

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Seiler offered the following:

2

3 **Amendment (with ballot statement and title amendments)**

4 Remove line(s) 343-468 and insert:

5 exempt from ad valorem taxation in any taxing jurisdiction that
6 elects to grant the exemption by majority vote. The legislature
7 shall provide for an annual adjustment of the income limitation
8 prescribed in this subsection for changes in the cost of living
9 and may provide additional financial eligibility requirements or
10 other eligibility requirements.

11 SECTION 9. Local taxes.--

12 (a) Counties, school districts, and municipalities shall,
13 and special districts may, be authorized by law to levy ad
14 valorem taxes and may be authorized by general law to levy other
15 taxes, for their respective purposes, except ad valorem taxes on

Amendment No.

16 intangible personal property and taxes prohibited by this
17 constitution.

18 (b) Ad valorem taxes, exclusive of taxes levied for the
19 payment of bonds and taxes levied for periods not longer than
20 two years when authorized by vote of the electors who are the
21 owners of freeholds therein not wholly exempt from taxation,
22 shall not be levied in excess of the following millages upon the
23 assessed value of real estate and tangible personal property:
24 for all county purposes, ten mills; for all municipal purposes,
25 ten mills; for all school purposes, ten mills; for water
26 management purposes for the northwest portion of the state lying
27 west of the line between ranges two and three east, 0.05 mill;
28 for water management purposes for the remaining portions of the
29 state, 1.0 mill; and for all other special districts a millage
30 authorized by law approved by vote of the electors who are
31 owners of freeholds therein not wholly exempt from taxation. A
32 county furnishing municipal services may, to the extent
33 authorized by law, levy additional taxes within the limits fixed
34 for municipal purposes.

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

38 ARTICLE VIII

39 LOCAL GOVERNMENT

40 SECTION 1. Counties.--

41 (a) POLITICAL SUBDIVISIONS. The state shall be divided by
42 law into political subdivisions called counties. Counties may be

049187

10/17/2007 7:53:59 AM

Amendment No.

43 created, abolished or changed by law, with provision for payment
44 or apportionment of the public debt.

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

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

51 (d) COUNTY OFFICERS. There shall be elected by the
52 electors of each county, for terms of four years, a sheriff, a
53 tax collector, a property appraiser, a supervisor of elections,
54 and a clerk of the circuit court; except, when provided by
55 county charter or special law approved by vote of the electors
56 of the county, any county officer other than a property
57 appraiser may be chosen in another manner therein specified, or
58 any county office other than the office of property appraiser
59 may be abolished when all the duties of the office prescribed by
60 general law are transferred to another office. When not
61 otherwise provided by county charter or special law approved by
62 vote of the electors, the clerk of the circuit court shall be ex
63 officio clerk of the board of county commissioners, auditor,
64 recorder and custodian of all county funds.

65 (e) COMMISSIONERS. Except when otherwise provided by
66 county charter, the governing body of each county shall be a
67 board of county commissioners composed of five or seven members
68 serving staggered terms of four years. After each decennial
69 census the board of county commissioners shall divide the county
70 into districts of contiguous territory as nearly equal in

049187

10/17/2007 7:53:59 AM

Amendment No.

71 population as practicable. One commissioner residing in each
72 district shall be elected as provided by law.

73 (f) NON-CHARTER GOVERNMENT. Counties not operating under
74 county charters shall have such power of self-government as is
75 provided by general or special law. The board of county
76 commissioners of a county not operating under a charter may
77 enact, in a manner prescribed by general law, county ordinances
78 not inconsistent with general or special law, but an ordinance
79 in conflict with a municipal ordinance shall not be effective
80 within the municipality to the extent of such conflict.

81 (g) CHARTER GOVERNMENT. Counties operating under county
82 charters shall have all powers of local self-government not
83 inconsistent with general law, or with special law approved by
84 vote of the electors. The governing body of a county operating
85 under a charter may enact county ordinances not inconsistent
86 with general law. The charter shall provide which shall prevail
87 in the event of conflict between county and municipal
88 ordinances.

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

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

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

049187

10/17/2007 7:53:59 AM

Amendment No.

98 (k) COUNTY SEAT. In every county there shall be a county
99 seat at which shall be located the principal offices and
100 permanent records of all county officers. The county seat may
101 not be moved except as provided by general law. Branch offices
102 for the conduct of county business may be established elsewhere
103 in the county by resolution of the governing body of the county
104 in the manner prescribed by law. No instrument shall be deemed
105 recorded until filed at the county seat, or a branch office
106 designated by the governing body of the county for the recording
107 of instruments, according to law.

108 ARTICLE XII

109 SCHEDULE

110 SECTION 27. Elected property appraisers; application.--The
111 requirement in Section 1(d) of Article VIII for a property
112 appraiser to be elected by the electors of the county shall
113 apply in each county, including each charter county, regardless
114 of whether the charter was adopted pursuant to Section 1(g) of
115 Article VIII or pursuant to Section 9, Section 10, Section 11,
116 or Section 24 of Article VIII of the Constitution of 1885, as
117 amended and incorporated by reference in Section 6(e) of Article
118 VIII. Any county that does not have an elected property
119 appraiser on the effective date of the amendment to Section 1 of
120 Article VIII of this constitution shall provide for electing a
121 property appraiser at the next general election as provided by
122 general law.

123 SECTION 28. Property tax exemptions and ad valorem tax
124 limitations.--The amendments to Sections 3, 4, 6, and 9 of
125 Article VII, providing a \$25,000 exemption from ad valorem

049187

10/17/2007 7:53:59 AM

Amendment No.

126 taxation for tangible personal property, providing an additional
127 \$25,000 homestead exemption, authorizing the transfer of the
128 accrued benefit from the limitation on the assessment of
129 homestead property, providing an additional homestead exemption
130 for first-time homestead property owners, providing a complete
131 homestead exemption for low-income seniors in taxing
132 jurisdictions electing to provide the exemption by majority
133 vote, providing for

134

135 == B A L L O T S T A T E M E N T A M E N D M E N T ==

136 Remove line(s) 496-520 and insert:

137 homestead exemption for most homestead owners, 2) exempts
138 certain low-income seniors from ad valorem tax on their
139 homesteads in taxing jurisdictions electing to provide the
140 exemption by majority vote, 3) provides an additional homestead
141 exemption that diminishes over time for first-time Florida
142 homebuyers, and 4) provides for the transfer of accumulated Save
143 Our Homes benefits. With respect to non-homestead property, this
144 revision allows the Legislature to limit ad valorem assessments
145 on 5) affordable housing and 6) on working waterfronts under
146 specific circumstances, 7) provides a \$25,000 exemption for
147 tangible personal property, and 8) limits annual increases in
148 assessments of nonhomestead real property. Further, this
149 revision 9) requires the Legislature to limit the authority of
150 local governments other than school districts to increase
151 property taxes, and 10) requires all county property appraisers
152 to be elected.

153 In more detail, this revision:

049187

10/17/2007 7:53:59 AM

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

154 1. Increases the homestead exemption by providing an
155 additional \$25,000 homestead exemption for the portion of the
156 assessed value above \$50,000 up to \$75,000. This exemption does
157 not apply to school taxes.

158 2. Exempts certain low-income seniors from ad valorem tax
159 on their homes in taxing jurisdictions electing to provide the
160 exemption by majority vote. Persons 65 or older whose household
161 income is less than \$23,604, adjusted annually for inflation,
162 will be totally exempt from ad valorem taxes, including school
163 taxes, on their homestead property.

164

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

166 Remove line(s) 14 and 15 and insert:
167 first-time homestead property owners, to provide a complete
168 homestead exemption for low-income seniors in taxing
169 jurisdictions voting to grant the exemption, to