

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) N. Thompson offered the following:

2

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

4 Remove line(s) 103-463 and insert:

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

10 (1) Assessments subject to this provision shall be changed
11 annually on January 1st of each year; but, if just values
12 decrease from the prior year, those changes in assessments shall
13 decrease by the percentage decrease in just value, if just
14 values remain the same from the prior year, those assessments
15 shall not change, and if just values increase from the prior

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16 | year, those changes in assessments shall not exceed the lower of
17 | the following:

18 | a. Three percent (3%) of the assessment for the prior
19 | year.

20 | b. The percent change in the Consumer Price Index for all
21 | urban consumers, U.S. City Average, all items 1967=100, or
22 | successor reports for the preceding calendar year as initially
23 | reported by the United States Department of Labor, Bureau of
24 | Labor Statistics.

25 | (2) No assessment shall exceed just value.

26 | (3) After any change of ownership, as provided by general
27 | law, homestead property shall be assessed at just value as of
28 | January 1 of the following year, unless the provisions of
29 | paragraph (8) apply. Thereafter, the homestead shall be assessed
30 | as provided herein.

31 | (4) New homestead property shall be assessed at just value
32 | as of January 1st of the year following the establishment of the
33 | homestead, unless the provisions of paragraph (8) apply. That
34 | assessment shall only change as provided herein.

35 | (5) Changes, additions, reductions, or improvements to
36 | homestead property shall be assessed as provided for by general
37 | law; provided, however, after the adjustment for any change,
38 | addition, reduction, or improvement, the property shall be
39 | assessed as provided herein.

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

42 | (7) The provisions of this amendment are severable. If any
43 | of the provisions of this amendment shall be held

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44 unconstitutional by any court of competent jurisdiction, the
45 decision of such court shall not affect or impair any remaining
46 provisions of this amendment.

47 (8)a. For all levies other than school district levies, a
48 person who establishes a new homestead as of January 1, 2009, or
49 January 1 of any subsequent year and who has received a
50 homestead exemption pursuant to Section 6 of this Article as of
51 January 1 of either of the two years immediately preceding the
52 establishment of the new homestead is entitled to have the new
53 homestead assessed at less than just value. A person who
54 establishes a new homestead as of January 1, 2008, is entitled
55 to have the new homestead assessed at less than just value only
56 if that person received a homestead exemption on January 1,
57 2007. The assessed value of the newly established homestead
58 shall be determined as follows:

59 1. If the just value of the new homestead is greater than
60 or equal to the just value of the prior homestead of the person
61 establishing the new homestead as of January 1 of the year in
62 which the prior homestead was abandoned, the assessed value of
63 the new homestead shall be the just value of the new homestead
64 minus an amount equal to the lesser of \$1 million or the
65 difference between the just value and the assessed value of the
66 prior homestead as of January 1 of the year in which the prior
67 homestead was abandoned. Thereafter, the homestead shall be
68 assessed as provided herein.

69 2. If the just value of the new homestead is less than the
70 just value of the prior homestead of the person establishing the
71 new homestead as of January 1 of the year in which the prior

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72 homestead was abandoned, the assessed value of the new homestead
73 shall be equal to the just value of the new homestead divided by
74 the just value of the prior homestead and multiplied by the
75 assessed value of the prior homestead. However, if the
76 difference between the just value of the new homestead and the
77 assessed value of the new homestead calculated pursuant to this
78 sub-subparagraph is greater than \$1 million, the assessed value
79 of the new homestead shall be increased so that the difference
80 between the just value and the assessed value equals \$1 million.
81 Thereafter, the homestead shall be assessed as provided herein.

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

85 (d) The legislature may, by general law, for assessment
86 purposes and subject to the provisions of this subsection, allow
87 counties and municipalities to authorize by ordinance that
88 historic property may be assessed solely on the basis of
89 character or use. Such character or use assessment shall apply
90 only to the jurisdiction adopting the ordinance. The
91 requirements for eligible properties must be specified by
92 general law.

93 (e) A county may, in the manner prescribed by general law,
94 provide for a reduction in the assessed value of homestead
95 property to the extent of any increase in the assessed value of
96 that property which results from the construction or
97 reconstruction of the property for the purpose of providing
98 living quarters for one or more natural or adoptive grandparents
99 or parents of the owner of the property or of the owner's spouse

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100 if at least one of the grandparents or parents for whom the
101 living quarters are provided is 62 years of age or older. Such a
102 reduction may not exceed the lesser of the following:

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

105 (2) Twenty percent of the total assessed value of the
106 property as improved.

107 (f) As defined by general law, real property that is used
108 to provide affordable housing and is subject to rent
109 restrictions imposed by a governmental agency may be assessed as
110 provided by general law, subject to conditions or limitations
111 specified therein. This subsection shall apply to all levies
112 other than school district levies.

113 (g) As defined by general law, land that is used
114 exclusively for commercial fishing purposes or that is open to
115 the public and used predominantly for commercial water-dependent
116 activities or for public access to waters that are navigable may
117 be assessed as provided by general law, subject to conditions or
118 limitations specified therein. For purposes of this paragraph,
119 the term "water-dependent activity" means any activity that can
120 be conducted only on, in, over, or adjacent to waters that are
121 navigable and that requires direct access to water and involves
122 the use of water as an integral part of such activity. This
123 subsection shall apply to all levies other than school district
124 levies.

125 (h) Increases in assessments each year for all property
126 other than property entitled to the assessment increase
127 limitations provided in this section shall not exceed the

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128 | limitations specified in paragraph (1) of subsection (c) of this
129 | section.

130 | SECTION 6. Homestead exemptions.--

131 | (a) Every person who has the legal or equitable title to
132 | real estate and maintains thereon the permanent residence of the
133 | owner, or another legally or naturally dependent upon the owner,
134 | shall be exempt from taxation thereon, except assessments for
135 | special benefits, up to the assessed valuation of twenty-five
136 | ~~five~~ thousand dollars and, for all levies other than school
137 | district levies, on the assessed valuation greater than fifty
138 | thousand dollars and up to seventy-five thousand dollars, upon
139 | establishment of right thereto in the manner prescribed by law.
140 | The real estate may be held by legal or equitable title, by the
141 | entirety, jointly, in common, as a condominium, or indirectly
142 | by stock ownership or membership representing the owner's or
143 | member's proprietary interest in a corporation owning a fee or a
144 | leasehold initially in excess of ninety-eight years. The
145 | exemption shall not apply with respect to any assessment roll
146 | until such roll is first determined to be in compliance with the
147 | provisions of Section 4 of this Article by a state agency
148 | designated by general law. This exemption is repealed on the
149 | effective date of any amendment to Section 4 of this Article
150 | that provides for the assessment of homestead property at less
151 | than just value.

152 | (b) Not more than one exemption shall be allowed any
153 | individual or family unit or with respect to any residential
154 | unit. No exemption shall exceed the value of the real estate
155 | assessable to the owner or, in case of ownership through stock

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156 or membership in a corporation, the value of the proportion
157 which the interest in the corporation bears to the assessed
158 value of the property.

159 (c) As provided by general law and subject to conditions
160 specified therein, each person who establishes the right to
161 receive the homestead exemption provided in subsection (a)
162 within one year after purchasing the homestead property and who
163 had not previously owned property receiving the homestead
164 exemption provided in subsection (a) is entitled to an
165 additional homestead exemption in an amount equal to twenty-five
166 percent of the homestead property's just value on January 1 of
167 the year the homestead exemption is established, not to exceed
168 twenty-five percent of the median just value of homesteads in
169 the county in which the homestead is located in the year prior
170 to establishing the new homestead. This exemption is not
171 available if any owner of the property has previously owned
172 property that received the homestead exemption provided in
173 subsection (a). The additional homestead exemption shall be
174 reduced each year by the difference between the homestead's just
175 value and assessed value as determined under subsection (c) of
176 Section 4 of this Article until the value of the exemption is
177 reduced to zero. The exemption provided under this subsection
178 shall apply to all levies other than school district levies.

179 ~~(c) By general law and subject to conditions specified~~
180 ~~therein, the exemption shall be increased to a total of twenty-~~
181 ~~five thousand dollars of the assessed value of the real estate~~
182 ~~for each school district levy. By general law and subject to~~
183 ~~conditions specified therein, the exemption for all other levies~~

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184 ~~may be increased up to an amount not exceeding ten thousand~~
185 ~~dollars of the assessed value of the real estate if the owner~~
186 ~~has attained age sixty five or is totally and permanently~~
187 ~~disabled and if the owner is not entitled to the exemption~~
188 ~~provided in subsection (d).~~

189 ~~(d) By general law and subject to conditions specified~~
190 ~~therein, the exemption shall be increased to a total of the~~
191 ~~following amounts of assessed value of real estate for each levy~~
192 ~~other than those of school districts: fifteen thousand dollars~~
193 ~~with respect to 1980 assessments; twenty thousand dollars with~~
194 ~~respect to 1981 assessments; twenty five thousand dollars with~~
195 ~~respect to assessments for 1982 and each year thereafter.~~
196 ~~However, such increase shall not apply with respect to any~~
197 ~~assessment roll until such roll is first determined to be in~~
198 ~~compliance with the provisions of section 4 by a state agency~~
199 ~~designated by general law. This subsection shall stand repealed~~
200 ~~on the effective date of any amendment to section 4 which~~
201 ~~provides for the assessment of homestead property at a specified~~
202 ~~percentage of its just value.~~

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

208 ~~(e)(f)~~ The legislature may, by general law, allow counties
209 or municipalities, for the purpose of their respective tax
210 levies and subject to the provisions of general law, to grant an
211 additional homestead tax exemption not exceeding fifty thousand

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212 dollars to any person who has the legal or equitable title to
213 real estate and maintains thereon the permanent residence of the
214 owner and who has attained age sixty-five and whose household
215 income, as defined by general law, does not exceed twenty
216 thousand dollars. The general law must allow counties and
217 municipalities to grant this additional exemption, within the
218 limits prescribed in this subsection, by ordinance adopted in
219 the manner prescribed by general law, and must provide for the
220 periodic adjustment of the income limitation prescribed in this
221 subsection for changes in the cost of living.

222 (f)~~(g)~~ Each veteran who is age 65 or older who is
223 partially or totally permanently disabled shall receive a
224 discount from the amount of the ad valorem tax otherwise owed on
225 homestead property the veteran owns and resides in if the
226 disability was combat related, the veteran was a resident of
227 this state at the time of entering the military service of the
228 United States, and the veteran was honorably discharged upon
229 separation from military service. The discount shall be in a
230 percentage equal to the percentage of the veteran's permanent,
231 service-connected disability as determined by the United States
232 Department of Veterans Affairs. To qualify for the discount
233 granted by this subsection, an applicant must submit to the
234 county property appraiser, by March 1, proof of residency at the
235 time of entering military service, an official letter from the
236 United States Department of Veterans Affairs stating the
237 percentage of the veteran's service-connected disability and
238 such evidence that reasonably identifies the disability as
239 combat related, and a copy of the veteran's honorable discharge.

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240 If the property appraiser denies the request for a discount, the
241 appraiser must notify the applicant in writing of the reasons
242 for the denial, and the veteran may reapply. The Legislature
243 may, by general law, waive the annual application requirement in
244 subsequent years. This subsection shall take effect December 7,
245 2006, is self-executing, and does not require implementing
246 legislation.

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

255 SECTION 9. Local taxes.--

256 (a) Counties, school districts, and municipalities shall,
257 and special districts may, be authorized by law to levy ad
258 valorem taxes and may be authorized by general law to levy other
259 taxes, for their respective purposes, except ad valorem taxes on
260 intangible personal property and taxes prohibited by this
261 constitution.

262 (b) Ad valorem taxes, exclusive of taxes levied for the
263 payment of bonds and taxes levied for periods not longer than
264 two years when authorized by vote of the electors who are the
265 owners of freeholds therein not wholly exempt from taxation,
266 shall not be levied in excess of the following millages upon the
267 assessed value of real estate and tangible personal property:

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268 for all county purposes, ten mills; for all municipal purposes,
269 ten mills; for all school purposes, ten mills; for water
270 management purposes for the northwest portion of the state lying
271 west of the line between ranges two and three east, 0.05 mill;
272 for water management purposes for the remaining portions of the
273 state, 1.0 mill; and for all other special districts a millage
274 authorized by law approved by vote of the electors who are
275 owners of freeholds therein not wholly exempt from taxation. A
276 county furnishing municipal services may, to the extent
277 authorized by law, levy additional taxes within the limits fixed
278 for municipal purposes.

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

282 ARTICLE VIII

283 LOCAL GOVERNMENT

284 SECTION 1. Counties.--

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

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

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

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295 (d) COUNTY OFFICERS. There shall be elected by the
296 electors of each county, for terms of four years, a sheriff, a
297 tax collector, a property appraiser, a supervisor of elections,
298 and a clerk of the circuit court; except, when provided by
299 county charter or special law approved by vote of the electors
300 of the county, any county officer other than a property
301 appraiser may be chosen in another manner therein specified, or
302 any county office other than the office of property appraiser
303 may be abolished when all the duties of the office prescribed by
304 general law are transferred to another office. When not
305 otherwise provided by county charter or special law approved by
306 vote of the electors, the clerk of the circuit court shall be ex
307 officio clerk of the board of county commissioners, auditor,
308 recorder and custodian of all county funds.

309 (e) COMMISSIONERS. Except when otherwise provided by
310 county charter, the governing body of each county shall be a
311 board of county commissioners composed of five or seven members
312 serving staggered terms of four years. After each decennial
313 census the board of county commissioners shall divide the county
314 into districts of contiguous territory as nearly equal in
315 population as practicable. One commissioner residing in each
316 district shall be elected as provided by law.

317 (f) NON-CHARTER GOVERNMENT. Counties not operating under
318 county charters shall have such power of self-government as is
319 provided by general or special law. The board of county
320 commissioners of a county not operating under a charter may
321 enact, in a manner prescribed by general law, county ordinances
322 not inconsistent with general or special law, but an ordinance
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323 | in conflict with a municipal ordinance shall not be effective
324 | within the municipality to the extent of such conflict.

325 | (g) CHARTER GOVERNMENT. Counties operating under county
326 | charters shall have all powers of local self-government not
327 | inconsistent with general law, or with special law approved by
328 | vote of the electors. The governing body of a county operating
329 | under a charter may enact county ordinances not inconsistent
330 | with general law. The charter shall provide which shall prevail
331 | in the event of conflict between county and municipal
332 | ordinances.

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

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

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

342 | (k) COUNTY SEAT. In every county there shall be a county
343 | seat at which shall be located the principal offices and
344 | permanent records of all county officers. The county seat may
345 | not be moved except as provided by general law. Branch offices
346 | for the conduct of county business may be established elsewhere
347 | in the county by resolution of the governing body of the county
348 | in the manner prescribed by law. No instrument shall be deemed
349 | recorded until filed at the county seat, or a branch office

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350 designated by the governing body of the county for the recording
351 of instruments, according to law.

352 ARTICLE XII

353 SCHEDULE

354 SECTION 27. Elected property appraisers; application.--The
355 requirement in Section 1(d) of Article VIII for a property
356 appraiser to be elected by the electors of the county shall
357 apply in each county, including each charter county, regardless
358 of whether the charter was adopted pursuant to Section 1(g) of
359 Article VIII or pursuant to Section 9, Section 10, Section 11,
360 or Section 24 of Article VIII of the Constitution of 1885, as
361 amended and incorporated by reference in Section 6(e) of Article
362 VIII. Any county that does not have an elected property
363 appraiser on the effective date of the amendment to Section 1 of
364 Article VIII of this constitution shall provide for electing a
365 property appraiser at the next general election as provided by
366 general law.

367 SECTION 28. Property tax exemptions and ad valorem tax
368 limitations.--The amendments to Sections 3, 4, 6, and 9 of
369 Article VII, providing a \$25,000 exemption from ad valorem
370 taxation for tangible personal property, revising limitations on
371 changes in assessments under Save Our Homes, providing an
372 additional

373
374 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====
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376 Remove line(s) 495-562 and insert:

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377 homestead property, this revision 1) revises limitations on
378 changes in assessments for Save Our Homes, 2) adds an additional
379 homestead exemption for most homestead owners, 3) exempts
380 certain low-income seniors from ad valorem tax on their
381 homesteads, 4) provides an additional homestead exemption that
382 diminishes over time for first-time Florida homebuyers, and 5)
383 provides for the transfer of accumulated Save Our Homes
384 benefits. With respect to non-homestead property, this revision
385 allows the Legislature to limit ad valorem assessments on 6)
386 affordable housing and 7) on working waterfronts under specific
387 circumstances, 8) provides a \$25,000 exemption for tangible
388 personal property, and 9) limits annual increases in assessments
389 of nonhomestead real property. Further, this revision 10)
390 requires the Legislature to limit the authority of local
391 governments other than school districts to increase property
392 taxes, and 11) requires all county property appraisers to be
393 elected.

394 In more detail, this revision:

395 1. Revises limitations on changes in assessments under
396 Save Our Homes to require a decrease in assessments if just
397 values decrease and to require assessments to remain unchanged
398 if just values remain unchanged.

399 2. Increases the homestead exemption by providing an
400 additional \$25,000 homestead exemption for the portion of the
401 assessed value above \$50,000 up to \$75,000. This exemption does
402 not apply to school taxes.

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

408 4. Provides an increased exemption for first-time Florida
409 homebuyers beginning in 2008. First-time homebuyers in Florida
410 who qualify for homestead exemption will be eligible for an
411 additional exemption equal to 25 percent of the assessed value
412 of their new home, not to exceed 25 percent of the county median
413 homestead just value for the prior year. The amount of the
414 exemption will decrease each year by the amount of the home's
415 Save Our Homes benefit. When the amount of the home's Save Our
416 Homes benefit meets or exceeds this exemption, the exemption is
417 lost. This exemption also is available to 2007 first-time
418 homebuyers who qualify for homestead exemption January 1, 2008.
419 This exemption does not apply to school taxes.

420 5. Provides for the transfer of accumulated Save Our Homes
421 benefits. Homestead property owners will be able to transfer
422 their Save Our Homes benefit to a new homestead within two years
423 of relinquishing their previous homestead exemption; except, if
424 the new homestead is established on January 1, 2008, the
425 previous homestead must have been relinquished in 2007. If the
426 new homestead has a higher just value than the old one, the
427 entire benefit can be transferred; if the new homestead has a
428 lower just value, the amount of benefit transferred will be
429 reduced in proportion of the just value of the new homestead to
430 the just value of the old homestead. The transferred benefit may
431 not exceed \$1 million. This provision does not apply to school
432 taxes.

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

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

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

443 9. Authorizes an exemption from ad valorem taxes of
444 \$25,000 of assessed value of tangible personal property. This
445 provision applies to all tax levies.

446 10. Requires the Legislature to limit the authority of
447 counties, municipalities, and special districts to increase ad
448 valorem taxes.

449 11. Requires each county to have an elected property
450

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

452 Remove line(s) 6 and insert:
453 valorem taxation for tangible personal property, to revise
454 assessment change limitations under Save Our Homes, to