

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Simmons offered the following:

2
3 **Substitute Amendment for Amendment (117567 (with ballot**
4 **statement and title amendments)**

5 Remove line(s) 140-484 and insert:

6 (8)a. For all levies other than school district levies, a
7 person who establishes a new homestead as of January 1, 2009, or
8 January 1 of any subsequent year and who has received a
9 homestead exemption pursuant to Section 6 of this Article as of
10 January 1 of either of the two years immediately preceding the
11 establishment of the new homestead is entitled to have the new
12 homestead assessed at less than just value. A person who
13 establishes a new homestead as of January 1, 2008, is entitled
14 to have the new homestead assessed at less than just value only
15 if that person received a homestead exemption on January 1,

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16 2007. The assessed value of the newly established homestead
17 shall be determined as follows:

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

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

28 (B) Seventy-five percent (75%) of the just value of the
29 new homestead up to \$1 million and one hundred percent (100%) of
30 that portion of just value exceeding \$1 million.

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

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

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

41 (B) Seventy-five percent (75%) of the just value of the
42 new homestead up to \$1 million and one hundred percent (100%) of
43 that portion of the just value exceeding \$1 million.

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

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

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

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

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

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

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

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

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

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

98 | (h) Increases in assessments each year for all property
99 | other than property entitled to the assessment increase

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100 limitations provided in this section shall not exceed the
101 limitations specified in paragraph (1) of subsection (c) of this
102 section.

103 SECTION 6. Homestead exemptions.--

104 (a) Every person who has the legal or equitable title to
105 real estate and maintains thereon the permanent residence of the
106 owner, or another legally or naturally dependent upon the owner,
107 shall be exempt from taxation thereon, except assessments for
108 special benefits, up to the assessed valuation of twenty-five
109 five thousand dollars and on twenty-five percent (25%) of the
110 just valuation of such property greater than twenty-five
111 thousand dollars up to five hundred thousand dollars of just
112 valuation, upon establishment of right thereto in the manner
113 prescribed by law. The real estate may be held by legal or
114 equitable title, by the entirety, jointly, in common, as a
115 condominium, or indirectly by stock ownership or membership
116 representing the owner's or member's proprietary interest in a
117 corporation owning a fee or a leasehold initially in excess of
118 ninety-eight years. The exemption shall not apply with respect
119 to any assessment roll until such roll is first determined to be
120 in compliance with the provisions of Section 4 of this Article
121 by a state agency designated by general law. This exemption is
122 repealed on the effective date of any amendment to Section 4 of
123 this Article that provides for the assessment of homestead
124 property at less than just value.

125 (b) Not more than one exemption shall be allowed any
126 individual or family unit or with respect to any residential
127 unit. No exemption shall exceed the value of the real estate
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128 assessable to the owner or, in case of ownership through stock
129 or membership in a corporation, the value of the proportion
130 which the interest in the corporation bears to the assessed
131 value of the property.

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

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

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

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

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

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

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

208 SECTION 9. Local taxes.--

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

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

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

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

235 ARTICLE VIII

236 LOCAL GOVERNMENT

237 SECTION 1. Counties.--

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

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

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

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

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

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

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

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

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

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

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

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

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

305 ARTICLE XII

306 SCHEDULE

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

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

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

344
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=====

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

349 homestead property, this revision 1) provides an additional
350 homestead exemption to exempt 25 percent of just value from
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351 \$25,000 up to \$500,000, 2) exempts certain low-income seniors
352 from ad valorem tax on their homesteads, and 3) provides for the
353 transfer of accumulated Save Our Homes benefits and authorizes
354 Legislature to increase amount and percentage of accrued
355 benefit. With respect to non-homestead property, this revision
356 allows the Legislature to limit ad valorem assessments on 4)
357 affordable housing and 5) on working waterfronts under specific
358 circumstances, 6) provides a \$25,000 exemption for tangible
359 personal property, and 7) limits annual increases in assessments
360 of nonhomestead real property. Further, this revision 8)
361 requires the Legislature to limit the authority of local
362 governments other than school districts to increase property
363 taxes, and 9) requires all county property appraisers to be
364 elected.

365 In more detail, this revision:

366 1. Provides for an additional homestead exemption equal to
367 25 percent of the just value of the property from \$25,000 up to
368 \$500,000.

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

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

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379 previous homestead must have been relinquished in 2007. If the
380 new homestead has a higher just value than the old one, the
381 benefit transferred shall be the lesser of a) the just value of
382 the new homestead minus an amount equal to the difference
383 between the just value and the assessed value of the prior
384 homestead as of January 1 of the year in which the prior
385 homestead was abandoned, not to exceed \$1 million, or b) 75
386 percent of the just value up to \$1 million in just value, and
387 100 percent of that portion of just value over \$1 million, of
388 the new homestead; if the new homestead has a lower just value,
389 the amount of benefit transferred will be equal to the lesser of
390 c) the just value of the new homestead divided by the just value
391 of the prior homestead and multiplied by the assessed value of
392 the prior homestead, or d) 75 percent of the just value up to \$1
393 million in just value, and 100 percent of that portion of the
394 just value over \$1 million, of the new homestead. The
395 transferred benefit may not exceed \$1 million. Authorizes the
396 Legislature to increase the amount and percentage of the accrued
397 benefit. This provision does not apply to school taxes.

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

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

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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

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

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

414 9. Requires each county to have an elected property
415
416

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

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