

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Randolph offered the following:

2

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

4 Remove line(s) 24-484, and insert:

5 That the following amendments to Sections 1, 3, 4, 6, and 9
6 of Article VII and Section 1 of Article VIII and the creation of
7 Sections 27, 28, and 29 of Article XII of the State Constitution
8 are agreed to and shall be submitted to the electors of this
9 state for approval or rejection at the next general election or
10 at an earlier special election specifically authorized by law
11 for that purpose:

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 1. Taxation; appropriations; state expenses; state
15 revenue limitation.--

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16 (a) No tax shall be levied except in pursuance of law. No
17 state ad valorem taxes shall be levied upon real estate or
18 tangible personal property. All other forms of taxation shall be
19 preempted to the state except as provided by general law.

20 (b) Motor vehicles, boats, airplanes, trailers, trailer
21 coaches and mobile homes, as defined by law, shall be subject to
22 a license tax for their operation in the amounts and for the
23 purposes prescribed by law, but shall not be subject to ad
24 valorem taxes.

25 (c) No money shall be drawn from the treasury except in
26 pursuance of appropriation made by law.

27 (d) Provision shall be made by law for raising sufficient
28 revenue to defray the expenses of the state for each fiscal
29 period.

30 (e) Except as provided herein, state revenues collected
31 for any fiscal year shall be limited to state revenues allowed
32 under this subsection for the prior fiscal year plus an
33 adjustment for growth. As used in this subsection, "growth"
34 means an amount equal to the average annual rate of growth in
35 Florida personal income over the most recent twenty quarters
36 times the state revenues allowed under this subsection for the
37 prior fiscal year. For the 1995-1996 fiscal year, the state
38 revenues allowed under this subsection for the prior fiscal year
39 shall equal the state revenues collected for the 1994-1995
40 fiscal year. Florida personal income shall be determined by the
41 legislature, from information available from the United States
42 Department of Commerce or its successor on the first day of
43 February prior to the beginning of the fiscal year. State

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44 revenues collected for any fiscal year in excess of this
45 limitation shall be transferred to the budget stabilization fund
46 until the fund reaches the maximum balance specified in Section
47 19(g) of Article III, and thereafter shall be refunded to
48 taxpayers as provided by general law. State revenues allowed
49 under this subsection for any fiscal year may be increased by a
50 two-thirds vote of the membership of each house of the
51 legislature in a separate bill that contains no other subject
52 and that sets forth the dollar amount by which the state
53 revenues allowed will be increased. The vote may not be taken
54 less than seventy-two hours after the third reading of the bill.
55 For purposes of this subsection, "state revenues" means taxes,
56 fees, licenses, and charges for services imposed by the
57 legislature on individuals, businesses, or agencies outside
58 state government. However, "state revenues" does not include:
59 revenues that are necessary to meet the requirements set forth
60 in documents authorizing the issuance of bonds by the state;
61 revenues that are used to provide matching funds for the federal
62 Medicaid program with the exception of the revenues used to
63 support the Public Medical Assistance Trust Fund or its
64 successor program and with the exception of state matching funds
65 used to fund elective expansions made after July 1, 1994;
66 proceeds from the state lottery returned as prizes; receipts of
67 the Florida Hurricane Catastrophe Fund; balances carried forward
68 from prior fiscal years; taxes, licenses, fees, and charges for
69 services imposed by local, regional, or school district
70 governing bodies; or revenue from taxes, licenses, fees, and
71 charges for services required to be imposed by any amendment or
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72 revision to this constitution after July 1, 1994. An adjustment
73 to the revenue limitation shall be made by general law to
74 reflect the fiscal impact of transfers of responsibility for the
75 funding of governmental functions between the state and other
76 levels of government. The legislature shall, by general law,
77 prescribe procedures necessary to administer this subsection.

78 (f) The rate of taxation imposed by provisions of general
79 law existing on the effective date of this amendment imposing
80 state taxes upon sales, use, and other transactions involving
81 tangible personal property shall be increased by one percent.
82 All revenues from the additional one percent rate of tax shall
83 be applied to reduce any required local effort for school
84 districts imposed by general law.

85 SECTION 3. Taxes; exemptions.--

86 (a) All property owned by a municipality and used
87 exclusively by it for municipal or public purposes shall be
88 exempt from taxation. A municipality, owning property outside
89 the municipality, may be required by general law to make payment
90 to the taxing unit in which the property is located. Such
91 portions of property as are used predominantly for educational,
92 literary, scientific, religious or charitable purposes may be
93 exempted by general law from taxation.

94 (b) There shall be exempt from taxation, cumulatively, to
95 every head of a family residing in this state, household goods
96 and personal effects to the value fixed by general law, not less
97 than one thousand dollars, and to every widow or widower or
98 person who is blind or totally and permanently disabled,

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99 | property to the value fixed by general law not less than five
100 | hundred dollars.

101 | (c) Any county or municipality may, for the purpose of its
102 | respective tax levy and subject to the provisions of this
103 | subsection and general law, grant community and economic
104 | development ad valorem tax exemptions to new businesses and
105 | expansions of existing businesses, as defined by general law.
106 | Such an exemption may be granted only by ordinance of the county
107 | or municipality, and only after the electors of the county or
108 | municipality voting on such question in a referendum authorize
109 | the county or municipality to adopt such ordinances. An
110 | exemption so granted shall apply to improvements to real
111 | property made by or for the use of a new business and
112 | improvements to real property related to the expansion of an
113 | existing business and shall also apply to tangible personal
114 | property of such new business and tangible personal property
115 | related to the expansion of an existing business. The amount or
116 | limits of the amount of such exemption shall be specified by
117 | general law. The period of time for which such exemption may be
118 | granted to a new business or expansion of an existing business
119 | shall be determined by general law. The authority to grant such
120 | exemption shall expire ten years from the date of approval by
121 | the electors of the county or municipality, and may be renewable
122 | by referendum as provided by general law.

123 | (d) By general law and subject to conditions specified
124 | therein, there may be granted an ad valorem tax exemption to a
125 | renewable energy source device and to real property on which
126 | such device is installed and operated, to the value fixed by

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127 | general law not to exceed the original cost of the device, and
128 | for the period of time fixed by general law not to exceed ten
129 | years.

130 | (e) Any county or municipality may, for the purpose of its
131 | respective tax levy and subject to the provisions of this
132 | subsection and general law, grant historic preservation ad
133 | valorem tax exemptions to owners of historic properties. This
134 | exemption may be granted only by ordinance of the county or
135 | municipality. The amount or limits of the amount of this
136 | exemption and the requirements for eligible properties must be
137 | specified by general law. The period of time for which this
138 | exemption may be granted to a property owner shall be determined
139 | by general law.

140 | (f) By general law and subject to conditions specified
141 | therein, twenty-five thousand dollars of the assessed value of
142 | property subject to tangible personal property tax shall be
143 | exempt from ad valorem taxation.

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

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

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

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

160 (1) Assessments subject to this provision shall be changed
161 annually on January 1st of each year; but those changes in
162 assessments shall not exceed the lower of the following:

163 a. Three percent (3%) of the assessment for the prior
164 year.

165 b. The percent change in the Consumer Price Index for all
166 urban consumers, U.S. City Average, all items 1967=100, or
167 successor reports for the preceding calendar year as initially
168 reported by the United States Department of Labor, Bureau of
169 Labor Statistics.

170 (2) No assessment shall exceed just value.

171 (3) After any change of ownership, as provided by general
172 law, homestead property shall be assessed at just value as of
173 January 1 of the following year, unless the provisions of
174 paragraph (8) apply. Thereafter, the homestead shall be assessed
175 as provided herein.

176 (4) New homestead property shall be assessed at just value
177 as of January 1st of the year following the establishment of the
178 homestead, unless the provisions of paragraph (8) apply. That
179 assessment shall only change as provided herein.

180 (5) Changes, additions, reductions, or improvements to
181 homestead property shall be assessed as provided for by general
182 law; provided, however, after the adjustment for any change,
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183 addition, reduction, or improvement, the property shall be
184 assessed as provided herein.

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

187 (7) The provisions of this amendment are severable. If any
188 of the provisions of this amendment shall be held
189 unconstitutional by any court of competent jurisdiction, the
190 decision of such court shall not affect or impair any remaining
191 provisions of this amendment.

192 (8)a. For all levies other than school district levies, a
193 person who establishes a new homestead as of January 1, 2009, or
194 January 1 of any subsequent year and who has received a
195 homestead exemption pursuant to Section 6 of this Article as of
196 January 1 of either of the two years immediately preceding the
197 establishment of the new homestead is entitled to have the new
198 homestead assessed at less than just value. A person who
199 establishes a new homestead as of January 1, 2008, is entitled
200 to have the new homestead assessed at less than just value only
201 if that person received a homestead exemption on January 1,
202 2007. The assessed value of the newly established homestead
203 shall be determined as follows:

204 1. If the just value of the new homestead is greater than
205 or equal to the just value of the prior homestead of the person
206 establishing the new homestead as of January 1 of the year in
207 which the prior homestead was abandoned, the assessed value of
208 the new homestead shall be the just value of the new homestead
209 minus an amount equal to the lesser of \$1 million or the
210 difference between the just value and the assessed value of the

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211 prior homestead as of January 1 of the year in which the prior
212 homestead was abandoned. Thereafter, the homestead shall be
213 assessed as provided herein.

214 2. If the just value of the new homestead is less than the
215 just value of the prior homestead of the person establishing the
216 new homestead as of January 1 of the year in which the prior
217 homestead was abandoned, the assessed value of the new homestead
218 shall be equal to the just value of the new homestead divided by
219 the just value of the prior homestead and multiplied by the
220 assessed value of the prior homestead. However, if the
221 difference between the just value of the new homestead and the
222 assessed value of the new homestead calculated pursuant to this
223 sub-subparagraph is greater than \$1 million, the assessed value
224 of the new homestead shall be increased so that the difference
225 between the just value and the assessed value equals \$1 million.
226 Thereafter, the homestead shall be assessed as provided herein.

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

230 (d) The legislature may, by general law, for assessment
231 purposes and subject to the provisions of this subsection, allow
232 counties and municipalities to authorize by ordinance that
233 historic property may be assessed solely on the basis of
234 character or use. Such character or use assessment shall apply
235 only to the jurisdiction adopting the ordinance. The
236 requirements for eligible properties must be specified by
237 general law.

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238 (e) A county may, in the manner prescribed by general law,
239 provide for a reduction in the assessed value of homestead
240 property to the extent of any increase in the assessed value of
241 that property which results from the construction or
242 reconstruction of the property for the purpose of providing
243 living quarters for one or more natural or adoptive grandparents
244 or parents of the owner of the property or of the owner's spouse
245 if at least one of the grandparents or parents for whom the
246 living quarters are provided is 62 years of age or older. Such a
247 reduction may not exceed the lesser of the following:

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

250 (2) Twenty percent of the total assessed value of the
251 property as improved.

252 (f) As defined by general law, real property that is used
253 to provide affordable housing and is subject to rent
254 restrictions imposed by a governmental agency may be assessed as
255 provided by general law, subject to conditions or limitations
256 specified therein. This subsection shall apply to all levies
257 other than school district levies.

258 (g) As defined by general law, land that is used
259 exclusively for commercial fishing purposes or that is open to
260 the public and used predominantly for commercial water-dependent
261 activities or for public access to waters that are navigable may
262 be assessed as provided by general law, subject to conditions or
263 limitations specified therein. For purposes of this paragraph,
264 the term "water-dependent activity" means any activity that can
265 be conducted only on, in, over, or adjacent to waters that are

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266 | navigable and that requires direct access to water and involves
267 | the use of water as an integral part of such activity. This
268 | subsection shall apply to all levies other than school district
269 | levies.

270 | SECTION 6. Homestead exemptions.--

271 | (a) Every person who has the legal or equitable title to
272 | real estate and maintains thereon the permanent residence of the
273 | owner, or another legally or naturally dependent upon the owner,
274 | shall be exempt from taxation thereon, except assessments for
275 | special benefits, up to the assessed valuation of twenty-five
276 | ~~five~~ thousand dollars and, for all levies other than school
277 | district levies, on the assessed valuation greater than fifty
278 | thousand dollars and up to seventy-five thousand dollars, upon
279 | establishment of right thereto in the manner prescribed by law.
280 | The real estate may be held by legal or equitable title, by the
281 | entirety, jointly, in common, as a condominium, or indirectly
282 | by stock ownership or membership representing the owner's or
283 | member's proprietary interest in a corporation owning a fee or a
284 | leasehold initially in excess of ninety-eight years. The
285 | exemption shall not apply with respect to any assessment roll
286 | until such roll is first determined to be in compliance with the
287 | provisions of Section 4 of this Article by a state agency
288 | designated by general law. This exemption is repealed on the
289 | effective date of any amendment to Section 4 of this Article
290 | that provides for the assessment of homestead property at less
291 | than just value.

292 | (b) Not more than one exemption shall be allowed any
293 | individual or family unit or with respect to any residential

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294 unit. No exemption shall exceed the value of the real estate
295 assessable to the owner or, in case of ownership through stock
296 or membership in a corporation, the value of the proportion
297 which the interest in the corporation bears to the assessed
298 value of the property.

299 (c) As provided by general law and subject to conditions
300 specified therein, each person who establishes the right to
301 receive the homestead exemption provided in subsection (a)
302 within one year after purchasing the homestead property and who
303 had not previously owned property receiving the homestead
304 exemption provided in subsection (a) is entitled to an
305 additional homestead exemption in an amount equal to twenty-five
306 percent of the homestead property's just value on January 1 of
307 the year the homestead exemption is established, not to exceed
308 twenty-five percent of the median just value of homesteads in
309 the county in which the homestead is located in the year prior
310 to establishing the new homestead. This exemption is not
311 available if any owner of the property has previously owned
312 property that received the homestead exemption provided in
313 subsection (a). The additional homestead exemption shall be
314 reduced each year by the difference between the homestead's just
315 value and assessed value as determined under subsection (c) of
316 Section 4 of this Article until the value of the exemption is
317 reduced to zero. The exemption provided under this subsection
318 shall apply to all levies other than school district levies.

319 ~~(c) By general law and subject to conditions specified~~
320 ~~therein, the exemption shall be increased to a total of twenty-~~
321 ~~five thousand dollars of the assessed value of the real estate~~

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322 ~~for each school district levy. By general law and subject to~~
323 ~~conditions specified therein, the exemption for all other levies~~
324 ~~may be increased up to an amount not exceeding ten thousand~~
325 ~~dollars of the assessed value of the real estate if the owner~~
326 ~~has attained age sixty five or is totally and permanently~~
327 ~~disabled and if the owner is not entitled to the exemption~~
328 ~~provided in subsection (d).~~

329 ~~(d) By general law and subject to conditions specified~~
330 ~~therein, the exemption shall be increased to a total of the~~
331 ~~following amounts of assessed value of real estate for each levy~~
332 ~~other than those of school districts: fifteen thousand dollars~~
333 ~~with respect to 1980 assessments; twenty thousand dollars with~~
334 ~~respect to 1981 assessments; twenty five thousand dollars with~~
335 ~~respect to assessments for 1982 and each year thereafter.~~
336 ~~However, such increase shall not apply with respect to any~~
337 ~~assessment roll until such roll is first determined to be in~~
338 ~~compliance with the provisions of section 4 by a state agency~~
339 ~~designated by general law. This subsection shall stand repealed~~
340 ~~on the effective date of any amendment to section 4 which~~
341 ~~provides for the assessment of homestead property at a specified~~
342 ~~percentage of its just value.~~

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

348 ~~(e)(f)~~ The legislature may, by general law, allow counties
349 or municipalities, for the purpose of their respective tax

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350 levies and subject to the provisions of general law, to grant an
351 additional homestead tax exemption not exceeding fifty thousand
352 dollars to any person who has the legal or equitable title to
353 real estate and maintains thereon the permanent residence of the
354 owner and who has attained age sixty-five and whose household
355 income, as defined by general law, does not exceed twenty
356 thousand dollars. The general law must allow counties and
357 municipalities to grant this additional exemption, within the
358 limits prescribed in this subsection, by ordinance adopted in
359 the manner prescribed by general law, and must provide for the
360 periodic adjustment of the income limitation prescribed in this
361 subsection for changes in the cost of living.

362 (f)~~(g)~~ Each veteran who is age 65 or older who is
363 partially or totally permanently disabled shall receive a
364 discount from the amount of the ad valorem tax otherwise owed on
365 homestead property the veteran owns and resides in if the
366 disability was combat related, the veteran was a resident of
367 this state at the time of entering the military service of the
368 United States, and the veteran was honorably discharged upon
369 separation from military service. The discount shall be in a
370 percentage equal to the percentage of the veteran's permanent,
371 service-connected disability as determined by the United States
372 Department of Veterans Affairs. To qualify for the discount
373 granted by this subsection, an applicant must submit to the
374 county property appraiser, by March 1, proof of residency at the
375 time of entering military service, an official letter from the
376 United States Department of Veterans Affairs stating the
377 percentage of the veteran's service-connected disability and

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378 such evidence that reasonably identifies the disability as
379 combat related, and a copy of the veteran's honorable discharge.
380 If the property appraiser denies the request for a discount, the
381 appraiser must notify the applicant in writing of the reasons
382 for the denial, and the veteran may reapply. The Legislature
383 may, by general law, waive the annual application requirement in
384 subsequent years. This subsection shall take effect December 7,
385 2006, is self-executing, and does not require implementing
386 legislation.

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

395 SECTION 9. Local taxes.--

396 (a) Counties, school districts, and municipalities shall,
397 and special districts may, be authorized by law to levy ad
398 valorem taxes and may be authorized by general law to levy other
399 taxes, for their respective purposes, except ad valorem taxes on
400 intangible personal property and taxes prohibited by this
401 constitution.

402 (b) Ad valorem taxes, exclusive of taxes levied for the
403 payment of bonds and taxes levied for periods not longer than
404 two years when authorized by vote of the electors who are the
405 owners of freeholds therein not wholly exempt from taxation,
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406 shall not be levied in excess of the following millages upon the
407 assessed value of real estate and tangible personal property:
408 for all county purposes, ten mills; for all municipal purposes,
409 ten mills; for all school purposes, ten mills; for water
410 management purposes for the northwest portion of the state lying
411 west of the line between ranges two and three east, 0.05 mill;
412 for water management purposes for the remaining portions of the
413 state, 1.0 mill; and for all other special districts a millage
414 authorized by law approved by vote of the electors who are
415 owners of freeholds therein not wholly exempt from taxation. A
416 county furnishing municipal services may, to the extent
417 authorized by law, levy additional taxes within the limits fixed
418 for municipal purposes.

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

422 ARTICLE VIII

423 LOCAL GOVERNMENT

424 SECTION 1. Counties.--

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

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

431 (c) GOVERNMENT. Pursuant to general or special law, a
432 county government may be established by charter which shall be

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433 adopted, amended or repealed only upon vote of the electors of
434 the county in a special election called for that purpose.

435 (d) COUNTY OFFICERS. There shall be elected by the
436 electors of each county, for terms of four years, a sheriff, a
437 tax collector, a property appraiser, a supervisor of elections,
438 and a clerk of the circuit court; except, when provided by
439 county charter or special law approved by vote of the electors
440 of the county, any county officer other than a property
441 appraiser may be chosen in another manner therein specified, or
442 any county office other than the office of property appraiser
443 may be abolished when all the duties of the office prescribed by
444 general law are transferred to another office. When not
445 otherwise provided by county charter or special law approved by
446 vote of the electors, the clerk of the circuit court shall be ex
447 officio clerk of the board of county commissioners, auditor,
448 recorder and custodian of all county funds.

449 (e) COMMISSIONERS. Except when otherwise provided by
450 county charter, the governing body of each county shall be a
451 board of county commissioners composed of five or seven members
452 serving staggered terms of four years. After each decennial
453 census the board of county commissioners shall divide the county
454 into districts of contiguous territory as nearly equal in
455 population as practicable. One commissioner residing in each
456 district shall be elected as provided by law.

457 (f) NON-CHARTER GOVERNMENT. Counties not operating under
458 county charters shall have such power of self-government as is
459 provided by general or special law. The board of county
460 commissioners of a county not operating under a charter may

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461 enact, in a manner prescribed by general law, county ordinances
462 not inconsistent with general or special law, but an ordinance
463 in conflict with a municipal ordinance shall not be effective
464 within the municipality to the extent of such conflict.

465 (g) CHARTER GOVERNMENT. Counties operating under county
466 charters shall have all powers of local self-government not
467 inconsistent with general law, or with special law approved by
468 vote of the electors. The governing body of a county operating
469 under a charter may enact county ordinances not inconsistent
470 with general law. The charter shall provide which shall prevail
471 in the event of conflict between county and municipal
472 ordinances.

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

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

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

482 (k) COUNTY SEAT. In every county there shall be a county
483 seat at which shall be located the principal offices and
484 permanent records of all county officers. The county seat may
485 not be moved except as provided by general law. Branch offices
486 for the conduct of county business may be established elsewhere
487 in the county by resolution of the governing body of the county
488 in the manner prescribed by law. No instrument shall be deemed

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489 recorded until filed at the county seat, or a branch office
490 designated by the governing body of the county for the recording
491 of instruments, according to law.

492 ARTICLE XII

493 SCHEDULE

494 SECTION 27. Additional one percent state sales tax;
495 application of revenues to required local effort for school
496 districts.--Within six months after the adoption of the
497 amendment to Section 1 of Article VII of this constitution, the
498 legislature shall provide by general law for an increase of one
499 percent in the rate of taxation in the state tax imposed upon
500 sales, use, and other transactions relating to tangible personal
501 property. The legislature shall appropriate all revenues
502 generated from such increased rate to any required local effort
503 applicable to school districts pursuant to general law.

504 SECTION 28. Elected property appraisers; application.--The
505 requirement in Section 1(d) of Article VIII for a property
506 appraiser to be elected by the electors of the county shall
507 apply in each county, including each charter county, regardless
508 of whether the charter was adopted pursuant to Section 1(g) of
509 Article VIII or pursuant to Section 9, Section 10, Section 11,
510 or Section 24 of Article VIII of the Constitution of 1885, as
511 amended and incorporated by reference in Section 6(e) of Article
512 VIII. Any county that does not have an elected property
513 appraiser on the effective date of the amendment to Section 1 of
514 Article VIII of this constitution shall provide for electing a
515 property appraiser at the next general election as provided by
516 general law.

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517 SECTION 29. Property tax exemptions and ad valorem tax
518 limitations.--The amendments to Sections 1, 3, 4, 6, and 9 of
519 Article VII, providing for a 1 percent increase in the states
520 sales and use tax and dedicating revenues from the increase to
521 reducing any required local effort, providing a \$25,000
522 exemption from ad valorem taxation for tangible personal
523 property, providing an additional \$25,000 homestead exemption,
524 authorizing the transfer of the accrued benefit from the
525 limitation on the assessment of homestead property, providing an
526 additional homestead exemption for first-time homestead property
527 owners, providing a complete homestead exemption for low-income
528 seniors, providing for assessing rent-restricted affordable
529 housing and commercial and public-access waterfront property
530 pursuant to general law, and requiring the legislature to limit
531 the authority of counties, municipalities, and special districts
532 to increase ad valorem taxes; the amendment to Section 1 of
533 Article VIII, requiring property appraisers to be elected; the
534 creation of Section 27 of this Article, requiring the
535 Legislature to increase the state sales and use tax by 1 percent
536 and appropriate revenues from the increase to any required local
537 effort applicable to school districts; the creation of Section
538 28 of this Article, providing for election of county property
539 appraisers; and this section, if submitted to the electors of
540 this state for approval or rejection at a special election
541 authorized by law to be held on January 29, 2008, shall take
542 effect upon approval by the electors and shall operate
543 retroactively to January 1, 2008, or, if submitted to the
544 electors of this state for approval or rejection at the next

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545 | general election, shall take effect January 1 of the year
546 | following such general election.

547 |
548 | == B A L L O T S T A T E M E N T A M E N D M E N T ==

549 | Remove line(s) 488-562, and insert:

550 | ARTICLE VII, SECTIONS 1, 3, 4, 6, AND 9

551 | ARTICLE VIII, SECTION 1

552 | ARTICLE XII, SECTIONS 27 AND 28

553 | SALES AND USE TAX; PROPERTY TAX EXEMPTIONS; AD VALOREM TAX
554 | INCREASES LIMITATIONS; ELECTED PROPERTY APPRAISERS.--This
555 | revision proposes changes to the State Constitution relating to
556 | the state sales and use tax, ad valorem taxation, and elected
557 | property appraisers. With respect to the state sales and use
558 | tax, this revision 1) requires an increase in the tax and
559 | applies the additional revenues to the required local effort for
560 | school districts. With respect to homestead property, this
561 | revision 2) adds an additional homestead exemption for most
562 | homestead owners, 3) exempts certain low-income seniors from ad
563 | valorem tax on their homesteads, 4) provides an additional
564 | homestead exemption that diminishes over time for first-time
565 | Florida homebuyers, and 5) provides for the transfer of
566 | accumulated Save Our Homes benefits. With respect to non-
567 | homestead property, this revision allows the Legislature to
568 | limit ad valorem assessments on 6) affordable housing and 7) on
569 | working waterfronts under specific circumstances, 8) provides a
570 | \$25,000 exemption for tangible personal property, and 9) limits
571 | annual increases in assessments of nonhomestead real property.
572 | Further, this revision 10) requires the Legislature to limit the

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573 authority of local governments other than school districts to
574 increase property taxes, and 11) requires all county property
575 appraisers to be elected.

576 In more detail, this revision:

577 1. Requires the Legislature to increase the state sales
578 and use tax by 1 percent and requires the Legislature to
579 appropriate revenues resulting from the increase to reducing the
580 required local effort for school districts.

581 2. Increases the homestead exemption by providing an
582 additional \$25,000 homestead exemption for the portion of the
583 assessed value above \$50,000 up to \$75,000. This exemption does
584 not apply to school taxes.

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

590 4. Provides an increased exemption for first-time Florida
591 homebuyers beginning in 2008. First-time homebuyers in Florida
592 who qualify for homestead exemption will be eligible for an
593 additional exemption equal to 25 percent of the assessed value
594 of their new home, not to exceed 25 percent of the county median
595 homestead just value for the prior year. The amount of the
596 exemption will decrease each year by the amount of the home's
597 Save Our Homes benefit. When the amount of the home's Save Our
598 Homes benefit meets or exceeds this exemption, the exemption is
599 lost. This exemption also is available to 2007 first-time

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600 homebuyers who qualify for homestead exemption January 1, 2008.

601 This exemption does not apply to school taxes.

602 5. Provides for the transfer of accumulated Save Our Homes
603 benefits. Homestead property owners will be able to transfer
604 their Save Our Homes benefit to a new homestead within two years
605 of relinquishing their previous homestead exemption; except, if
606 the new homestead is established on January 1, 2008, the
607 previous homestead must have been relinquished in 2007. If the
608 new homestead has a higher just value than the old one, the
609 entire benefit can be transferred; if the new homestead has a
610 lower just value, the amount of benefit transferred will be
611 reduced in proportion of the just value of the new homestead to
612 the just value of the old homestead. The transferred benefit may
613 not exceed \$1 million. This provision does not apply to school
614 taxes.

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

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

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

625 9. Authorizes an exemption from ad valorem taxes of
626 \$25,000 of assessed value of tangible personal property. This
627 provision applies to all tax levies.

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628 10. Requires the Legislature to limit the authority of
629 counties, municipalities, and special districts to increase ad
630 valorem taxes.

631 11. Requires each county to have an elected property
632

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

634 Remove line(s) 2-19, and insert:

635 A joint resolution proposing amendments to Sections 1, 3, 4, 6,
636 and 9 of Article VII and Section 1 of Article VIII and the
637 creation of Sections 27, 28, and 29 of Article XII of the State
638 Constitution, to provide for increasing the state sales and use
639 tax rate and applying revenues from the increase to reducing
640 required local effort for school districts, to require an
641 exemption from ad valorem taxation for tangible personal
642 property, to provide for the transfer of the accrued benefit
643 from the limitation on the assessed value of homestead property,
644 to provide for assessing rent-restricted affordable housing and
645 commercial and public-access waterfront property by general law,
646 to increase the homestead exemption, to create an additional
647 homestead exemption for first-time homestead property owners, to
648 provide a complete homestead exemption for low-income seniors,
649 to require the Legislature to limit county, municipality, and
650 special district authority to increase ad valorem taxes, to
651 require each county to have an elected property appraiser, to
652 require the Legislature to increase the sales and use tax rate
653 by 1 percent and appropriate revenues resulting from the
654 increase to any required local effort for school districts, and
655 to provide an effective date if such

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