

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Richardson offered the following:

2
3 **Substitute Amendment for Amendment (486289) (with ballot**
4 **statement and title amendments)**

5 Remove line(s) 229-472 and insert:

6 ~~five~~ thousand dollars, upon establishment of right thereto in
7 the manner prescribed by law. The real estate may be held by
8 legal or equitable title, by the entireties, jointly, in common,
9 as a condominium, or indirectly by stock ownership or membership
10 representing the owner's or member's proprietary interest in a
11 corporation owning a fee or a leasehold initially in excess of
12 ninety-eight years. The exemption shall not apply with respect
13 to any assessment roll until such roll is first determined to be
14 in compliance with the provisions of Section 4 of this Article
15 by a state agency designated by general law. This exemption is
16 repealed on the effective date of any amendment to Section 4 of
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17 this Article that provides for the assessment of homestead
18 property at less than just value.

19 (b) Not more than one exemption shall be allowed any
20 individual or family unit or with respect to any residential
21 unit. No exemption shall exceed the value of the real estate
22 assessable to the owner or, in case of ownership through stock
23 or membership in a corporation, the value of the proportion
24 which the interest in the corporation bears to the assessed
25 value of the property.

26 (c) As provided by general law and subject to conditions
27 specified therein, each person who establishes the right to
28 receive the homestead exemption provided in subsection (a)
29 within one year after purchasing the homestead property and who
30 had not previously owned property receiving the homestead
31 exemption provided in subsection (a) is entitled to an
32 additional homestead exemption in an amount equal to twenty-five
33 percent of the homestead property's just value on January 1 of
34 the year the homestead exemption is established, not to exceed
35 twenty-five percent of the median just value of homesteads in
36 the county in which the homestead is located in the year prior
37 to establishing the new homestead. This exemption is not
38 available if any owner of the property has previously owned
39 property that received the homestead exemption provided in
40 subsection (a). The additional homestead exemption shall be
41 reduced each year by the difference between the homestead's just
42 value and assessed value as determined under subsection (c) of
43 Section 4 of this Article until the value of the exemption is

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44 reduced to zero. The exemption provided under this subsection
45 shall apply to all levies other than school district levies.

46 ~~(c) By general law and subject to conditions specified~~
47 ~~therein, the exemption shall be increased to a total of twenty-~~
48 ~~five thousand dollars of the assessed value of the real estate~~
49 ~~for each school district levy. By general law and subject to~~
50 ~~conditions specified therein, the exemption for all other levies~~
51 ~~may be increased up to an amount not exceeding ten thousand~~
52 ~~dollars of the assessed value of the real estate if the owner~~
53 ~~has attained age sixty five or is totally and permanently~~
54 ~~disabled and if the owner is not entitled to the exemption~~
55 ~~provided in subsection (d).~~

56 ~~(d) By general law and subject to conditions specified~~
57 ~~therein, the exemption shall be increased to a total of the~~
58 ~~following amounts of assessed value of real estate for each levy~~
59 ~~other than those of school districts: fifteen thousand dollars~~
60 ~~with respect to 1980 assessments; twenty thousand dollars with~~
61 ~~respect to 1981 assessments; twenty five thousand dollars with~~
62 ~~respect to assessments for 1982 and each year thereafter.~~
63 ~~However, such increase shall not apply with respect to any~~
64 ~~assessment roll until such roll is first determined to be in~~
65 ~~compliance with the provisions of section 4 by a state agency~~
66 ~~designated by general law. This subsection shall stand repealed~~
67 ~~on the effective date of any amendment to section 4 which~~
68 ~~provides for the assessment of homestead property at a specified~~
69 ~~percentage of its just value.~~

70 ~~(d)(e)~~ By general law and subject to conditions specified
71 therein, the Legislature may provide to renters, who are
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72 permanent residents, ad valorem tax relief on all ad valorem tax
73 levies. Such ad valorem tax relief shall be in the form and
74 amount established by general law.

75 (e)~~(f)~~ The legislature may, by general law, allow counties
76 or municipalities, for the purpose of their respective tax
77 levies and subject to the provisions of general law, to grant an
78 additional homestead tax exemption not exceeding fifty thousand
79 dollars to any person who has the legal or equitable title to
80 real estate and maintains thereon the permanent residence of the
81 owner and who has attained age sixty-five and whose household
82 income, as defined by general law, does not exceed twenty
83 thousand dollars. The general law must allow counties and
84 municipalities to grant this additional exemption, within the
85 limits prescribed in this subsection, by ordinance adopted in
86 the manner prescribed by general law, and must provide for the
87 periodic adjustment of the income limitation prescribed in this
88 subsection for changes in the cost of living.

89 (f)~~(g)~~ Each veteran who is age 65 or older who is
90 partially or totally permanently disabled shall receive a
91 discount from the amount of the ad valorem tax otherwise owed on
92 homestead property the veteran owns and resides in if the
93 disability was combat related, the veteran was a resident of
94 this state at the time of entering the military service of the
95 United States, and the veteran was honorably discharged upon
96 separation from military service. The discount shall be in a
97 percentage equal to the percentage of the veteran's permanent,
98 service-connected disability as determined by the United States
99 Department of Veterans Affairs. To qualify for the discount
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100 granted by this subsection, an applicant must submit to the
101 county property appraiser, by March 1, proof of residency at the
102 time of entering military service, an official letter from the
103 United States Department of Veterans Affairs stating the
104 percentage of the veteran's service-connected disability and
105 such evidence that reasonably identifies the disability as
106 combat related, and a copy of the veteran's honorable discharge.
107 If the property appraiser denies the request for a discount, the
108 appraiser must notify the applicant in writing of the reasons
109 for the denial, and the veteran may reapply. The Legislature
110 may, by general law, waive the annual application requirement in
111 subsequent years. This subsection shall take effect December 7,
112 2006, is self-executing, and does not require implementing
113 legislation.

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

122 (h) Counties, for the purpose of their respective tax
123 levies and subject to the provisions of general law, may grant
124 an additional homestead exemption of not more than twenty-five
125 thousand dollars to any person who has the legal or equitable
126 title to real estate and maintains thereon the permanent
127 residence of the owner. Counties may grant this additional

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128 | exemption, within the limits prescribed in this subsection, by
129 | ordinance adopted in the manner prescribed by general law.

130 | SECTION 9. Local taxes.--

131 | (a) Counties, school districts, and municipalities shall,
132 | and special districts may, be authorized by law to levy ad
133 | valorem taxes and may be authorized by general law to levy other
134 | taxes, for their respective purposes, except ad valorem taxes on
135 | intangible personal property and taxes prohibited by this
136 | constitution.

137 | (b) Ad valorem taxes, exclusive of taxes levied for the
138 | payment of bonds and taxes levied for periods not longer than
139 | two years when authorized by vote of the electors who are the
140 | owners of freeholds therein not wholly exempt from taxation,
141 | shall not be levied in excess of the following millages upon the
142 | assessed value of real estate and tangible personal property:
143 | for all county purposes, ten mills; for all municipal purposes,
144 | ten mills; for all school purposes, ten mills; for water
145 | management purposes for the northwest portion of the state lying
146 | west of the line between ranges two and three east, 0.05 mill;
147 | for water management purposes for the remaining portions of the
148 | state, 1.0 mill; and for all other special districts a millage
149 | authorized by law approved by vote of the electors who are
150 | owners of freeholds therein not wholly exempt from taxation. A
151 | county furnishing municipal services may, to the extent
152 | authorized by law, levy additional taxes within the limits fixed
153 | for municipal purposes.

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

157 ARTICLE VIII

158 LOCAL GOVERNMENT

159 SECTION 1. Counties.--

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

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

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

170 (d) COUNTY OFFICERS. There shall be elected by the
171 electors of each county, for terms of four years, a sheriff, a
172 tax collector, a property appraiser, a supervisor of elections,
173 and a clerk of the circuit court; except, when provided by
174 county charter or special law approved by vote of the electors
175 of the county, any county officer other than a property
176 appraiser may be chosen in another manner therein specified, or
177 any county office other than the office of property appraiser
178 may be abolished when all the duties of the office prescribed by
179 general law are transferred to another office. When not
180 otherwise provided by county charter or special law approved by
181 vote of the electors, the clerk of the circuit court shall be ex
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182 | officio clerk of the board of county commissioners, auditor,
183 | recorder and custodian of all county funds.

184 | (e) COMMISSIONERS. Except when otherwise provided by
185 | county charter, the governing body of each county shall be a
186 | board of county commissioners composed of five or seven members
187 | serving staggered terms of four years. After each decennial
188 | census the board of county commissioners shall divide the county
189 | into districts of contiguous territory as nearly equal in
190 | population as practicable. One commissioner residing in each
191 | district shall be elected as provided by law.

192 | (f) NON-CHARTER GOVERNMENT. Counties not operating under
193 | county charters shall have such power of self-government as is
194 | provided by general or special law. The board of county
195 | commissioners of a county not operating under a charter may
196 | enact, in a manner prescribed by general law, county ordinances
197 | not inconsistent with general or special law, but an ordinance
198 | in conflict with a municipal ordinance shall not be effective
199 | within the municipality to the extent of such conflict.

200 | (g) CHARTER GOVERNMENT. Counties operating under county
201 | charters shall have all powers of local self-government not
202 | inconsistent with general law, or with special law approved by
203 | vote of the electors. The governing body of a county operating
204 | under a charter may enact county ordinances not inconsistent
205 | with general law. The charter shall provide which shall prevail
206 | in the event of conflict between county and municipal
207 | ordinances.

208 | (h) TAXES; LIMITATION. Property situate within
209 | municipalities shall not be subject to taxation for services
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210 rendered by the county exclusively for the benefit of the
211 property or residents in unincorporated areas.

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

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

217 (k) COUNTY SEAT. In every county there shall be a county
218 seat at which shall be located the principal offices and
219 permanent records of all county officers. The county seat may
220 not be moved except as provided by general law. Branch offices
221 for the conduct of county business may be established elsewhere
222 in the county by resolution of the governing body of the county
223 in the manner prescribed by law. No instrument shall be deemed
224 recorded until filed at the county seat, or a branch office
225 designated by the governing body of the county for the recording
226 of instruments, according to law.

227 ARTICLE XII

228 SCHEDULE

229 SECTION 27. Elected property appraisers; application.--The
230 requirement in Section 1(d) of Article VIII for a property
231 appraiser to be elected by the electors of the county shall
232 apply in each county, including each charter county, regardless
233 of whether the charter was adopted pursuant to Section 1(g) of
234 Article VIII or pursuant to Section 9, Section 10, Section 11,
235 or Section 24 of Article VIII of the Constitution of 1885, as
236 amended and incorporated by reference in Section 6(e) of Article
237 VIII. Any county that does not have an elected property

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238 appraiser on the effective date of the amendment to Section 1 of
239 Article VIII of this constitution shall provide for electing a
240 property appraiser at the next general election as provided by
241 general law.

242 SECTION 28. Property tax exemptions and ad valorem tax
243 limitations.--The amendments to Sections 3, 4, 6, and 9 of
244 Article VII, providing a \$25,000 exemption from ad valorem
245 taxation for tangible personal property, authorizing the
246 transfer of the accrued benefit from the limitation on the
247 assessment of homestead property, providing an additional
248 homestead exemption for first-time homestead property owners,
249 providing a complete homestead exemption for low-income seniors,
250 providing for assessing rent-restricted affordable housing and
251 commercial and public-access waterfront property pursuant to
252 general law, limiting annual increases in assessments of
253 nonhomestead real property, to authorize counties to provide by
254 ordinance an additional up to \$25,000 homestead exemption, and
255 requiring the legislature to limit the authority

256

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

258 Remove line(s) 499-562 and insert:

259 diminishes over time for first-time Florida homebuyers, 4)
260 authorizes counties to provide an additional homestead exemption
261 by ordinance, and 5) provides for the transfer of accumulated
262 Save Our Homes benefits. With respect to non-homestead property,
263 this revision allows the Legislature to limit ad valorem
264 assessments on 6) affordable housing and 7) on working
265 waterfronts under specific circumstances, 8) provides a \$25,000
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266 exemption for tangible personal property, and 9) limits annual
267 increases in assessments of nonhomestead real property. Further,
268 this revision 10) requires the Legislature to limit the
269 authority of local governments other than school districts to
270 increase property taxes, and 11) requires all county property
271 appraisers to be elected.

272 In more detail, this revision:

273 1. Increases the homestead exemption by providing an
274 additional \$25,000 homestead exemption for the portion of the
275 assessed value above \$50,000 up to \$75,000. This exemption does
276 not apply to school taxes.

277 2. Authorizes counties to provide for an additional up to
278 \$25,000 homestead exemption by ordinance.

279 3. Exempts certain low-income seniors from ad valorem tax
280 on their homes. Persons 65 or older whose household income is
281 less than \$23,604, adjusted annually for inflation, will be
282 totally exempt from ad valorem taxes, including school taxes, on
283 their homestead property.

284 4. Provides an increased exemption for first-time Florida
285 homebuyers beginning in 2008. First-time homebuyers in Florida
286 who qualify for homestead exemption will be eligible for an
287 additional exemption equal to 25 percent of the assessed value
288 of their new home, not to exceed 25 percent of the county median
289 homestead just value for the prior year. The amount of the
290 exemption will decrease each year by the amount of the home's
291 Save Our Homes benefit. When the amount of the home's Save Our
292 Homes benefit meets or exceeds this exemption, the exemption is
293 lost. This exemption also is available to 2007 first-time
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294 | homebuyers who qualify for homestead exemption January 1, 2008.

295 | This exemption does not apply to school taxes.

296 | 5. Provides for the transfer of accumulated Save Our Homes
297 | benefits. Homestead property owners will be able to transfer
298 | their Save Our Homes benefit to a new homestead within two years
299 | of relinquishing their previous homestead exemption; except, if
300 | the new homestead is established on January 1, 2008, the
301 | previous homestead must have been relinquished in 2007. If the
302 | new homestead has a higher just value than the old one, the
303 | entire benefit can be transferred; if the new homestead has a
304 | lower just value, the amount of benefit transferred will be
305 | reduced in proportion of the just value of the new homestead to
306 | the just value of the old homestead. The transferred benefit may
307 | not exceed \$1 million. This provision does not apply to school
308 | taxes.

309 | 6. Provides for assessing certain rent-restricted
310 | affordable housing property as provided by general law. This
311 | provision will not apply to school taxes.

312 | 7. Provides for assessing certain waterfront property used
313 | for commercial fishing, commercial water-dependent activities,
314 | and public access as provided by general law. This provision
315 | will not apply to school taxes.

316 | 8. Limits increases in assessments each year for all
317 | property other than homestead property to the lower of 3 percent
318 | or the percentage change in the Consumer Price Index.

319 | 9. Authorizes an exemption from ad valorem taxes of
320 | \$25,000 of assessed value of tangible personal property. This
321 | provision applies to all tax levies.

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(LATE FILED)

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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322 10. Requires the Legislature to limit the authority of
323 counties, municipalities, and special districts to increase ad
324 valorem taxes.

325 11. Requires each county to have an elected property
326

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

328 Remove line(s) 15 and insert:

329 complete homestead exemption for low-income seniors, to
330 authorize counties to provide an additional homestead exemption
331 by ordinance, to

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