

By Senator Haridopolos

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Senate Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide a complete homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next

1 general election or at an earlier special election  
2 specifically authorized by law for that purpose:

3 ARTICLE VII

4 FINANCE AND TAXATION

5 SECTION 3. Taxes; exemptions.--

6 (a) All property owned by a municipality and used  
7 exclusively by it for municipal or public purposes shall be  
8 exempt from taxation. A municipality, owning property outside  
9 the municipality, may be required by general law to make  
10 payment to the taxing unit in which the property is  
11 located. Such portions of property as are used predominantly  
12 for educational, literary, scientific, religious or charitable  
13 purposes may be exempted by general law from taxation.

14 (b) There shall be exempt from taxation, cumulatively,  
15 to every head of a family residing in this state, household  
16 goods and personal effects to the value fixed by general law,  
17 not less than one thousand dollars, and to every widow or  
18 widower or person who is blind or totally and permanently  
19 disabled, property to the value fixed by general law not less  
20 than five hundred dollars.

21 (c) Any county or municipality may, for the purpose of  
22 its respective tax levy and subject to the provisions of this  
23 subsection and general law, grant community and economic  
24 development ad valorem tax exemptions to new businesses and  
25 expansions of existing businesses, as defined by general law.  
26 Such an exemption may be granted only by ordinance of the  
27 county or municipality, and only after the electors of the  
28 county or municipality voting on such question in a referendum  
29 authorize the county or municipality to adopt such  
30 ordinances. An exemption so granted shall apply to  
31 improvements to real property made by or for the use of a new

1 business and improvements to real property related to the  
2 expansion of an existing business and shall also apply to  
3 tangible personal property of such new business and tangible  
4 personal property related to the expansion of an existing  
5 business. The amount or limits of the amount of such exemption  
6 shall be specified by general law. The period of time for  
7 which such exemption may be granted to a new business or  
8 expansion of an existing business shall be determined by  
9 general law. The authority to grant such exemption shall  
10 expire ten years from the date of approval by the electors of  
11 the county or municipality, and may be renewable by referendum  
12 as provided by general law.

13 (d) By general law and subject to conditions specified  
14 therein, there may be granted an ad valorem tax exemption to a  
15 renewable energy source device and to real property on which  
16 such device is installed and operated, to the value fixed by  
17 general law not to exceed the original cost of the device, and  
18 for the period of time fixed by general law not to exceed ten  
19 years.

20 (e) Any county or municipality may, for the purpose of  
21 its respective tax levy and subject to the provisions of this  
22 subsection and general law, grant historic preservation ad  
23 valorem tax exemptions to owners of historic properties. This  
24 exemption may be granted only by ordinance of the county or  
25 municipality. The amount or limits of the amount of this  
26 exemption and the requirements for eligible properties must be  
27 specified by general law. The period of time for which this  
28 exemption may be granted to a property owner shall be  
29 determined by general law.

30 (f) By general law and subject to conditions specified  
31 therein, twenty-five thousand dollars of the assessed value of

1 property subject to tangible personal property tax shall be  
2 exempt from ad valorem taxation.

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

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

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

15 (c) All persons entitled to a homestead exemption  
16 under Section 6 of this Article shall have their homestead  
17 assessed at just value as of January 1 of the year following  
18 the effective date of this amendment. This assessment shall  
19 change only as provided herein.

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

24 a. Three percent (3%) of the assessment for the prior  
25 year.

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

31 (2) No assessment shall exceed just value.

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

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

11           (5) Changes, additions, reductions, or improvements to  
12 homestead property shall be assessed as provided for by  
13 general law; provided, however, after the adjustment for any  
14 change, addition, reduction, or improvement, the property  
15 shall be assessed as provided herein.

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

18           (7) The provisions of this amendment are severable. If  
19 any of the provisions of this amendment shall be held  
20 unconstitutional by any court of competent jurisdiction, the  
21 decision of such court shall not affect or impair any  
22 remaining provisions of this amendment.

23           (8)a. For all levies other than school district  
24 levies, a person who establishes a new homestead as of January  
25 1, 2009, or January 1 of any subsequent year and who has  
26 received a homestead exemption pursuant to Section 6 of  
27 Article VII of this constitution as of January 1 of either of  
28 the two years immediately preceding the establishment of the  
29 new homestead is entitled to have the new homestead assessed  
30 at less than just value. A person who establishes a new  
31 homestead as of January 1, 2008, is entitled to have the new

1 homestead assessed at less than just value only if that person  
2 received a homestead exemption on January 1, 2007. The  
3 assessed value of the newly established homestead shall be  
4 determined as follows:

5 1. If the just value of the new homestead is greater  
6 than or equal to the just value of the prior homestead of the  
7 person establishing the new homestead as of January 1 of the  
8 year in which the prior homestead was abandoned, the assessed  
9 value of the new homestead shall be the just value of the new  
10 homestead minus an amount equal to the lesser of \$1 million or  
11 the difference between the just value and the assessed value  
12 of the prior homestead as of January 1 of the year in which  
13 the prior homestead was abandoned. Thereafter, the homestead  
14 shall be assessed as provided herein.

15 2. If the just value of the new homestead is less than  
16 the just value of the prior homestead of the person  
17 establishing the new homestead as of January 1 of the year in  
18 which the prior homestead was abandoned, the assessed value of  
19 the new homestead shall be equal to the just value of the new  
20 homestead divided by the just value of the prior homestead and  
21 multiplied by the assessed value of the prior homestead.  
22 However, if the difference between the just value of the new  
23 homestead and the assessed value of the new homestead  
24 calculated pursuant to this sub-subparagraph is greater than  
25 \$1 million, the assessed value of the new homestead shall be  
26 increased so that the difference between the just value and  
27 the assessed value equals \$1 million. Thereafter, the  
28 homestead shall be assessed as provided herein.

29 b. By general law and subject to conditions specified  
30 therein, the Legislature shall provide for application of this  
31 paragraph to property owned by more than one person.

1           (d) The legislature may, by general law, for  
2 assessment purposes and subject to the provisions of this  
3 subsection, allow counties and municipalities to authorize by  
4 ordinance that historic property may be assessed solely on the  
5 basis of character or use. Such character or use assessment  
6 shall apply only to the jurisdiction adopting the ordinance.  
7 The requirements for eligible properties must be specified by  
8 general law.

9           (e) A county may, in the manner prescribed by general  
10 law, provide for a reduction in the assessed value of  
11 homestead property to the extent of any increase in the  
12 assessed value of that property which results from the  
13 construction or reconstruction of the property for the purpose  
14 of providing living quarters for one or more natural or  
15 adoptive grandparents or parents of the owner of the property  
16 or of the owner's spouse if at least one of the grandparents  
17 or parents for whom the living quarters are provided is 62  
18 years of age or older. Such a reduction may not exceed the  
19 lesser of the following:

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

22           (2) Twenty percent of the total assessed value of the  
23 property as improved.

24           (f) As defined by general law, real property that is  
25 used to provide affordable housing and is subject to rent  
26 restrictions imposed by a governmental agency may be assessed  
27 as provided by general law, subject to conditions or  
28 limitations specified therein. This subsection shall apply to  
29 all levies other than school district levies.

30           (g) As defined by general law, land that is used  
31 exclusively for commercial fishing purposes or that is open to

1 the public and used predominantly for commercial  
2 water-dependent activities or for public access to waters that  
3 are navigable may be assessed as provided by general law,  
4 subject to conditions or limitations specified therein. For  
5 purposes of this paragraph, the term "water-dependent  
6 activity" means any activity that can be conducted only on,  
7 in, over, or adjacent to waters that are navigable and that  
8 requires direct access to water and involves the use of water  
9 as an integral part of such activity. This subsection shall  
10 apply to all levies other than school district levies.

11 SECTION 6. Homestead exemptions.--

12 (a) Every person who has the legal or equitable title  
13 to real estate and maintains thereon the permanent residence  
14 of the owner, or another legally or naturally dependent upon  
15 the owner, shall be exempt from taxation thereon, except  
16 assessments for special benefits, up to the assessed valuation  
17 of twenty-five ~~five~~ thousand dollars and, for all levies other  
18 than school district levies, on the assessed valuation greater  
19 than fifty thousand dollars and up to seventy-five thousand  
20 dollars, upon establishment of right thereto in the manner  
21 prescribed by law. The real estate may be held by legal or  
22 equitable title, by the entirety, jointly, in common, as a  
23 condominium, or indirectly by stock ownership or membership  
24 representing the owner's or member's proprietary interest in a  
25 corporation owning a fee or a leasehold initially in excess of  
26 ninety-eight years. The exemption shall not apply with respect  
27 to any assessment roll until such roll is first determined to  
28 be in compliance with the provisions of section 4 by a state  
29 agency designated by general law. This exemption is repealed  
30 on the effective date of any amendment to this Article which  
31



1 provides for the assessment of homestead property at less than  
2 just value.

3 (b) Not more than one exemption shall be allowed any  
4 individual or family unit or with respect to any residential  
5 unit. No exemption shall exceed the value of the real estate  
6 assessable to the owner or, in case of ownership through stock  
7 or membership in a corporation, the value of the proportion  
8 which the interest in the corporation bears to the assessed  
9 value of the property.

10 (c) As provided by general law and subject to  
11 conditions specified therein, each person who establishes the  
12 right to receive the homestead exemption provided in  
13 subsection (a) within one year after purchasing the homestead  
14 property and who had not previously owned property receiving  
15 the homestead exemption provided in subsection (a) is entitled  
16 to an additional homestead exemption in an amount equal to  
17 twenty-five percent of the homestead property's just value on  
18 January 1 of the year in which the homestead is established,  
19 not to exceed twenty-five percent of the median just value of  
20 homesteads in the county in which the homestead is located in  
21 the year prior to establishing the new homestead. This  
22 exemption is not available if any owner of the property has  
23 previously owned property that received the homestead  
24 exemption provided in subsection (a). The additional homestead  
25 exemption shall be reduced each year by the difference between  
26 the homestead's just value and assessed value as determined  
27 under subsection (c) of Section 4 until the value of the  
28 exemption is reduced to zero. The exemption provided under  
29 this subsection shall apply to all levies other than school  
30 district levies.

1           ~~(c) By general law and subject to conditions specified~~  
2 ~~therein, the exemption shall be increased to a total of~~  
3 ~~twenty five thousand dollars of the assessed value of the real~~  
4 ~~estate for each school district levy. By general law and~~  
5 ~~subject to conditions specified therein, the exemption for all~~  
6 ~~other levies may be increased up to an amount not exceeding~~  
7 ~~ten thousand dollars of the assessed value of the real estate~~  
8 ~~if the owner has attained age sixty five or is totally and~~  
9 ~~permanently disabled and if the owner is not entitled to the~~  
10 ~~exemption provided in subsection (d).~~

11           ~~(d) By general law and subject to conditions specified~~  
12 ~~therein, the exemption shall be increased to a total of the~~  
13 ~~following amounts of assessed value of real estate for each~~  
14 ~~levy other than those of school districts: fifteen thousand~~  
15 ~~dollars with respect to 1980 assessments; twenty thousand~~  
16 ~~dollars with respect to 1981 assessments; twenty five thousand~~  
17 ~~dollars with respect to assessments for 1982 and each year~~  
18 ~~thereafter. However, such increase shall not apply with~~  
19 ~~respect to any assessment roll until such roll is first~~  
20 ~~determined to be in compliance with the provisions of section~~  
21 ~~4 by a state agency designated by general law. This~~  
22 ~~subsection shall stand repealed on the effective date of any~~  
23 ~~amendment to section 4 which provides for the assessment of~~  
24 ~~homestead property at a specified percentage of its just~~  
25 ~~value.~~

26           (d)(e) By general law and subject to conditions  
27 specified therein, the Legislature may provide to renters, who  
28 are permanent residents, ad valorem tax relief on all ad  
29 valorem tax levies. Such ad valorem tax relief shall be in the  
30 form and amount established by general law.

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1           ~~(e)~~(f) The legislature may, by general law, allow  
2 counties or municipalities, for the purpose of their  
3 respective tax levies and subject to the provisions of general  
4 law, to grant an additional homestead tax exemption not  
5 exceeding fifty thousand dollars to any person who has the  
6 legal or equitable title to real estate and maintains thereon  
7 the permanent residence of the owner and who has attained age  
8 sixty-five and whose household income, as defined by general  
9 law, does not exceed twenty thousand dollars. The general law  
10 must allow counties and municipalities to grant this  
11 additional exemption, within the limits prescribed in this  
12 subsection, by ordinance adopted in the manner prescribed by  
13 general law, and must provide for the periodic adjustment of  
14 the income limitation prescribed in this subsection for  
15 changes in the cost of living.

16           ~~(f)~~(g) Each veteran who is age 65 or older who is  
17 partially or totally permanently disabled shall receive a  
18 discount from the amount of the ad valorem tax otherwise owed  
19 on homestead property the veteran owns and resides in if the  
20 disability was combat related, the veteran was a resident of  
21 this state at the time of entering the military service of the  
22 United States, and the veteran was honorably discharged upon  
23 separation from military service. The discount shall be in a  
24 percentage equal to the percentage of the veteran's permanent,  
25 service-connected disability as determined by the United  
26 States Department of Veterans Affairs. To qualify for the  
27 discount granted by this subsection, an applicant must submit  
28 to the county property appraiser, by March 1, proof of  
29 residency at the time of entering military service, an  
30 official letter from the United States Department of Veterans  
31 Affairs stating the percentage of the veteran's

1 service-connected disability and such evidence that reasonably  
2 identifies the disability as combat related, and a copy of the  
3 veteran's honorable discharge. If the property appraiser  
4 denies the request for a discount, the appraiser must notify  
5 the applicant in writing of the reasons for the denial, and  
6 the veteran may reapply. The Legislature may, by general law,  
7 waive the annual application requirement in subsequent years.  
8 This subsection shall take effect December 7, 2006, is  
9 self-executing, and does not require implementing legislation.

10 (g) Real property owned and used as a homestead by a  
11 person who has attained age sixty-five and whose household  
12 income, as defined by general law, does not exceed \$23,604 is  
13 exempt from ad valorem taxation. The legislature shall provide  
14 for an annual adjustment of the income limitation prescribed  
15 in this subsection for changes in the cost of living and may  
16 provide additional financial eligibility requirements or other  
17 eligibility requirements.

18 SECTION 9. Local taxes.--

19 (a) Counties, school districts, and municipalities  
20 shall, and special districts may, be authorized by law to levy  
21 ad valorem taxes and may be authorized by general law to levy  
22 other taxes, for their respective purposes, except ad valorem  
23 taxes on intangible personal property and taxes prohibited by  
24 this constitution.

25 (b) Ad valorem taxes, exclusive of taxes levied for  
26 the payment of bonds and taxes levied for periods not longer  
27 than two years when authorized by vote of the electors who are  
28 the owners of freeholds therein not wholly exempt from  
29 taxation, shall not be levied in excess of the following  
30 millages upon the assessed value of real estate and tangible  
31 personal property: for all county purposes, ten mills; for all

1 municipal purposes, ten mills; for all school purposes, ten  
2 mills; for water management purposes for the northwest portion  
3 of the state lying west of the line between ranges two and  
4 three east, 0.05 mill; for water management purposes for the  
5 remaining portions of the state, 1.0 mill; and for all other  
6 special districts a millage authorized by law approved by vote  
7 of the electors who are owners of freeholds therein not wholly  
8 exempt from taxation. A county furnishing municipal services  
9 may, to the extent authorized by law, levy additional taxes  
10 within the limits fixed for municipal purposes.

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

14 ARTICLE VIII

15 LOCAL GOVERNMENT

16 SECTION 1. Counties.--

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

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

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

27 (d) COUNTY OFFICERS. There shall be elected by the  
28 electors of each county, for terms of four years, a sheriff, a  
29 tax collector, a property appraiser, a supervisor of  
30 elections, and a clerk of the circuit court; except, when  
31 provided by county charter or special law approved by vote of

1 | the electors of the county, any county officer other than a  
2 | property appraiser may be chosen in another manner therein  
3 | specified, or any county office other than the office of  
4 | property appraiser may be abolished when all the duties of the  
5 | office prescribed by general law are transferred to another  
6 | office. When not otherwise provided by county charter or  
7 | special law approved by vote of the electors, the clerk of the  
8 | circuit court shall be ex officio clerk of the board of county  
9 | commissioners, auditor, recorder and custodian of all county  
10 | funds.

11 |         (e) COMMISSIONERS. Except when otherwise provided by  
12 | county charter, the governing body of each county shall be a  
13 | board of county commissioners composed of five or seven  
14 | members serving staggered terms of four years. After each  
15 | decennial census the board of county commissioners shall  
16 | divide the county into districts of contiguous territory as  
17 | nearly equal in population as practicable. One commissioner  
18 | residing in each district shall be elected as provided by law.

19 |         (f) NON-CHARTER GOVERNMENT. Counties not operating  
20 | under county charters shall have such power of self-government  
21 | as is provided by general or special law. The board of county  
22 | commissioners of a county not operating under a charter may  
23 | enact, in a manner prescribed by general law, county  
24 | ordinances not inconsistent with general or special law, but  
25 | an ordinance in conflict with a municipal ordinance shall not  
26 | be effective within the municipality to the extent of such  
27 | conflict.

28 |         (g) CHARTER GOVERNMENT. Counties operating under  
29 | county charters shall have all powers of local self-government  
30 | not inconsistent with general law, or with special law  
31 | approved by vote of the electors. The governing body of a

1 county operating under a charter may enact county ordinances  
2 not inconsistent with general law. The charter shall provide  
3 which shall prevail in the event of conflict between county  
4 and municipal ordinances.

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

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

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

16 (k) COUNTY SEAT. In every county there shall be a  
17 county seat at which shall be located the principal offices  
18 and permanent records of all county officers. The county seat  
19 may not be moved except as provided by general law. Branch  
20 offices for the conduct of county business may be established  
21 elsewhere in the county by resolution of the governing body of  
22 the county in the manner prescribed by law. No instrument  
23 shall be deemed recorded until filed at the county seat, or a  
24 branch office designated by the governing body of the county  
25 for the recording of instruments, according to law.

26 ARTICLE XII

27 SCHEDULE

28 Section 27. Elected property appraisers;  
29 application.--The requirement in Section 1(d) of Article VIII  
30 for a property appraiser to be elected by the electors of the  
31 county shall apply in each county, including each charter

1 county, regardless of whether the charter was adopted pursuant  
2 to Section 1(g) of Article VIII or pursuant to Section 9,  
3 Section 10, Section 11, or Section 24 of Article VIII of the  
4 Constitution of 1885, as amended and incorporated by reference  
5 in Section 6(e) of Article VIII. Any county that does not have  
6 an elected property appraiser on the effective date of the  
7 amendment to Section 1 of Article VIII of this constitution  
8 shall provide for electing a property appraiser at the next  
9 general election as provided by general law.

10 Section 28. Property tax exemptions and ad valorem tax  
11 limitations.--The amendments to Sections 3, 4, 6, and 9 of  
12 Article VII, providing a \$25,000 exemption for tangible  
13 personal property, providing an additional \$25,000 homestead  
14 exemption, authorizing transfer of the accrued benefit from  
15 the limitations on the assessment of homestead property,  
16 providing an additional homestead exemption for first-time  
17 homestead property owners, providing a complete homestead  
18 exemption for low-income seniors, providing for assessing  
19 rent-restricted affordable housing and commercial and  
20 public-access waterfront property pursuant to general law, and  
21 requiring the legislature to limit the authority of counties,  
22 municipalities, and special districts to increase ad valorem  
23 taxes, and the creation of Section 27 of this Article  
24 providing for election of county property appraisers, and this  
25 section, if submitted to the electors of this state for  
26 approval or rejection at a special election authorized by law  
27 to be held on January 29, 2008, shall take effect upon  
28 approval by the electors and shall operate retroactively to  
29 January 1, 2008, or, if submitted to the electors of this  
30 state for approval or rejection at the next general election,  
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1 shall take effect January 1 of the year following such general  
2 election.  
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