

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Allen offered the following:

2

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

4 Remove line(s) 26-484 and insert:

5 Sections 27, 28, and 29 of Article XII of the State Constitution
6 are agreed to and shall be submitted to the electors of this
7 state for approval or rejection at the next general election or
8 at an earlier special election specifically authorized by law
9 for that purpose:

10

ARTICLE VII

11

FINANCE AND TAXATION

12

SECTION 3. Taxes; exemptions.--

13

(a) All property owned by a municipality and used

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exclusively by it for municipal or public purposes shall be

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exempt from taxation. A municipality, owning property outside

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the municipality, may be required by general law to make payment

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17 | to the taxing unit in which the property is located. Such
18 | portions of property as are used predominantly for educational,
19 | literary, scientific, religious or charitable purposes may be
20 | exempted by general law from taxation.

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

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

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

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

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

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

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

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

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

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

87 (1) Assessments subject to this provision shall be changed
88 annually on January 1st of each year, only if determined to be
89 necessary by the property appraiser based upon market data as
90 provided by general law; but those changes in assessments shall
91 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.

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99 (2) No assessment shall exceed just value.

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

104 (4) New real homestead property shall be assessed at just
105 value as of January 1st of the year following the establishment
106 of the real property homestead. That assessment shall only
107 change as provided herein.

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

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

115 (6)-(7) The provisions of this amendment are severable. If
116 any of the provisions of this amendment shall be held
117 unconstitutional by any court of competent jurisdiction, the
118 decision of such court shall not affect or impair any remaining
119 provisions of this amendment.

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

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

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

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

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

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

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

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

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

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

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

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

198 (h) Increases in assessments each year for all property
199 other than property entitled to the assessment increase
200 limitations provided in this section shall not exceed the
201 limitations specified in paragraph (1) of subsection (c) of this
202 section.

203 SECTION 6. Homestead exemptions.--

204 (a) Every person who has the legal or equitable title to
205 real estate and maintains thereon the permanent residence of the
206 owner, or another legally or naturally dependent upon the owner,
207 shall be exempt from taxation thereon, except assessments for
208 special benefits, up to the assessed valuation of twenty-five
209 five thousand dollars and, for all levies other than school
210 district levies, on the assessed valuation greater than fifty

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211 thousand dollars and up to seventy-five thousand dollars, upon
212 establishment of right thereto in the manner prescribed by law.
213 The real estate may be held by legal or equitable title, by the
214 entireties, jointly, in common, as a condominium, or indirectly
215 by stock ownership or membership representing the owner's or
216 member's proprietary interest in a corporation owning a fee or a
217 leasehold initially in excess of ninety-eight years. The
218 exemption shall not apply with respect to any assessment roll
219 until such roll is first determined to be in compliance with the
220 provisions of Section 4 of this Article by a state agency
221 designated by general law. This exemption is repealed on the
222 effective date of any amendment to Section 4 of this Article
223 that provides for the assessment of homestead property at less
224 than just value.

225 (b) Not more than one exemption shall be allowed any
226 individual or family unit or with respect to any residential
227 unit. No exemption shall exceed the value of the real estate
228 assessable to the owner or, in case of ownership through stock
229 or membership in a corporation, the value of the proportion
230 which the interest in the corporation bears to the assessed
231 value of the property.

232 (c) As provided by general law and subject to conditions
233 specified therein, each person who establishes the right to
234 receive the homestead exemption provided in subsection (a)
235 within one year after purchasing the homestead property and who
236 had not previously owned property receiving the homestead
237 exemption provided in subsection (a) is entitled to an
238 additional homestead exemption in an amount equal to twenty-five

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239 percent of the homestead property's just value on January 1 of
240 the year the homestead exemption is established, not to exceed
241 twenty-five percent of the median just value of homesteads in
242 the county in which the homestead is located in the year prior
243 to establishing the new homestead. This exemption is not
244 available if any owner of the property has previously owned
245 property that received the homestead exemption provided in
246 subsection (a). The additional homestead exemption shall be
247 reduced each year by the difference between the homestead's just
248 value and assessed value as determined under subsection (c) of
249 Section 4 of this Article until the value of the exemption is
250 reduced to zero. The exemption provided under this subsection
251 shall apply to all levies other than school district levies.

252 ~~(c) By general law and subject to conditions specified~~
253 ~~therein, the exemption shall be increased to a total of twenty-~~
254 ~~five thousand dollars of the assessed value of the real estate~~
255 ~~for each school district levy. By general law and subject to~~
256 ~~conditions specified therein, the exemption for all other levies~~
257 ~~may be increased up to an amount not exceeding ten thousand~~
258 ~~dollars of the assessed value of the real estate if the owner~~
259 ~~has attained age sixty five or is totally and permanently~~
260 ~~disabled and if the owner is not entitled to the exemption~~
261 ~~provided in subsection (d).~~

262 ~~(d) By general law and subject to conditions specified~~
263 ~~therein, the exemption shall be increased to a total of the~~
264 ~~following amounts of assessed value of real estate for each levy~~
265 ~~other than those of school districts: fifteen thousand dollars~~
266 ~~with respect to 1980 assessments; twenty thousand dollars with~~
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267 ~~respect to 1981 assessments; twenty five thousand dollars with~~
268 ~~respect to assessments for 1982 and each year thereafter.~~
269 ~~However, such increase shall not apply with respect to any~~
270 ~~assessment roll until such roll is first determined to be in~~
271 ~~compliance with the provisions of section 4 by a state agency~~
272 ~~designated by general law. This subsection shall stand repealed~~
273 ~~on the effective date of any amendment to section 4 which~~
274 ~~provides for the assessment of homestead property at a specified~~
275 ~~percentage of its just value.~~

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

281 (e)~~(f)~~ The legislature may, by general law, allow counties
282 or municipalities, for the purpose of their respective tax
283 levies and subject to the provisions of general law, to grant an
284 additional homestead tax exemption not exceeding fifty thousand
285 dollars to any person who has the legal or equitable title to
286 real estate and maintains thereon the permanent residence of the
287 owner and who has attained age sixty-five and whose household
288 income, as defined by general law, does not exceed twenty
289 thousand dollars. The general law must allow counties and
290 municipalities to grant this additional exemption, within the
291 limits prescribed in this subsection, by ordinance adopted in
292 the manner prescribed by general law, and must provide for the
293 periodic adjustment of the income limitation prescribed in this
294 subsection for changes in the cost of living.

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295 ~~(f)(g)~~ Each veteran who is age 65 or older who is
296 partially or totally permanently disabled shall receive a
297 discount from the amount of the ad valorem tax otherwise owed on
298 homestead property the veteran owns and resides in if the
299 disability was combat related, the veteran was a resident of
300 this state at the time of entering the military service of the
301 United States, and the veteran was honorably discharged upon
302 separation from military service. The discount shall be in a
303 percentage equal to the percentage of the veteran's permanent,
304 service-connected disability as determined by the United States
305 Department of Veterans Affairs. To qualify for the discount
306 granted by this subsection, an applicant must submit to the
307 county property appraiser, by March 1, proof of residency at the
308 time of entering military service, an official letter from the
309 United States Department of Veterans Affairs stating the
310 percentage of the veteran's service-connected disability and
311 such evidence that reasonably identifies the disability as
312 combat related, and a copy of the veteran's honorable discharge.
313 If the property appraiser denies the request for a discount, the
314 appraiser must notify the applicant in writing of the reasons
315 for the denial, and the veteran may reapply. The Legislature
316 may, by general law, waive the annual application requirement in
317 subsequent years. This subsection shall take effect December 7,
318 2006, is self-executing, and does not require implementing
319 legislation.

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

328 SECTION 9. Local taxes.--

329 (a) Counties, school districts, and municipalities shall,
330 and special districts may, be authorized by law to levy ad
331 valorem taxes and may be authorized by general law to levy other
332 taxes, for their respective purposes, except ad valorem taxes on
333 intangible personal property and taxes prohibited by this
334 constitution.

335 (b) Ad valorem taxes, exclusive of taxes levied for the
336 payment of bonds and taxes levied for periods not longer than
337 two years when authorized by vote of the electors who are the
338 owners of freeholds therein not wholly exempt from taxation,
339 shall not be levied in excess of the following millages upon the
340 assessed value of real estate and tangible personal property:
341 for all county purposes, ten mills; for all municipal purposes,
342 ten mills; for all school purposes, ten mills; for water
343 management purposes for the northwest portion of the state lying
344 west of the line between ranges two and three east, 0.05 mill;
345 for water management purposes for the remaining portions of the
346 state, 1.0 mill; and for all other special districts a millage
347 authorized by law approved by vote of the electors who are
348 owners of freeholds therein not wholly exempt from taxation. A
349 county furnishing municipal services may, to the extent

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350 authorized by law, levy additional taxes within the limits fixed
351 for municipal purposes.

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

355 ARTICLE VIII

356 LOCAL GOVERNMENT

357 SECTION 1. Counties.--

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

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

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

368 (d) COUNTY OFFICERS. There shall be elected by the
369 electors of each county, for terms of four years, a sheriff, a
370 tax collector, a property appraiser, a supervisor of elections,
371 and a clerk of the circuit court; except, when provided by
372 county charter or special law approved by vote of the electors
373 of the county, any county officer other than a property
374 appraiser may be chosen in another manner therein specified, or
375 any county office other than the office of property appraiser
376 may be abolished when all the duties of the office prescribed by
377 general law are transferred to another office. When not

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378 otherwise provided by county charter or special law approved by
379 vote of the electors, the clerk of the circuit court shall be ex
380 officio clerk of the board of county commissioners, auditor,
381 recorder and custodian of all county funds.

382 (e) COMMISSIONERS. Except when otherwise provided by
383 county charter, the governing body of each county shall be a
384 board of county commissioners composed of five or seven members
385 serving staggered terms of four years. After each decennial
386 census the board of county commissioners shall divide the county
387 into districts of contiguous territory as nearly equal in
388 population as practicable. One commissioner residing in each
389 district shall be elected as provided by law.

390 (f) NON-CHARTER GOVERNMENT. Counties not operating under
391 county charters shall have such power of self-government as is
392 provided by general or special law. The board of county
393 commissioners of a county not operating under a charter may
394 enact, in a manner prescribed by general law, county ordinances
395 not inconsistent with general or special law, but an ordinance
396 in conflict with a municipal ordinance shall not be effective
397 within the municipality to the extent of such conflict.

398 (g) CHARTER GOVERNMENT. Counties operating under county
399 charters shall have all powers of local self-government not
400 inconsistent with general law, or with special law approved by
401 vote of the electors. The governing body of a county operating
402 under a charter may enact county ordinances not inconsistent
403 with general law. The charter shall provide which shall prevail
404 in the event of conflict between county and municipal
405 ordinances.

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

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

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

415 (k) COUNTY SEAT. In every county there shall be a county
416 seat at which shall be located the principal offices and
417 permanent records of all county officers. The county seat may
418 not be moved except as provided by general law. Branch offices
419 for the conduct of county business may be established elsewhere
420 in the county by resolution of the governing body of the county
421 in the manner prescribed by law. No instrument shall be deemed
422 recorded until filed at the county seat, or a branch office
423 designated by the governing body of the county for the recording
424 of instruments, according to law.

425 ARTICLE XII

426 SCHEDULE

427 SECTION 27. Assessments of real property.--The amendment
428 to Section 4 of Article VII, applying to all real property the
429 limitations on assessments previously applied only to homestead
430 property and requiring changes in assessments only if determined
431 to be necessary by the property appraiser based upon market
432 data, shall take effect January 1 of the year following the
433 election in which the amendment is approved.

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434 SECTION 28. Elected property appraisers; application.--The
435 requirement in Section 1(d) of Article VIII for a property
436 appraiser to be elected by the electors of the county shall
437 apply in each county, including each charter county, regardless
438 of whether the charter was adopted pursuant to Section 1(g) of
439 Article VIII or pursuant to Section 9, Section 10, Section 11,
440 or Section 24 of Article VIII of the Constitution of 1885, as
441 amended and incorporated by reference in Section 6(e) of Article
442 VIII. Any county that does not have an elected property
443 appraiser on the effective date of the amendment to Section 1 of
444 Article VIII of this constitution shall provide for electing a
445 property appraiser at the next general election as provided by
446 general law.

447 SECTION 29. Property tax exemptions and ad valorem tax
448 limitations.--The amendments to Sections 3, 4, 6, and 9 of
449 Article VII, providing a \$25,000 exemption from ad valorem
450 taxation for tangible personal property, providing an additional
451 \$25,000 homestead exemption, authorizing the transfer of the
452 accrued benefit from the limitation on the assessment of
453 homestead property, providing an additional homestead exemption
454 for first-time homestead property owners, providing a complete
455 homestead exemption for low-income seniors, providing for
456 assessing rent-restricted affordable housing and commercial and
457 public-access waterfront property pursuant to general law,
458 limiting annual increases in assessments of nonhomestead real
459 property, and requiring the legislature to limit the authority
460 of counties, municipalities, and special districts to increase
461 ad valorem taxes; the amendment to Section 1 of Article VIII,

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462 requiring property appraisers to be elected; and the creation of
463 Sections 27 and 28 of this Article, providing for assessment of
464 all real property subject to the same limitations on increases
465 in assessments formerly provided to homestead property and
466 providing for election of county property appraisers, and this
467 section, if submitted to the electors of this state for approval
468 or rejection at a special election authorized by law to be held
469 on January 29, 2008, shall take effect upon approval by the
470 electors and shall operate retroactively to January 1, 2008, or,
471 if submitted to the electors of this state for approval or
472 rejection at the next general election, shall take effect
473 January 1 of the year following such general election.

474
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476 == B A L L O T S T A T E M E N T A M E N D M E N T ==

477 Remove line(s) 490-577 and insert:

478 ARTICLE XII, SECTIONS 27, 28, AND 29

479 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX
480 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes
481 changes to the State Constitution relating to ad valorem
482 taxation and elected property appraisers. With respect to all
483 real property, 1) this revision provides for applying the
484 limitations on increases in assessments formerly applied to
485 homestead property to all real property. With respect to
486 homestead property, this revision 2) adds an additional
487 homestead exemption for most homestead owners,3) exempts certain
488 low-income seniors from ad valorem tax on their homesteads, 4)
489 provides an additional homestead exemption that diminishes over
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490 time for first-time Florida homebuyers, and 5) provides for the
491 transfer of accumulated Save Our Homes benefits. With respect to
492 non-homestead property, this revision allows the Legislature to
493 limit ad valorem assessments on 6) affordable housing and 7) on
494 working waterfronts under specific circumstances, 8) provides a
495 \$25,000 exemption for tangible personal property, and 9) limits
496 annual increases in assessments of nonhomestead real property.
497 Further, this revision 10) requires the Legislature to limit the
498 authority of local governments other than school districts to
499 increase property taxes, and 11) requires all county property
500 appraisers to be elected.

501 In more detail, this revision:

502 1. Provides for applying to all real property the
503 limitations on increases in assessments formerly applied only to
504 homestead real property.

505 2. Increases the homestead exemption by providing an
506 additional \$25,000 homestead exemption for the portion of the
507 assessed value above \$50,000 up to \$75,000. This exemption does
508 not apply to school taxes.

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

514 4. Provides an increased exemption for first-time Florida
515 homebuyers beginning in 2008. First-time homebuyers in Florida
516 who qualify for homestead exemption will be eligible for an
517 additional exemption equal to 25 percent of the assessed value

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518 of their new home, not to exceed 25 percent of the county median
519 homestead just value for the prior year. The amount of the
520 exemption will decrease each year by the amount of the home's
521 Save Our Homes benefit. When the amount of the home's Save Our
522 Homes benefit meets or exceeds this exemption, the exemption is
523 lost. This exemption also is available to 2007 first-time
524 homebuyers who qualify for homestead exemption January 1, 2008.
525 This exemption does not apply to school taxes.

526 5. Provides for the transfer of accumulated Save Our Homes
527 benefits. Homestead property owners will be able to transfer
528 their Save Our Homes benefit to a new homestead within two years
529 of relinquishing their previous homestead exemption; except, if
530 the new homestead is established on January 1, 2008, the
531 previous homestead must have been relinquished in 2007. If the
532 new homestead has a higher just value than the old one, the
533 entire benefit can be transferred; if the new homestead has a
534 lower just value, the amount of benefit transferred will be
535 reduced in proportion of the just value of the new homestead to
536 the just value of the old homestead. The transferred benefit may
537 not exceed \$1 million. This provision does not apply to school
538 taxes.

539 6. Provides for assessing certain rent-restricted
540 affordable housing property as provided by general law. This
541 provision will not apply to school taxes.

542 7. Provides for assessing certain waterfront property used
543 for commercial fishing, commercial water-dependent activities,
544 and public access as provided by general law. This provision
545 will not apply to school taxes.

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546 8. Limits increases in assessments each year for all
547 property other than homestead property to the lower of 3 percent
548 or the percentage change in the Consumer Price Index.

549 9. Authorizes an exemption from ad valorem taxes of
550 \$25,000 of assessed value of tangible personal property. This
551 provision applies to all tax levies.

552 10. Requires the Legislature to limit the authority of
553 counties, municipalities, and special districts to increase ad
554 valorem taxes.

555 11. Requires each county to have an elected property
556 appraiser as a county officer and eliminates the option for
557 choosing a property appraiser in any other manner as provided by
558 county charter or special law approved by vote of the electors
559 of the county and the option of abolishing the office of the
560 property appraiser when all the duties of the office prescribed
561 by general law are transferred to another office. Provides that
562 the requirement for a property appraiser elected by the electors
563 of the county shall apply in each county without exception,
564 including each charter county, regardless of the authority under
565 which the charter was adopted. It further provides for
566 application of the elected property appraiser requirement to
567 counties, and charter counties notwithstanding constitutional
568 grants of authority to charter counties, and requires such
569 counties to provide for electing a property appraiser as
570 provided by general law.

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

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(LATE FILED)

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

574 Remove line(s) 4-6 and insert:
575 the creation of Sections 27, 28, and 29 of Article XII of the
576 State Constitution, to require an exemption from ad valorem
577 taxation for tangible personal property, to apply Save Our Homes
578 assessment increase limitations to all real property, to

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