

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative(s) A. Gibson offered the following:

2
3 **Amendment (with ballot statement amendment)**

4 Remove line 207-470 and insert:

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

082987

10/17/2007 7:31:06 AM

Amendment No.

16 (h) Increases in assessments each year for all property
17 other than property entitled to the assessment increase
18 limitations provided in this section shall not exceed the
19 limitations specified in paragraph (1) of subsection (c) of this
20 section.

21 SECTION 6. Homestead exemptions.--

22 (a) Every person who has the legal or equitable title to
23 real estate and maintains thereon the permanent residence of the
24 owner, or another legally or naturally dependent upon the owner,
25 shall be exempt from taxation thereon, except assessments for
26 special benefits, up to the assessed valuation of twenty-five
27 five thousand dollars and, for all levies other than school
28 district levies, on the assessed valuation greater than fifty
29 thousand dollars and up to seventy-five thousand dollars, upon
30 establishment of right thereto in the manner prescribed by law.
31 The real estate may be held by legal or equitable title, by the
32 entirety, jointly, in common, as a condominium, or indirectly
33 by stock ownership or membership representing the owner's or
34 member's proprietary interest in a corporation owning a fee or a
35 leasehold initially in excess of ninety-eight years. The
36 exemption shall not apply with respect to any assessment roll
37 until such roll is first determined to be in compliance with the
38 provisions of Section 4 of this Article by a state agency
39 designated by general law. This exemption is repealed on the
40 effective date of any amendment to Section 4 of this Article
41 that provides for the assessment of homestead property at less
42 than just value.

082987

10/17/2007 7:31:06 AM

Amendment No.

43 (b) Not more than one exemption shall be allowed any
44 individual or family unit or with respect to any residential
45 unit. No exemption shall exceed the value of the real estate
46 assessable to the owner or, in case of ownership through stock
47 or membership in a corporation, the value of the proportion
48 which the interest in the corporation bears to the assessed
49 value of the property.

50 (c) As provided by general law and subject to conditions
51 specified therein, each person who establishes the right to
52 receive the homestead exemption provided in subsection (a)
53 within one year after purchasing the homestead property and who
54 had not previously owned property receiving the homestead
55 exemption provided in subsection (a) is entitled to an
56 additional homestead exemption in an amount equal to twenty-five
57 percent of the homestead property's just value on January 1 of
58 the year the homestead exemption is established, not to exceed
59 twenty-five percent of the median just value of homesteads in
60 the county in which the homestead is located in the year prior
61 to establishing the new homestead. This exemption is not
62 available if any owner of the property has previously owned
63 property that received the homestead exemption provided in
64 subsection (a). The additional homestead exemption shall be
65 reduced each year by the difference between the homestead's just
66 value and assessed value as determined under subsection (c) of
67 Section 4 of this Article until the value of the exemption is
68 reduced to zero. The exemption provided under this subsection
69 shall apply to all levies other than school district levies.

082987

10/17/2007 7:31:06 AM

Amendment No.

70 ~~(c) By general law and subject to conditions specified~~
71 ~~therein, the exemption shall be increased to a total of twenty-~~
72 ~~five thousand dollars of the assessed value of the real estate~~
73 ~~for each school district levy. By general law and subject to~~
74 ~~conditions specified therein, the exemption for all other levies~~
75 ~~may be increased up to an amount not exceeding ten thousand~~
76 ~~dollars of the assessed value of the real estate if the owner~~
77 ~~has attained age sixty-five or is totally and permanently~~
78 ~~disabled and if the owner is not entitled to the exemption~~
79 ~~provided in subsection (d).~~

80 ~~(d) By general law and subject to conditions specified~~
81 ~~therein, the exemption shall be increased to a total of the~~
82 ~~following amounts of assessed value of real estate for each levy~~
83 ~~other than those of school districts: fifteen thousand dollars~~
84 ~~with respect to 1980 assessments; twenty thousand dollars with~~
85 ~~respect to 1981 assessments; twenty-five thousand dollars with~~
86 ~~respect to assessments for 1982 and each year thereafter.~~
87 ~~However, such increase shall not apply with respect to any~~
88 ~~assessment roll until such roll is first determined to be in~~
89 ~~compliance with the provisions of section 4 by a state agency~~
90 ~~designated by general law. This subsection shall stand repealed~~
91 ~~on the effective date of any amendment to section 4 which~~
92 ~~provides for the assessment of homestead property at a specified~~
93 ~~percentage of its just value.~~

94 ~~(d)-(e)~~ By general law and subject to conditions specified
95 therein, the Legislature may provide to renters, who are
96 permanent residents, ad valorem tax relief on all ad valorem tax

082987

10/17/2007 7:31:06 AM

Amendment No.

97 levies. Such ad valorem tax relief shall be in the form and
98 amount established by general law.

99 (e)~~(f)~~ The legislature may, by general law, allow counties
100 or municipalities, for the purpose of their respective tax
101 levies and subject to the provisions of general law, to grant an
102 additional homestead tax exemption not exceeding fifty thousand
103 dollars to any person who has the legal or equitable title to
104 real estate and maintains thereon the permanent residence of the
105 owner and who has attained age sixty-five and whose household
106 income, as defined by general law, does not exceed twenty
107 thousand dollars. The general law must allow counties and
108 municipalities to grant this additional exemption, within the
109 limits prescribed in this subsection, by ordinance adopted in
110 the manner prescribed by general law, and must provide for the
111 periodic adjustment of the income limitation prescribed in this
112 subsection for changes in the cost of living.

113 (f)~~(g)~~ Each veteran who is age 65 or older who is
114 partially or totally permanently disabled shall receive a
115 discount from the amount of the ad valorem tax otherwise owed on
116 homestead property the veteran owns and resides in if the
117 disability was combat related, the veteran was a resident of
118 this state at the time of entering the military service of the
119 United States, and the veteran was honorably discharged upon
120 separation from military service. The discount shall be in a
121 percentage equal to the percentage of the veteran's permanent,
122 service-connected disability as determined by the United States
123 Department of Veterans Affairs. To qualify for the discount
124 granted by this subsection, an applicant must submit to the
082987

10/17/2007 7:31:06 AM

Amendment No.

125 county property appraiser, by March 1, proof of residency at the
126 time of entering military service, an official letter from the
127 United States Department of Veterans Affairs stating the
128 percentage of the veteran's service-connected disability and
129 such evidence that reasonably identifies the disability as
130 combat related, and a copy of the veteran's honorable discharge.
131 If the property appraiser denies the request for a discount, the
132 appraiser must notify the applicant in writing of the reasons
133 for the denial, and the veteran may reapply. The Legislature
134 may, by general law, waive the annual application requirement in
135 subsequent years. This subsection shall take effect December 7,
136 2006, is self-executing, and does not require implementing
137 legislation.

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

146 SECTION 9. Local taxes.--

147 (a) Counties, school districts, and municipalities shall,
148 and special districts may, be authorized by law to levy ad
149 valorem taxes and may be authorized by general law to levy other
150 taxes, for their respective purposes, except ad valorem taxes on
151 intangible personal property and taxes prohibited by this
152 constitution.

082987

10/17/2007 7:31:06 AM

Amendment No.

153 (b) Ad valorem taxes, exclusive of taxes levied for the
154 payment of bonds and taxes levied for periods not longer than
155 two years when authorized by vote of the electors who are the
156 owners of freeholds therein not wholly exempt from taxation,
157 shall not be levied in excess of the following millages upon the
158 assessed value of real estate and tangible personal property:
159 for all county purposes, ten mills; for all municipal purposes,
160 ten mills; for all school purposes, ten mills; for water
161 management purposes for the northwest portion of the state lying
162 west of the line between ranges two and three east, 0.05 mill;
163 for water management purposes for the remaining portions of the
164 state, 1.0 mill; and for all other special districts a millage
165 authorized by law approved by vote of the electors who are
166 owners of freeholds therein not wholly exempt from taxation. A
167 county furnishing municipal services may, to the extent
168 authorized by law, levy additional taxes within the limits fixed
169 for municipal purposes.

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

173 ARTICLE VIII

174 LOCAL GOVERNMENT

175 SECTION 1. Counties.--

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

082987

10/17/2007 7:31:06 AM

Amendment No.

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

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

186 (d) COUNTY OFFICERS. There shall be elected by the
187 electors of each county, for terms of four years, a sheriff, a
188 tax collector, a property appraiser, a supervisor of elections,
189 and a clerk of the circuit court; except, when provided by
190 county charter or special law approved by vote of the electors
191 of the county, any county officer other than a property
192 appraiser may be chosen in another manner therein specified, or
193 any county office other than the office of property appraiser
194 may be abolished when all the duties of the office prescribed by
195 general law are transferred to another office. When not
196 otherwise provided by county charter or special law approved by
197 vote of the electors, the clerk of the circuit court shall be ex
198 officio clerk of the board of county commissioners, auditor,
199 recorder and custodian of all county funds.

200 (e) COMMISSIONERS. Except when otherwise provided by
201 county charter, the governing body of each county shall be a
202 board of county commissioners composed of five or seven members
203 serving staggered terms of four years. After each decennial
204 census the board of county commissioners shall divide the county
205 into districts of contiguous territory as nearly equal in
206 population as practicable. One commissioner residing in each
207 district shall be elected as provided by law.

082987

10/17/2007 7:31:06 AM

Amendment No.

208 (f) NON-CHARTER GOVERNMENT. Counties not operating under
209 county charters shall have such power of self-government as is
210 provided by general or special law. The board of county
211 commissioners of a county not operating under a charter may
212 enact, in a manner prescribed by general law, county ordinances
213 not inconsistent with general or special law, but an ordinance
214 in conflict with a municipal ordinance shall not be effective
215 within the municipality to the extent of such conflict.

216 (g) CHARTER GOVERNMENT. Counties operating under county
217 charters shall have all powers of local self-government not
218 inconsistent with general law, or with special law approved by
219 vote of the electors. The governing body of a county operating
220 under a charter may enact county ordinances not inconsistent
221 with general law. The charter shall provide which shall prevail
222 in the event of conflict between county and municipal
223 ordinances.

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

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

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

233 (k) COUNTY SEAT. In every county there shall be a county
234 seat at which shall be located the principal offices and
235 permanent records of all county officers. The county seat may
082987

10/17/2007 7:31:06 AM

Amendment No.

236 not be moved except as provided by general law. Branch offices
237 for the conduct of county business may be established elsewhere
238 in the county by resolution of the governing body of the county
239 in the manner prescribed by law. No instrument shall be deemed
240 recorded until filed at the county seat, or a branch office
241 designated by the governing body of the county for the recording
242 of instruments, according to law.

243 ARTICLE XII

244 SCHEDULE

245 SECTION 27. Elected property appraisers; application.--The
246 requirement in Section 1(d) of Article VIII for a property
247 appraiser to be elected by the electors of the county shall
248 apply in each county, including each charter county, regardless
249 of whether the charter was adopted pursuant to Section 1(g) of
250 Article VIII or pursuant to Section 9, Section 10, Section 11,
251 or Section 24 of Article VIII of the Constitution of 1885, as
252 amended and incorporated by reference in Section 6(e) of Article
253 VIII. Any county that does not have an elected property
254 appraiser on the effective date of the amendment to Section 1 of
255 Article VIII of this constitution shall provide for electing a
256 property appraiser at the next general election as provided by
257 general law.

258 SECTION 28. Property tax exemptions and ad valorem tax
259 limitations.--The amendments to Sections 3, 4, 6, and 9 of
260 Article VII, providing a \$25,000 exemption from ad valorem
261 taxation for tangible personal property, providing an additional
262 \$25,000 homestead exemption, authorizing the transfer of the
263 accrued benefit from the limitation on the assessment of

082987

10/17/2007 7:31:06 AM

Amendment No.

264 homestead property, providing an additional homestead exemption
265 for first-time homestead property owners, providing a complete
266 homestead exemption for low-income seniors, providing for
267 assessing rent-restricted affordable housing and commercial
268 fishing, commercial industrial, and public-access waterfront
269 property pursuant to general law,

270

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

272 Remove line(s) 550 and insert:

273 for commercial fishing, commercial industrial, and public-access
274 water-dependent activities,