

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Simmons offered the following:

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Amendment (with ballot statement and title amendments)

Remove line(s) 140-484 and insert:

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

117567
10/17/2007 7:11:31 PM

Amendment No.

17 1. If the just value of the new homestead is greater than
18 or equal to the just value of the prior homestead of the person
19 establishing the new homestead as of January 1 of the year in
20 which the prior homestead was abandoned, the assessed value of
21 the new homestead shall be the lesser of:

22 (A) The just value of the new homestead minus an amount
23 equal to the difference between the just value and the assessed
24 value of the prior homestead as of January 1 of the year in
25 which the prior homestead was abandoned, not to exceed \$1
26 million; or

27 (B) Sixty percent (60%) of the just value of the new
28 homestead up to \$1 million and one hundred percent (100%) of
29 that portion of just value exceeding \$1 million.

30
31 Thereafter, the homestead shall be assessed as provided herein.

32 2. If the just value of the new homestead is less than the
33 just value of the prior homestead of the person establishing the
34 new homestead as of January 1 of the year in which the prior
35 homestead was abandoned, the assessed value of the new homestead
36 shall be equal to the lesser of:

37 (A) The just value of the new homestead divided by the
38 just value of the prior homestead and multiplied by the assessed
39 value of the prior homestead; or

40 (B) Sixty percent (60%) of the just value of the new
41 homestead up to \$1 million and one hundred percent (100%) of
42 that portion of the just value exceeding \$1 million.

43
117567

10/17/2007 7:11:31 PM

Amendment No.

44 However, if the difference between the just value of the new
45 homestead and the assessed value of the new homestead calculated
46 pursuant to this sub-subparagraph is greater than \$1 million,
47 the assessed value of the new homestead shall be increased so
48 that the difference between the just value and the assessed
49 value equals \$1 million. Thereafter, the homestead shall be
50 assessed as provided herein.

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

54 (9) By general law, the legislature may decrease the
55 percentages specified in sub-sub-subparagraphs (8)a.1.(B) and
56 2.(B).

57 (d) The legislature may, by general law, for assessment
58 purposes and subject to the provisions of this subsection, allow
59 counties and municipalities to authorize by ordinance that
60 historic property may be assessed solely on the basis of
61 character or use. Such character or use assessment shall apply
62 only to the jurisdiction adopting the ordinance. The
63 requirements for eligible properties must be specified by
64 general law.

65 (e) A county may, in the manner prescribed by general law,
66 provide for a reduction in the assessed value of homestead
67 property to the extent of any increase in the assessed value of
68 that property which results from the construction or
69 reconstruction of the property for the purpose of providing
70 living quarters for one or more natural or adoptive grandparents
71 or parents of the owner of the property or of the owner's spouse

117567

10/17/2007 7:11:31 PM

Amendment No.

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

75 | (1) The increase in assessed value resulting from
76 | construction or reconstruction of the property.

77 | (2) Twenty percent of the total assessed value of the
78 | property as improved.

79 | (f) As defined by general law, real property that is used
80 | to provide affordable housing and is subject to rent
81 | restrictions imposed by a governmental agency may be assessed as
82 | provided by general law, subject to conditions or limitations
83 | specified therein. This subsection shall apply to all levies
84 | other than school district levies.

85 | (g) As defined by general law, land that is used
86 | exclusively for commercial fishing purposes or that is open to
87 | the public and used predominantly for commercial water-dependent
88 | activities or for public access to waters that are navigable may
89 | be assessed as provided by general law, subject to conditions or
90 | limitations specified therein. For purposes of this paragraph,
91 | the term "water-dependent activity" means any activity that can
92 | be conducted only on, in, over, or adjacent to waters that are
93 | navigable and that requires direct access to water and involves
94 | the use of water as an integral part of such activity. This
95 | subsection shall apply to all levies other than school district
96 | levies.

97 | (h) Increases in assessments each year for all property
98 | other than property entitled to the assessment increase
99 | limitations provided in this section shall not exceed the

117567

10/17/2007 7:11:31 PM

Amendment No.

100 limitations specified in paragraph (1) of subsection (c) of this
101 section.

102 SECTION 6. Homestead exemptions.--

103 (a) Every person who has the legal or equitable title to
104 real estate and maintains thereon the permanent residence of the
105 owner, or another legally or naturally dependent upon the owner,
106 shall be exempt from taxation thereon, except assessments for
107 special benefits, up to the assessed valuation of twenty-five
108 five thousand dollars and on forty percent (40%) of the just
109 valuation of such property greater than twenty-five thousand
110 dollars up to five hundred thousand dollars of just valuation,
111 upon establishment of right thereto in the manner prescribed by
112 law. The real estate may be held by legal or equitable title,
113 by the entirety, jointly, in common, as a condominium, or
114 indirectly by stock ownership or membership representing the
115 owner's or member's proprietary interest in a corporation owning
116 a fee or a leasehold initially in excess of ninety-eight years.
117 The exemption shall not apply with respect to any assessment
118 roll until such roll is first determined to be in compliance
119 with the provisions of Section 4 of this Article by a state
120 agency designated by general law. This exemption is repealed on
121 the effective date of any amendment to Section 4 of this Article
122 that provides for the assessment of homestead property at less
123 than just value.

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

117567

10/17/2007 7:11:31 PM

Amendment No.

128 or membership in a corporation, the value of the proportion
129 which the interest in the corporation bears to the assessed
130 value of the property.

131 ~~(c) By general law and subject to conditions specified~~
132 ~~therein, the exemption shall be increased to a total of twenty-~~
133 ~~five thousand dollars of the assessed value of the real estate~~
134 ~~for each school district levy. By general law and subject to~~
135 ~~conditions specified therein, the exemption for all other levies~~
136 ~~may be increased up to an amount not exceeding ten thousand~~
137 ~~dollars of the assessed value of the real estate if the owner~~
138 ~~has attained age sixty five or is totally and permanently~~
139 ~~disabled and if the owner is not entitled to the exemption~~
140 ~~provided in subsection (d).~~

141 ~~(d) By general law and subject to conditions specified~~
142 ~~therein, the exemption shall be increased to a total of the~~
143 ~~following amounts of assessed value of real estate for each levy~~
144 ~~other than those of school districts: fifteen thousand dollars~~
145 ~~with respect to 1980 assessments; twenty thousand dollars with~~
146 ~~respect to 1981 assessments; twenty five thousand dollars with~~
147 ~~respect to assessments for 1982 and each year thereafter.~~
148 ~~However, such increase shall not apply with respect to any~~
149 ~~assessment roll until such roll is first determined to be in~~
150 ~~compliance with the provisions of section 4 by a state agency~~
151 ~~designated by general law. This subsection shall stand repealed~~
152 ~~on the effective date of any amendment to section 4 which~~
153 ~~provides for the assessment of homestead property at a specified~~
154 ~~percentage of its just value.~~

117567

10/17/2007 7:11:31 PM

Amendment No.

155 ~~(c)(e)~~ By general law and subject to conditions specified
156 therein, the Legislature may provide to renters, who are
157 permanent residents, ad valorem tax relief on all ad valorem tax
158 levies. Such ad valorem tax relief shall be in the form and
159 amount established by general law.

160 ~~(d)(f)~~ The legislature may, by general law, allow counties
161 or municipalities, for the purpose of their respective tax
162 levies and subject to the provisions of general law, to grant an
163 additional homestead tax exemption not exceeding fifty thousand
164 dollars to any person who has the legal or equitable title to
165 real estate and maintains thereon the permanent residence of the
166 owner and who has attained age sixty-five and whose household
167 income, as defined by general law, does not exceed twenty
168 thousand dollars. The general law must allow counties and
169 municipalities to grant this additional exemption, within the
170 limits prescribed in this subsection, by ordinance adopted in
171 the manner prescribed by general law, and must provide for the
172 periodic adjustment of the income limitation prescribed in this
173 subsection for changes in the cost of living.

174 ~~(e)(g)~~ Each veteran who is age 65 or older who is
175 partially or totally permanently disabled shall receive a
176 discount from the amount of the ad valorem tax otherwise owed on
177 homestead property the veteran owns and resides in if the
178 disability was combat related, the veteran was a resident of
179 this state at the time of entering the military service of the
180 United States, and the veteran was honorably discharged upon
181 separation from military service. The discount shall be in a
182 percentage equal to the percentage of the veteran's permanent,
117567

10/17/2007 7:11:31 PM

Amendment No.

183 service-connected disability as determined by the United States
184 Department of Veterans Affairs. To qualify for the discount
185 granted by this subsection, an applicant must submit to the
186 county property appraiser, by March 1, proof of residency at the
187 time of entering military service, an official letter from the
188 United States Department of Veterans Affairs stating the
189 percentage of the veteran's service-connected disability and
190 such evidence that reasonably identifies the disability as
191 combat related, and a copy of the veteran's honorable discharge.
192 If the property appraiser denies the request for a discount, the
193 appraiser must notify the applicant in writing of the reasons
194 for the denial, and the veteran may reapply. The Legislature
195 may, by general law, waive the annual application requirement in
196 subsequent years. This subsection shall take effect December 7,
197 2006, is self-executing, and does not require implementing
198 legislation.

199 (f) Real property owned and used as a homestead by a
200 person who has attained age sixty-five and whose household
201 income, as defined by general law, does not exceed \$23,604 is
202 exempt from ad valorem taxation. The legislature shall provide
203 for an annual adjustment of the income limitation prescribed in
204 this subsection for changes in the cost of living and may
205 provide additional financial eligibility requirements or other
206 eligibility requirements.

207 SECTION 9. Local taxes.--

208 (a) Counties, school districts, and municipalities shall,
209 and special districts may, be authorized by law to levy ad
210 valorem taxes and may be authorized by general law to levy other

117567
10/17/2007 7:11:31 PM

Amendment No.

211 taxes, for their respective purposes, except ad valorem taxes on
212 intangible personal property and taxes prohibited by this
213 constitution.

214 (b) Ad valorem taxes, exclusive of taxes levied for the
215 payment of bonds and taxes levied for periods not longer than
216 two years when authorized by vote of the electors who are the
217 owners of freeholds therein not wholly exempt from taxation,
218 shall not be levied in excess of the following millages upon the
219 assessed value of real estate and tangible personal property:
220 for all county purposes, ten mills; for all municipal purposes,
221 ten mills; for all school purposes, ten mills; for water
222 management purposes for the northwest portion of the state lying
223 west of the line between ranges two and three east, 0.05 mill;
224 for water management purposes for the remaining portions of the
225 state, 1.0 mill; and for all other special districts a millage
226 authorized by law approved by vote of the electors who are
227 owners of freeholds therein not wholly exempt from taxation. A
228 county furnishing municipal services may, to the extent
229 authorized by law, levy additional taxes within the limits fixed
230 for municipal purposes.

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

234 ARTICLE VIII

235 LOCAL GOVERNMENT

236 SECTION 1. Counties.--

237 (a) POLITICAL SUBDIVISIONS. The state shall be divided by
238 law into political subdivisions called counties. Counties may be

117567

10/17/2007 7:11:31 PM

Amendment No.

239 created, abolished or changed by law, with provision for payment
240 or apportionment of the public debt.

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

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

247 (d) COUNTY OFFICERS. There shall be elected by the
248 electors of each county, for terms of four years, a sheriff, a
249 tax collector, a property appraiser, a supervisor of elections,
250 and a clerk of the circuit court; except, when provided by
251 county charter or special law approved by vote of the electors
252 of the county, any county officer other than a property
253 appraiser may be chosen in another manner therein specified, or
254 any county office other than the office of property appraiser
255 may be abolished when all the duties of the office prescribed by
256 general law are transferred to another office. When not
257 otherwise provided by county charter or special law approved by
258 vote of the electors, the clerk of the circuit court shall be ex
259 officio clerk of the board of county commissioners, auditor,
260 recorder and custodian of all county funds.

261 (e) COMMISSIONERS. Except when otherwise provided by
262 county charter, the governing body of each county shall be a
263 board of county commissioners composed of five or seven members
264 serving staggered terms of four years. After each decennial
265 census the board of county commissioners shall divide the county
266 into districts of contiguous territory as nearly equal in

117567

10/17/2007 7:11:31 PM

Amendment No.

267 population as practicable. One commissioner residing in each
268 district shall be elected as provided by law.

269 (f) NON-CHARTER GOVERNMENT. Counties not operating under
270 county charters shall have such power of self-government as is
271 provided by general or special law. The board of county
272 commissioners of a county not operating under a charter may
273 enact, in a manner prescribed by general law, county ordinances
274 not inconsistent with general or special law, but an ordinance
275 in conflict with a municipal ordinance shall not be effective
276 within the municipality to the extent of such conflict.

277 (g) CHARTER GOVERNMENT. Counties operating under county
278 charters shall have all powers of local self-government not
279 inconsistent with general law, or with special law approved by
280 vote of the electors. The governing body of a county operating
281 under a charter may enact county ordinances not inconsistent
282 with general law. The charter shall provide which shall prevail
283 in the event of conflict between county and municipal
284 ordinances.

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

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

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

117567

10/17/2007 7:11:31 PM

Amendment No.

294 (k) COUNTY SEAT. In every county there shall be a county
295 seat at which shall be located the principal offices and
296 permanent records of all county officers. The county seat may
297 not be moved except as provided by general law. Branch offices
298 for the conduct of county business may be established elsewhere
299 in the county by resolution of the governing body of the county
300 in the manner prescribed by law. No instrument shall be deemed
301 recorded until filed at the county seat, or a branch office
302 designated by the governing body of the county for the recording
303 of instruments, according to law.

304 ARTICLE XII

305 SCHEDULE

306 SECTION 27. Elected property appraisers; application.--The
307 requirement in Section 1(d) of Article VIII for a property
308 appraiser to be elected by the electors of the county shall
309 apply in each county, including each charter county, regardless
310 of whether the charter was adopted pursuant to Section 1(g) of
311 Article VIII or pursuant to Section 9, Section 10, Section 11,
312 or Section 24 of Article VIII of the Constitution of 1885, as
313 amended and incorporated by reference in Section 6(e) of Article
314 VIII. Any county that does not have an elected property
315 appraiser on the effective date of the amendment to Section 1 of
316 Article VIII of this constitution shall provide for electing a
317 property appraiser at the next general election as provided by
318 general law.

319 SECTION 28. Property tax exemptions and ad valorem tax
320 limitations.--The amendments to Sections 3, 4, 6, and 9 of
321 Article VII, providing a \$25,000 exemption from ad valorem

117567

10/17/2007 7:11:31 PM

Amendment No.

322 taxation for tangible personal property, providing an additional
323 homestead exemption equal to forty percent of the just valuation
324 from \$25,000 up to \$500,000, authorizing the transfer of the
325 accrued benefit from the limitation on the assessment of
326 homestead property, providing a complete homestead exemption for
327 low-income seniors, providing for assessing rent-restricted
328 affordable housing and commercial and public-access waterfront
329 property pursuant to general law, limiting annual increases in
330 assessments of nonhomestead real property, and requiring the
331 legislature to limit the authority of counties, municipalities,
332 and special districts to increase ad valorem taxes; the
333 amendment to Section 1 of Article VIII, requiring property
334 appraisers to be elected; and the creation of Section 27 of this
335 Article, providing for election of county property appraisers,
336 and this section, if submitted to the electors of this state for
337 approval or rejection at a special election authorized by law to
338 be held on January 29, 2008, shall take effect upon approval by
339 the electors and shall operate retroactively to January 1, 2008,
340 or, if submitted to the electors of this state for approval or
341 rejection at the next general election, shall take effect
342 January 1 of the year following such general election.

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

346

347 Remove line(s) 495-562 and insert:

348 homestead property, this revision 1) provides an additional
349 homestead exemption to exempt 40 percent of just value from
117567

10/17/2007 7:11:31 PM

Amendment No.

350 \$25,000 up to \$500,000, 2) exempts certain low-income seniors
351 from ad valorem tax on their homesteads, and 3) provides for the
352 transfer of accumulated Save Our Homes benefits and authorizes
353 Legislature to increase amount and percentage of accrued
354 benefit. With respect to non-homestead property, this revision
355 allows the Legislature to limit ad valorem assessments on 4)
356 affordable housing and 5) on working waterfronts under specific
357 circumstances, 6) provides a \$25,000 exemption for tangible
358 personal property, and 7) limits annual increases in assessments
359 of nonhomestead real property. Further, this revision 8)
360 requires the Legislature to limit the authority of local
361 governments other than school districts to increase property
362 taxes, and 9) requires all county property appraisers to be
363 elected.

364 In more detail, this revision:

365 1. Provides for an additional homestead exemption equal to
366 40 percent of the just value of the property from \$25,000 up to
367 \$500,000.

368 2. Exempts certain low-income seniors from ad valorem tax
369 on their homes. Persons 65 or older whose household income is
370 less than \$23,604, adjusted annually for inflation, will be
371 totally exempt from ad valorem taxes, including school taxes, on
372 their homestead property.

373 3. Provides for the transfer of accumulated Save Our Homes
374 benefits. Homestead property owners will be able to transfer
375 their Save Our Homes benefit to a new homestead within two years
376 of relinquishing their previous homestead exemption; except, if
377 the new homestead is established on January 1, 2008, the

117567

10/17/2007 7:11:31 PM

Amendment No.

378 previous homestead must have been relinquished in 2007. If the
379 new homestead has a higher just value than the old one, the
380 benefit transferred shall be the lesser of a) the just value of
381 the new homestead minus an amount equal to the difference
382 between the just value and the assessed value of the prior
383 homestead as of January 1 of the year in which the prior
384 homestead was abandoned, not to exceed \$1 million, or b) 60
385 percent of the just value up to \$1 million in just value, and
386 100 percent of that portion of just value over \$1 million, of
387 the new homestead; if the new homestead has a lower just value,
388 the amount of benefit transferred will be equal to the lesser of
389 c) the just value of the new homestead divided by the just value
390 of the prior homestead and multiplied by the assessed value of
391 the prior homestead, or d) 60 percent of the just value up to \$1
392 million in just value, and 100 percent of that portion of the
393 just value over \$1 million, of the new homestead. The
394 transferred benefit may not exceed \$1 million. Authorizes the
395 Legislature to increase the amount and percentage of the accrued
396 benefit. This provision does not apply to school taxes.

397 4. Provides for assessing certain rent-restricted
398 affordable housing property as provided by general law. This
399 provision will not apply to school taxes.

400 5. Provides for assessing certain waterfront property used
401 for commercial fishing, commercial water-dependent activities,
402 and public access as provided by general law. This provision
403 will not apply to school taxes.

117567

10/17/2007 7:11:31 PM

Amendment No.

404 6. Limits increases in assessments each year for all
405 property other than homestead property to the lower of 3 percent
406 or the percentage change in the Consumer Price Index.

407 7. Authorizes an exemption from ad valorem taxes of
408 \$25,000 of assessed value of tangible personal property. This
409 provision applies to all tax levies.

410 8. Requires the Legislature to limit the authority of
411 counties, municipalities, and special districts to increase ad
412 valorem taxes.

413 9. Requires each county to have an elected property
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416 ===== T I T L E A M E N D M E N T =====

417 Remove line(s) 13 and 14, and insert:
418 exemption, to provide a