

Amendment No.

CHAMBER ACTION

Senate

House

.
.
.
.

1 Representative(s) Cannon and Saunders offered the following:

3 **Amendment (with title amendment)**

4 Remove everything after the resolving clause and insert:

5 That the following amendments to Sections 3, 4, 6, and 9 of
6 Article VII and Section 1 of Article VIII and the creation of
7 Sections 27 and 28 of Article XII of the State Constitution are
8 agreed to and shall be submitted to the electors of this state
9 for approval or rejection at the next general election or at an
10 earlier special election specifically authorized by law for that
11 purpose:

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 3. Taxes; exemptions.--

15 (a) All property owned by a municipality and used
16 exclusively by it for municipal or public purposes shall be

749169

10/20/2007 7:20:52 PM

Amendment No.

17 exempt from taxation. A municipality, owning property outside
18 the municipality, may be required by general law to make payment
19 to the taxing unit in which the property is located. Such
20 portions of property as are used predominantly for educational,
21 literary, scientific, religious or charitable purposes may be
22 exempted by general law from taxation.

23 (b) There shall be exempt from taxation, cumulatively, to
24 every head of a family residing in this state, household goods
25 and personal effects to the value fixed by general law, not less
26 than one thousand dollars, and to every widow or widower or
27 person who is blind or totally and permanently disabled,
28 property to the value fixed by general law not less than five
29 hundred dollars.

30 (c) Any county or municipality may, for the purpose of its
31 respective tax levy and subject to the provisions of this
32 subsection and general law, grant community and economic
33 development ad valorem tax exemptions to new businesses and
34 expansions of existing businesses, as defined by general law.
35 Such an exemption may be granted only by ordinance of the county
36 or municipality, and only after the electors of the county or
37 municipality voting on such question in a referendum authorize
38 the county or municipality to adopt such ordinances. An
39 exemption so granted shall apply to improvements to real
40 property made by or for the use of a new business and
41 improvements to real property related to the expansion of an
42 existing business and shall also apply to tangible personal
43 property of such new business and tangible personal property
44 related to the expansion of an existing business. The amount or
749169

10/20/2007 7:20:52 PM

Amendment No.

45 limits of the amount of such exemption shall be specified by
46 general law. The period of time for which such exemption may be
47 granted to a new business or expansion of an existing business
48 shall be determined by general law. The authority to grant such
49 exemption shall expire ten years from the date of approval by
50 the electors of the county or municipality, and may be renewable
51 by referendum as provided by general law.

52 (d) By general law and subject to conditions specified
53 therein, there may be granted an ad valorem tax exemption to a
54 renewable energy source device and to real property on which
55 such device is installed and operated, to the value fixed by
56 general law not to exceed the original cost of the device, and
57 for the period of time fixed by general law not to exceed ten
58 years.

59 (e) Any county or municipality may, for the purpose of its
60 respective tax levy and subject to the provisions of this
61 subsection and general law, grant historic preservation ad
62 valorem tax exemptions to owners of historic properties. This
63 exemption may be granted only by ordinance of the county or
64 municipality. The amount or limits of the amount of this
65 exemption and the requirements for eligible properties must be
66 specified by general law. The period of time for which this
67 exemption may be granted to a property owner shall be determined
68 by general law.

69 (f) By general law and subject to conditions specified
70 therein, twenty-five thousand dollars of the assessed value of
71 property subject to tangible personal property tax shall be
72 exempt from ad valorem taxation.

749169

10/20/2007 7:20:52 PM

Amendment No.

73 SECTION 4. Taxation; assessments.--By general law
74 regulations shall be prescribed which shall secure a just
75 valuation of all property for ad valorem taxation, provided:

76 (a) Agricultural land, land producing high water recharge
77 to Florida's aquifers, or land used exclusively for
78 noncommercial recreational purposes may be classified by general
79 law and assessed solely on the basis of character or use.

80 (b) Pursuant to general law tangible personal property
81 held for sale as stock in trade and livestock may be valued for
82 taxation at a specified percentage of its value, may be
83 classified for tax purposes, or may be exempted from taxation.

84 (c) All persons entitled to a homestead exemption under
85 Section 6 of this Article shall have their homestead assessed at
86 just value as of January 1 of the year following the effective
87 date of this amendment. This assessment shall change only as
88 provided herein.

89 (1) Assessments subject to this provision shall be changed
90 annually on January 1st of each year; but those changes in
91 assessments shall not exceed the lower of the following:

92 a. Three percent (3%) of the assessment for the prior
93 year.

94 b. The percent change in the Consumer Price Index for all
95 urban consumers, U.S. City Average, all items 1967=100, or
96 successor reports for the preceding calendar year as initially
97 reported by the United States Department of Labor, Bureau of
98 Labor Statistics.

99 (2) No assessment shall exceed just value.

749169

10/20/2007 7:20:52 PM

Amendment No.

100 (3) After any change of ownership, as provided by general
101 law, homestead property shall be assessed at just value as of
102 January 1 of the following year, unless the provisions of
103 paragraph (8) apply. Thereafter, the homestead shall be assessed
104 as provided herein.

105 (4) New homestead property shall be assessed at just value
106 as of January 1st of the year following the establishment of the
107 homestead, unless the provisions of paragraph (8) apply. That
108 assessment shall only change as provided herein.

109 (5) Changes, additions, reductions, or improvements to
110 homestead property shall be assessed as provided for by general
111 law; provided, however, after the adjustment for any change,
112 addition, reduction, or improvement, the property shall be
113 assessed as provided herein.

114 (6) In the event of a termination of homestead status, the
115 property shall be assessed as provided by general law.

116 (7) The provisions of this amendment are severable. If any
117 of the provisions of this amendment shall be held
118 unconstitutional by any court of competent jurisdiction, the
119 decision of such court shall not affect or impair any remaining
120 provisions of this amendment.

121 (8)a. For all levies other than school district levies, a
122 person who establishes a new homestead as of January 1, 2009, or
123 January 1 of any subsequent year and who has received a
124 homestead exemption pursuant to Section 6 of Article VII of this
125 constitution as of January 1 of either of the two years
126 immediately preceding the establishment of the new homestead is
127 entitled to have the new homestead assessed at less than just

749169

10/20/2007 7:20:52 PM

Amendment No.

128 value. A person who establishes a new homestead as of January 1,
129 2008, is entitled to have the new homestead assessed at less
130 than just value only if that person received a homestead
131 exemption on January 1, 2007. The assessed value of the newly
132 established homestead shall be determined as follows:

133 1. If the just value of the new homestead is greater than
134 or equal to the just value of the prior homestead of the person
135 establishing the new homestead as of January 1 of the year in
136 which the prior homestead was abandoned, the assessed value of
137 the new homestead shall be the just value of the new homestead
138 minus an amount equal to the lesser of \$1 million or the
139 difference between the just value and the assessed value of the
140 prior homestead as of January 1 of the year in which the prior
141 homestead was abandoned. Thereafter, the homestead shall be
142 assessed as provided herein.

143 2. If the just value of the new homestead is less than the
144 just value of the prior homestead of the person establishing the
145 new homestead as of January 1 of the year in which the prior
146 homestead was abandoned, the assessed value of the new homestead
147 shall be equal to the just value of the new homestead divided by
148 the just value of the prior homestead and multiplied by the
149 assessed value of the prior homestead. However, if the
150 difference between the just value of the new homestead and the
151 assessed value of the new homestead calculated pursuant to this
152 sub-subparagraph is greater than \$1 million, the assessed value
153 of the new homestead shall be increased so that the difference
154 between the just value and the assessed value equals \$1 million.
155 Thereafter, the homestead shall be assessed as provided herein.

749169

10/20/2007 7:20:52 PM

Amendment No.

156 b. By general law and subject to conditions specified
157 therein, the legislature shall provide for application of this
158 paragraph to property owned by more than one person.

159 (d) The legislature may, by general law, for assessment
160 purposes and subject to the provisions of this subsection, allow
161 counties and municipalities to authorize by ordinance that
162 historic property may be assessed solely on the basis of
163 character or use. Such character or use assessment shall apply
164 only to the jurisdiction adopting the ordinance. The
165 requirements for eligible properties must be specified by
166 general law.

167 (e) A county may, in the manner prescribed by general law,
168 provide for a reduction in the assessed value of homestead
169 property to the extent of any increase in the assessed value of
170 that property which results from the construction or
171 reconstruction of the property for the purpose of providing
172 living quarters for one or more natural or adoptive grandparents
173 or parents of the owner of the property or of the owner's spouse
174 if at least one of the grandparents or parents for whom the
175 living quarters are provided is 62 years of age or older. Such a
176 reduction may not exceed the lesser of the following:

177 (1) The increase in assessed value resulting from
178 construction or reconstruction of the property.

179 (2) Twenty percent of the total assessed value of the
180 property as improved.

181 (f) As defined by general law, real property that is used
182 to provide affordable housing and is subject to rent
183 restrictions imposed by a governmental agency may be assessed as
749169

10/20/2007 7:20:52 PM

Amendment No.

184 provided by general law, subject to conditions or limitations
185 specified therein. This subsection shall apply to all levies
186 other than school district levies.

187 (g) As defined by general law, land that is used
188 exclusively for commercial fishing purposes or that is open to
189 the public and used predominantly for commercial water-dependent
190 activities or for public access to waters that are navigable may
191 be assessed as provided by general law, subject to conditions or
192 limitations specified therein. For purposes of this paragraph,
193 the term "water-dependent activity" means any activity that can
194 be conducted only on, in, over, or adjacent to waters that are
195 navigable and that requires direct access to water and involves
196 the use of water as an integral part of such activity. This
197 subsection shall apply to all levies other than school district
198 levies.

199 (h) Assessments of residential real property containing
200 nine units or less that is not subject to the assessment
201 limitations set forth in subsections (a) through (g) shall
202 change only as provided herein.

203 (1) Assessments subject to this subsection shall be
204 changed annually on the assessment date of each year as
205 determined by law; but those changes in assessments shall not
206 exceed five percent (5%) of the assessment for the prior year.

207 (2) No assessment shall exceed just value.

208 (3) After any change of ownership, as defined by general
209 law, including any change of ownership of a legal entity that
210 owns the property, such property shall be assessed at just value

749169

10/20/2007 7:20:52 PM

Amendment No.

211 as of the next assessment date. Thereafter, such property shall
212 be assessed as provided herein.

213 (4) Changes, additions, reductions, or improvements to
214 such property shall be assessed as provided for by general law;
215 provided, however, after the adjustment for any change,
216 addition, reduction, or improvement, the property shall be
217 assessed as provided herein.

218 (i) Assessments of real property that is not subject to
219 the assessment limitations set forth in subsections (a) through
220 (h) shall change only as provided herein.

221 (1) Assessments subject to this subsection shall be
222 changed annually on the assessment date each year as provided by
223 law; but those changes in assessments shall not exceed five
224 percent (5%) of the assessment for the prior year.

225 (2) No assessment shall exceed just value.

226 (3) After any improvement is made to such property or
227 after any change is made to the property's character or use, as
228 defined by general law, such property shall be assessed at just
229 value as of the next assessment date. Thereafter, such property
230 shall be assessed as provided herein.

231 (4) Changes, additions, reductions, or improvements to
232 such property shall be assessed as provided for by general law;
233 provided, however, after the adjustment for any change,
234 addition, reduction, or improvement, the property shall be
235 assessed as provided herein.

236 SECTION 6. Homestead exemptions.--

237 (a) Every person who has the legal or equitable title to
238 real estate and maintains thereon the permanent residence of the
749169

10/20/2007 7:20:52 PM

Amendment No.

239 owner, or another legally or naturally dependent upon the owner,
240 shall be exempt from taxation thereon, except assessments for
241 special benefits, up to the assessed valuation of twenty-five
242 ~~five~~ thousand dollars, upon establishment of right thereto in
243 the manner prescribed by law. The real estate may be held by
244 legal or equitable title, by the entireties, jointly, in common,
245 as a condominium, or indirectly by stock ownership or membership
246 representing the owner's or member's proprietary interest in a
247 corporation owning a fee or a leasehold initially in excess of
248 ninety-eight years. The exemption shall not apply with respect
249 to any assessment roll until such roll is first determined to be
250 in compliance with the provisions of section 4 by a state agency
251 designated by general law. This exemption is repealed on the
252 effective date of any amendment to this Article which provides
253 for the assessment of homestead property at less than just
254 value.

255 (b) Not more than one exemption shall be allowed any
256 individual or family unit or with respect to any residential
257 unit. No exemption shall exceed the value of the real estate
258 assessable to the owner or, in case of ownership through stock
259 or membership in a corporation, the value of the proportion
260 which the interest in the corporation bears to the assessed
261 value of the property.

262 (c) By general law and subject to conditions specified
263 therein, each person who is entitled to receive the homestead
264 exemption provided in subsection (a) and who does not receive
265 the exemption provided in subsection (d) is also entitled to an
266 additional homestead exemption in an amount equal to forty

749169

10/20/2007 7:20:52 PM

Amendment No.

267 percent of the median just value of homesteads in the county in
268 which the homestead is located for the prior year. The
269 additional exemption shall apply after the first fifty thousand
270 dollars of just value of the homestead property. However, in any
271 year, such person shall receive only the larger of the exemption
272 provided in this subsection or the application of the cumulative
273 assessment limitation calculated pursuant to subsection (c) of
274 Section 4. The exemption provided under this subsection shall
275 apply to all levies other than school district levies the
276 ~~exemption shall be increased to a total of twenty five thousand~~
277 ~~dollars of the assessed value of the real estate for each school~~
278 ~~district levy. By general law and subject to conditions~~
279 ~~specified therein, the exemption for all other levies may be~~
280 ~~increased up to an amount not exceeding ten thousand dollars of~~
281 ~~the assessed value of the real estate if the owner has attained~~
282 ~~age sixty five or is totally and permanently disabled and if the~~
283 ~~owner is not entitled to the exemption provided in subsection~~
284 ~~(d).~~

285 (d) By general law and subject to conditions specified
286 therein, any person who is entitled to receive the homestead
287 exemption provided in subsection (a), who has attained age
288 sixty-five, and whose household income, as defined by general
289 law, does not exceed \$23,604 is also entitled to an additional
290 exemption in an amount equal to one hundred percent of the
291 median just value of homesteads in the county in which the
292 homestead is located for the prior year. However, in any year,
293 such person shall receive only the larger of the exemption
294 provided in this subsection or the application of the cumulative

749169

10/20/2007 7:20:52 PM

Amendment No.

295 assessment limitation calculated pursuant to subsection (c) of
296 Section 4. The legislature shall provide for an annual
297 adjustment of the income limitation prescribed in this
298 subsection for changes in the cost of living and may provide
299 additional financial eligibility requirements or other
300 eligibility requirements. The exemption provided under this
301 subsection shall apply to all levies other than school district
302 levies ~~the exemption shall be increased to a total of the~~
303 ~~following amounts of assessed value of real estate for each levy~~
304 ~~other than those of school districts: fifteen thousand dollars~~
305 ~~with respect to 1980 assessments; twenty thousand dollars with~~
306 ~~respect to 1981 assessments; twenty-five thousand dollars with~~
307 ~~respect to assessments for 1982 and each year thereafter.~~
308 ~~However, such increase shall not apply with respect to any~~
309 ~~assessment roll until such roll is first determined to be in~~
310 ~~compliance with the provisions of section 4 by a state agency~~
311 ~~designated by general law. This subsection shall stand repealed~~
312 ~~on the effective date of any amendment to section 4 which~~
313 ~~provides for the assessment of homestead property at a specified~~
314 ~~percentage of its just value.~~

315 (e) By general law and subject to conditions specified
316 therein, the Legislature may provide to renters, who are
317 permanent residents, ad valorem tax relief on all ad valorem tax
318 levies. Such ad valorem tax relief shall be in the form and
319 amount established by general law.

320 (f) The legislature may, by general law, allow counties or
321 municipalities, for the purpose of their respective tax levies
322 and subject to the provisions of general law, to grant an

749169

10/20/2007 7:20:52 PM

Amendment No.

323 additional homestead tax exemption not exceeding fifty thousand
324 dollars to any person who has the legal or equitable title to
325 real estate and maintains thereon the permanent residence of the
326 owner and who has attained age sixty-five and whose household
327 income, as defined by general law, does not exceed twenty
328 thousand dollars. The general law must allow counties and
329 municipalities to grant this additional exemption, within the
330 limits prescribed in this subsection, by ordinance adopted in
331 the manner prescribed by general law, and must provide for the
332 periodic adjustment of the income limitation prescribed in this
333 subsection for changes in the cost of living.

334 (g) Each veteran who is age 65 or older who is partially
335 or totally permanently disabled shall receive a discount from
336 the amount of the ad valorem tax otherwise owed on homestead
337 property the veteran owns and resides in if the disability was
338 combat related, the veteran was a resident of this state at the
339 time of entering the military service of the United States, and
340 the veteran was honorably discharged upon separation from
341 military service. The discount shall be in a percentage equal to
342 the percentage of the veteran's permanent, service-connected
343 disability as determined by the United States Department of
344 Veterans Affairs. To qualify for the discount granted by this
345 subsection, an applicant must submit to the county property
346 appraiser, by March 1, proof of residency at the time of
347 entering military service, an official letter from the United
348 States Department of Veterans Affairs stating the percentage of
349 the veteran's service-connected disability and such evidence
350 that reasonably identifies the disability as combat related, and
749169

10/20/2007 7:20:52 PM

Amendment No.

351 a copy of the veteran's honorable discharge. If the property
352 appraiser denies the request for a discount, the appraiser must
353 notify the applicant in writing of the reasons for the denial,
354 and the veteran may reapply. The Legislature may, by general
355 law, waive the annual application requirement in subsequent
356 years. This subsection shall take effect December 7, 2006, is
357 self-executing, and does not require implementing legislation.

358 SECTION 9. Local taxes.--

359 (a) Counties, school districts, and municipalities shall,
360 and special districts may, be authorized by law to levy ad
361 valorem taxes and may be authorized by general law to levy other
362 taxes, for their respective purposes, except ad valorem taxes on
363 intangible personal property and taxes prohibited by this
364 constitution.

365 (b) Ad valorem taxes, exclusive of taxes levied for the
366 payment of bonds and taxes levied for periods not longer than
367 two years when authorized by vote of the electors who are the
368 owners of freeholds therein not wholly exempt from taxation,
369 shall not be levied in excess of the following millages upon the
370 assessed value of real estate and tangible personal property:
371 for all county purposes, ten mills; for all municipal purposes,
372 ten mills; for all school purposes, ten mills; for water
373 management purposes for the northwest portion of the state lying
374 west of the line between ranges two and three east, 0.05 mill;
375 for water management purposes for the remaining portions of the
376 state, 1.0 mill; and for all other special districts a millage
377 authorized by law approved by vote of the electors who are
378 owners of freeholds therein not wholly exempt from taxation. A

749169

10/20/2007 7:20:52 PM

Amendment No.

379 county furnishing municipal services may, to the extent
380 authorized by law, levy additional taxes within the limits fixed
381 for municipal purposes.

382 (c) By general law, the legislature shall limit the
383 authority of counties, municipalities, and special districts to
384 increase ad valorem taxes.

385 ARTICLE VIII

386 LOCAL GOVERNMENT

387 SECTION 1. Counties.--

388 (a) POLITICAL SUBDIVISIONS. The state shall be divided by
389 law into political subdivisions called counties. Counties may be
390 created, abolished or changed by law, with provision for payment
391 or apportionment of the public debt.

392 (b) COUNTY FUNDS. The care, custody and method of
393 disbursing county funds shall be provided by general law.

394 (c) GOVERNMENT. Pursuant to general or special law, a
395 county government may be established by charter which shall be
396 adopted, amended or repealed only upon vote of the electors of
397 the county in a special election called for that purpose.

398 (d) COUNTY OFFICERS.

399 (1) There shall be elected by the electors of each county,
400 for terms of four years, a sheriff, a tax collector, ~~a property~~
401 ~~appraiser~~, a supervisor of elections, and a clerk of the circuit
402 court; except, when provided by county charter or special law
403 approved by vote of the electors of the county, any such county
404 officer may be chosen in another manner therein specified, or
405 any such county office may be abolished when all the duties of

749169

10/20/2007 7:20:52 PM

Amendment No.

406 the office prescribed by general law are transferred to another
407 office.

408 (2) There shall be elected by the electors of each county,
409 for terms of four years:

410 a. A property appraiser; or

411 b. A person responsible for the duties of a property
412 appraiser, as prescribed by general law, in counties in which,
413 as provided by county charter or special law approved by vote of
414 the electors of the county, the office of the property appraiser
415 has been abolished and all duties of the office prescribed by
416 general law have been transferred to another office.

417 (3) When not otherwise provided by county charter or
418 special law approved by vote of the electors, the clerk of the
419 circuit court shall be ex officio clerk of the board of county
420 commissioners, auditor, recorder and custodian of all county
421 funds.

422 (e) COMMISSIONERS. Except when otherwise provided by
423 county charter, the governing body of each county shall be a
424 board of county commissioners composed of five or seven members
425 serving staggered terms of four years. After each decennial
426 census the board of county commissioners shall divide the county
427 into districts of contiguous territory as nearly equal in
428 population as practicable. One commissioner residing in each
429 district shall be elected as provided by law.

430 (f) NON-CHARTER GOVERNMENT. Counties not operating under
431 county charters shall have such power of self-government as is
432 provided by general or special law. The board of county
433 commissioners of a county not operating under a charter may

749169

10/20/2007 7:20:52 PM

Amendment No.

434 enact, in a manner prescribed by general law, county ordinances
435 not inconsistent with general or special law, but an ordinance
436 in conflict with a municipal ordinance shall not be effective
437 within the municipality to the extent of such conflict.

438 (g) CHARTER GOVERNMENT. Counties operating under county
439 charters shall have all powers of local self-government not
440 inconsistent with general law, or with special law approved by
441 vote of the electors. The governing body of a county operating
442 under a charter may enact county ordinances not inconsistent
443 with general law. The charter shall provide which shall prevail
444 in the event of conflict between county and municipal
445 ordinances.

446 (h) TAXES; LIMITATION. Property situate within
447 municipalities shall not be subject to taxation for services
448 rendered by the county exclusively for the benefit of the
449 property or residents in unincorporated areas.

450 (i) COUNTY ORDINANCES. Each county ordinance shall be
451 filed with the custodian of state records and shall become
452 effective at such time thereafter as is provided by general law.

453 (j) VIOLATION OF ORDINANCES. Persons violating county
454 ordinances shall be prosecuted and punished as provided by law.

455 (k) COUNTY SEAT. In every county there shall be a county
456 seat at which shall be located the principal offices and
457 permanent records of all county officers. The county seat may
458 not be moved except as provided by general law. Branch offices
459 for the conduct of county business may be established elsewhere
460 in the county by resolution of the governing body of the county
461 in the manner prescribed by law. No instrument shall be deemed
749169

10/20/2007 7:20:52 PM

Amendment No.

462 recorded until filed at the county seat, or a branch office
463 designated by the governing body of the county for the recording
464 of instruments, according to law.

465 ARTICLE XII

466 SCHEDULE

467 SECTION 27. Election of property appraisers or persons
468 responsible for duties of a property appraiser required;
469 application.--The requirement in Section 1(d) of Article VIII
470 for a property appraiser or a person responsible for the duties
471 of a property appraiser to be elected by the electors of the
472 county shall apply in each county, including each charter
473 county, regardless of whether the charter was adopted pursuant
474 to Section 1(g) of Article VIII or pursuant to Section 9,
475 Section 10, Section 11, or Section 24 of Article VIII of the
476 Constitution of 1885, as amended and incorporated by reference
477 in Section 6(e) of Article VIII. Any county that does not
478 provide for the election of a property appraiser or a person
479 responsible for the duties of a property appraiser on the
480 effective date of the amendment to Section 1 of Article VIII of
481 this constitution shall provide for electing a property
482 appraiser or a person responsible for the duties of a property
483 appraiser at the next general election as provided by general
484 law.

485 SECTION 28. Property tax exemptions and ad valorem tax
486 limitations.--The amendments to Sections 3, 4, 6, and 9 of
487 Article VII providing a \$25,000 exemption for tangible personal
488 property, providing an additional alternative homestead
489 exemption, authorizing transfer of the cumulative benefit from

749169

10/20/2007 7:20:52 PM

Amendment No.

490 the limitations on the assessment of homestead property,
491 creating a limitation on annual assessment increases for
492 specified real property, providing for an additional alternative
493 homestead exemption for low-income seniors, providing for
494 assessing rent-restricted affordable housing and commercial and
495 public-access waterfront property pursuant to general law, and
496 requiring the legislature to limit the authority of counties,
497 municipalities, and special districts to increase ad valorem
498 taxes, and the creation of Section 27 of this Article providing
499 for election of a county property appraiser or a person
500 responsible for the duties of a property appraiser, and this
501 section, if submitted to the electors of this state for approval
502 or rejection at a special election authorized by law to be held
503 on January 29, 2008, shall take effect upon approval by the
504 electors and shall operate retroactively to January 1, 2008, or,
505 if submitted to the electors of this state for approval or
506 rejection at the next general election, shall take effect
507 January 1 of the year following such general election.

508 BE IT FURTHER RESOLVED that the following statement be
509 placed on the ballot:

510 CONSTITUTIONAL REVISION

511 ARTICLE VII, SECTIONS 3, 4, 6, AND 9

512 ARTICLE VIII, SECTION 1

513 ARTICLE XII, SECTIONS 27 AND 28

514 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX
515 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes
516 changes to the State Constitution relating to ad valorem
517 taxation and elected property appraisers. With respect to
749169

10/20/2007 7:20:52 PM

Amendment No.

518 homestead property, this revision: (1) provides for an
519 additional alternative homestead exemption for most homeowners,
520 (2) provides for an additional alternative homestead exemption
521 for low-income seniors, and (3) provides for the transfer of
522 Save-Our-Homes benefits that are not related to school district
523 levies. With respect to nonhomestead property, this revision
524 allows the Legislature to provide by law for the assessment of
525 (4) affordable housing and (5) certain waterfront property under
526 specific circumstances, (6) provides a \$25,000 exemption for
527 tangible personal property, and (7) provides for limitations on
528 assessment increases for real property that is not homestead
529 property. Further, this revision (8) requires the Legislature to
530 limit the authority of local governments other than school
531 districts to increase property taxes, and (9) requires all
532 county property appraisers or persons responsible for the duties
533 of a property appraiser in certain counties in which the office
534 of property appraiser has been abolished to be elected.

535 In more detail, this revision:

536 (1) Provides for an additional homestead exemption equal
537 to 40 percent of the median just value of homestead property in
538 the county for the prior year for the portion of the assessed
539 value greater than \$50,000. This exemption applies in any year
540 in which the amount of the exemption exceeds the amount of the
541 cumulative assessment limitation provided under Save Our Homes.
542 This exemption does not apply to school district levies.

543 (2) Provides for an additional homestead exemption for
544 certain low-income seniors. Persons 65 or older whose household
545 income is less than \$23,604, adjusted annually for inflation,
749169

10/20/2007 7:20:52 PM

Amendment No.

546 are entitled to an additional alternative homestead exemption.
547 This exemption applies in any year in which the amount of the
548 exemption exceeds the amount of the cumulative assessment
549 limitation provided under Save Our Homes. This exemption does
550 not apply to school district levies.

551 (3) Provides for the transfer of cumulative Save-Our-Homes
552 benefits in a manner that does not affect school district
553 levies. Homestead property owners will be able to transfer their
554 Save-Our-Homes benefit to a new homestead within 2 years after
555 relinquishing their previous homestead; except, if the new
556 homestead is established on January 1, 2008, the previous
557 homestead must have been relinquished in 2007. If the new
558 homestead has a higher just value than the old one, the benefit
559 can be transferred; if the new homestead has a lower just value,
560 the amount of benefit transferred will be reduced in proportion
561 of the just value of the new homestead to the just value of the
562 old homestead. The transferred benefit may not exceed \$1
563 million. This provision does not apply to school district levies
564 on the new homestead.

565 (4) Provides for assessing certain rent-restricted
566 affordable housing property as provided by general law. This
567 provision does not apply to school district levies.

568 (5) Provides for assessing certain waterfront property
569 used for commercial fishing, commercial water-dependent
570 activities, and public access as provided by general law. This
571 provision does not apply to school district levies.

749169

10/20/2007 7:20:52 PM

Amendment No.

572 (6) Authorizes an exemption from ad valorem taxes of
573 \$25,000 of assessed value of tangible personal property. This
574 provision applies to all tax levies.

575 (7) Creates a limitation on assessment increases for
576 specified real property that is not entitled to the homestead
577 exemption.

578 (8) Requires the Legislature to limit the authority of
579 counties, municipalities, and special districts to increase ad
580 valorem taxes.

581 (9) Requires each county to elect a property appraiser or
582 person responsible for the duties of a property appraiser as a
583 county officer and eliminates the option for choosing that
584 county officer in any other manner provided by county charter or
585 special law approved by vote of the electors of the county. The
586 requirement that a property appraiser or person responsible for
587 the duties of a property appraiser be elected by the electors of
588 the county applies in each county without exception, including
589 each charter county, regardless of the authority under which the
590 charter was adopted and notwithstanding constitutional grants of
591 authority to charter counties.

592 Further, this revision:

593 a. Repeals obsolete language on the homestead exemption
594 when it was less than \$25,000 and did not apply uniformly to
595 property taxes levied by all local governments.

596 b. Moves two current provisions related to the homestead
597 exemption and makes them applicable to the increased homestead
598 exemption.

749169

10/20/2007 7:20:52 PM

Amendment No.

599 c. Schedules the changes to take effect upon approval by
600 the electors and operate retroactively to January 1, 2008, if
601 approved in a special election held on January 29, 2008, or to
602 take effect January 1, 2009, if approved in the general election
603 held in November of 2008.

604

605

606

T I T L E A M E N D M E N T

607

Remove the entire title and insert:

608

House Joint Resolution

609

A joint resolution proposing amendments to Sections 3, 4,

610

6, and 9 of Article VII and Section 1 of Article VIII and

611

the creation of Sections 27 and 28 of Article XII of the

612

State Constitution, to require an exemption from ad

613

valorem taxation for tangible personal property, to

614

provide for the transfer of the cumulative benefit from

615

the limitation on the assessed value of homestead

616

property, to provide for assessing rent-restricted

617

affordable housing and commercial and public-access

618

waterfront property by general law, to create a limitation

619

on annual assessment increases for specified real

620

property, to create an additional alternative homestead

621

exemption, to provide for an additional alternative

622

homestead exemption for low-income seniors, to require the

623

Legislature to limit county, municipality, and special

624

district authority to increase ad valorem taxes, to

625

require each county to have an elected property appraiser

626

or person responsible for the duties of a property

749169

10/20/2007 7:20:52 PM

Amendment No.

627 | appraiser in certain counties in which the office of
628 | property appraiser has been abolished, and to provide an
629 | effective date if such amendments are adopted.