

Amendment No.

CHAMBER ACTION

Senate

House

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Representative(s) Simmons offered the following:

**Substitute Amendment for Amendment (942089) (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,

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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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44  
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) (1) Every person who has the legal or equitable title  
105 to real estate and maintains thereon the permanent residence of  
106 the owner, or another legally or naturally dependent upon the  
107 owner, shall be exempt from taxation thereon, upon establishment  
108 of right thereto in the manner prescribed by law, except  
109 assessments for special benefits, up to the assessed valuation  
110 of twenty-five ~~five~~ thousand dollars, plus an amount equal to  
111 the greater of:

112 a. Twenty-five percent (25%) of the just valuation of such  
113 property greater than twenty-five thousand dollars up to five  
114 hundred thousand dollars of just valuation; or

115 b. The accumulated benefit provided under subsection (c)  
116 of Section 4, ~~upon establishment of right thereto in the manner~~  
117 prescribed by law.

118 (2) The real estate may be held by legal or equitable  
119 title, by the entireties, jointly, in common, as a condominium,  
120 or indirectly by stock ownership or membership representing the  
121 owner's or member's proprietary interest in a corporation owning  
122 a fee or a leasehold initially in excess of ninety-eight years.  
123 The exemption shall not apply with respect to any assessment  
124 roll until such roll is first determined to be in compliance  
125 with the provisions of Section 4 of this Article by a state  
126 agency designated by general law. This exemption is repealed on  
127 the effective date of any amendment to Section 4 of this Article  
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128 that provides for the assessment of homestead property at less  
129 than just value.

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

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

147 ~~(d) By general law and subject to conditions specified~~  
148 ~~therein, the exemption shall be increased to a total of the~~  
149 ~~following amounts of assessed value of real estate for each levy~~  
150 ~~other than those of school districts: fifteen thousand dollars~~  
151 ~~with respect to 1980 assessments; twenty thousand dollars with~~  
152 ~~respect to 1981 assessments; twenty five thousand dollars with~~  
153 ~~respect to assessments for 1982 and each year thereafter.~~

154 ~~However, such increase shall not apply with respect to any~~  
155 ~~assessment roll until such roll is first determined to be in~~  
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156 ~~compliance with the provisions of section 4 by a state agency~~  
157 ~~designated by general law. This subsection shall stand repealed~~  
158 ~~on the effective date of any amendment to section 4 which~~  
159 ~~provides for the assessment of homestead property at a specified~~  
160 ~~percentage of its just value.~~

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

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

180 (e)~~(g)~~ Each veteran who is age 65 or older who is  
181 partially or totally permanently disabled shall receive a  
182 discount from the amount of the ad valorem tax otherwise owed on  
183 homestead property the veteran owns and resides in if the  
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184 disability was combat related, the veteran was a resident of  
185 this state at the time of entering the military service of the  
186 United States, and the veteran was honorably discharged upon  
187 separation from military service. The discount shall be in a  
188 percentage equal to the percentage of the veteran's permanent,  
189 service-connected disability as determined by the United States  
190 Department of Veterans Affairs. To qualify for the discount  
191 granted by this subsection, an applicant must submit to the  
192 county property appraiser, by March 1, proof of residency at the  
193 time of entering military service, an official letter from the  
194 United States Department of Veterans Affairs stating the  
195 percentage of the veteran's service-connected disability and  
196 such evidence that reasonably identifies the disability as  
197 combat related, and a copy of the veteran's honorable discharge.  
198 If the property appraiser denies the request for a discount, the  
199 appraiser must notify the applicant in writing of the reasons  
200 for the denial, and the veteran may reapply. The Legislature  
201 may, by general law, waive the annual application requirement in  
202 subsequent years. This subsection shall take effect December 7,  
203 2006, is self-executing, and does not require implementing  
204 legislation.

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

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211 provide additional financial eligibility requirements or other  
212 eligibility requirements.

213 SECTION 9. Local taxes.--

214 (a) Counties, school districts, and municipalities shall,  
215 and special districts may, be authorized by law to levy ad  
216 valorem taxes and may be authorized by general law to levy other  
217 taxes, for their respective purposes, except ad valorem taxes on  
218 intangible personal property and taxes prohibited by this  
219 constitution.

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

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

240 ARTICLE VIII

241 LOCAL GOVERNMENT

242 SECTION 1. Counties.--

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

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

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

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

267 (e) COMMISSIONERS. Except when otherwise provided by  
268 county charter, the governing body of each county shall be a  
269 board of county commissioners composed of five or seven members  
270 serving staggered terms of four years. After each decennial  
271 census the board of county commissioners shall divide the county  
272 into districts of contiguous territory as nearly equal in  
273 population as practicable. One commissioner residing in each  
274 district shall be elected as provided by law.

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

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

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

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

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

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

310 ARTICLE XII

311 SCHEDULE

312 SECTION 27. Elected property appraisers; application.--The  
313 requirement in Section 1(d) of Article VIII for a property  
314 appraiser to be elected by the electors of the county shall  
315 apply in each county, including each charter county, regardless  
316 of whether the charter was adopted pursuant to Section 1(g) of  
317 Article VIII or pursuant to Section 9, Section 10, Section 11,  
318 or Section 24 of Article VIII of the Constitution of 1885, as  
319 amended and incorporated by reference in Section 6(e) of Article  
320 VIII. Any county that does not have an elected property

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321 appraiser on the effective date of the amendment to Section 1 of  
322 Article VIII of this constitution shall provide for electing a  
323 property appraiser at the next general election as provided by  
324 general law.

325 SECTION 28. Property tax exemptions and ad valorem tax  
326 limitations.--The amendments to Sections 3, 4, 6, and 9 of  
327 Article VII, providing a \$25,000 exemption from ad valorem  
328 taxation for tangible personal property, providing an additional  
329 homestead exemption equal to the greater of twenty-five percent  
330 of the homestead's just valuation from \$25,000 up to \$500,000 or  
331 the accumulated benefit under Save Our Homes, authorizing the  
332 transfer of the accrued benefit from the limitation on the  
333 assessment of homestead property, providing a complete homestead  
334 exemption for low-income seniors, providing for assessing rent-  
335 restricted affordable housing and commercial and public-access  
336 waterfront property pursuant to general law, limiting annual  
337 increases in assessments of nonhomestead real property, and  
338 requiring the legislature to limit the authority of counties,  
339 municipalities, and special districts to increase ad valorem  
340 taxes; the amendment to Section 1 of Article VIII, requiring  
341 property appraisers to be elected; and the creation of Section  
342 27 of this Article, providing for election of county property  
343 appraisers, and this section, if submitted to the electors of  
344 this state for approval or rejection at a special election  
345 authorized by law to be held on January 29, 2008, shall take  
346 effect upon approval by the electors and shall operate  
347 retroactively to January 1, 2008, or, if submitted to the  
348 electors of this state for approval or rejection at the next

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349 general election, shall take effect January 1 of the year  
350 following such general election.

351

352

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

354

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

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

373 In more detail, this revision:

374 1. Provides for an additional homestead exemption equal to  
375 the greater of 25 percent of the just value of the homestead

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376 property from \$25,000 up to \$500,000 or the accumulated benefit  
377 provided under Save Our Homes.

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

383 3. Provides for the transfer of accumulated Save Our Homes  
384 benefits. Homestead property owners will be able to transfer  
385 their Save Our Homes benefit to a new homestead within two years  
386 of relinquishing their previous homestead exemption; except, if  
387 the new homestead is established on January 1, 2008, the  
388 previous homestead must have been relinquished in 2007. If the  
389 new homestead has a higher just value than the old one, the  
390 benefit transferred shall be the lesser of a) the just value of  
391 the new homestead minus an amount equal to the difference  
392 between the just value and the assessed value of the prior  
393 homestead as of January 1 of the year in which the prior  
394 homestead was abandoned, not to exceed \$1 million, or b) 75  
395 percent of the just value up to \$1 million in just value, and  
396 100 percent of that portion of just value over \$1 million, of  
397 the new homestead; if the new homestead has a lower just value,  
398 the amount of benefit transferred will be equal to the lesser of  
399 c) the just value of the new homestead divided by the just value  
400 of the prior homestead and multiplied by the assessed value of  
401 the prior homestead, or d) 75 percent of the just value up to \$1  
402 million in just value, and 100 percent of that portion of the  
403 just value over \$1 million, of the new homestead. The

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404 transferred benefit may not exceed \$1 million. Authorizes the  
405 Legislature to increase the amount and percentage of the accrued  
406 benefit. This provision does not apply to school taxes.

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

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

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

417 7. Authorizes an exemption from ad valorem taxes of  
418 \$25,000 of assessed value of tangible personal property. This  
419 provision applies to all tax levies.

420 8. Requires the Legislature to limit the authority of  
421 counties, municipalities, and special districts to increase ad  
422 valorem taxes.

423 9. Requires each county to have an elected property  
424  
425

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

427 Remove line(s) 13 and 14, and insert:  
428 exemption, to provide a