

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Robaina offered the following:

2
3 **Amendment (with ballot statement and title amendments)**

4 Remove lines lines 229-484, insert:

5 five thousand dollars and, for all levies other than school
6 district levies and levies of municipal service taxing units,
7 special districts dependent to a county or municipality, and
8 independent special taxing districts, the predominant function
9 of which is to provide emergency medical or fire rescue

10 services, on the assessed valuation greater than fifty thousand
11 dollars and up to seventy-five thousand dollars, upon

12 establishment of right thereto in the manner prescribed by law.

13 The real estate may be held by legal or equitable title, by the
14 entireties, jointly, in common, as a condominium, or indirectly
15 by stock ownership or membership representing the owner's or

16 member's proprietary interest in a corporation owning a fee or a
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17 leasehold initially in excess of ninety-eight years. The
18 exemption shall not apply with respect to any assessment roll
19 until such roll is first determined to be in compliance with the
20 provisions of Section 4 of this Article by a state agency
21 designated by general law. This exemption is repealed on the
22 effective date of any amendment to Section 4 of this Article
23 that provides for the assessment of homestead property at less
24 than just value.

25 (b) Not more than one exemption shall be allowed any
26 individual or family unit or with respect to any residential
27 unit. No exemption shall exceed the value of the real estate
28 assessable to the owner or, in case of ownership through stock
29 or membership in a corporation, the value of the proportion
30 which the interest in the corporation bears to the assessed
31 value of the property.

32 (c) As provided by general law and subject to conditions
33 specified therein, each person who establishes the right to
34 receive the homestead exemption provided in subsection (a)
35 within one year after purchasing the homestead property and who
36 had not previously owned property receiving the homestead
37 exemption provided in subsection (a) is entitled to an
38 additional homestead exemption in an amount equal to twenty-five
39 percent of the homestead property's just value on January 1 of
40 the year the homestead exemption is established, not to exceed
41 twenty-five percent of the median just value of homesteads in
42 the county in which the homestead is located in the year prior
43 to establishing the new homestead. This exemption is not
44 available if any owner of the property has previously owned

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45 property that received the homestead exemption provided in
46 subsection (a). The additional homestead exemption shall be
47 reduced each year by the difference between the homestead's just
48 value and assessed value as determined under subsection (c) of
49 Section 4 of this Article until the value of the exemption is
50 reduced to zero. The exemption provided under this subsection
51 shall apply to all levies other than school district levies and
52 levies of municipal service taxing units, special districts
53 dependent to a county or municipality, and independent special
54 taxing districts, the predominant function of which is to
55 provide emergency medical or fire rescue services.

56 ~~(c) By general law and subject to conditions specified~~
57 ~~therein, the exemption shall be increased to a total of twenty-~~
58 ~~five thousand dollars of the assessed value of the real estate~~
59 ~~for each school district levy. By general law and subject to~~
60 ~~conditions specified therein, the exemption for all other levies~~
61 ~~may be increased up to an amount not exceeding ten thousand~~
62 ~~dollars of the assessed value of the real estate if the owner~~
63 ~~has attained age sixty five or is totally and permanently~~
64 ~~disabled and if the owner is not entitled to the exemption~~
65 ~~provided in subsection (d).~~

66 ~~(d) By general law and subject to conditions specified~~
67 ~~therein, the exemption shall be increased to a total of the~~
68 ~~following amounts of assessed value of real estate for each levy~~
69 ~~other than those of school districts: fifteen thousand dollars~~
70 ~~with respect to 1980 assessments; twenty thousand dollars with~~
71 ~~respect to 1981 assessments; twenty five thousand dollars with~~
72 ~~respect to assessments for 1982 and each year thereafter.~~

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73 ~~However, such increase shall not apply with respect to any~~
74 ~~assessment roll until such roll is first determined to be in~~
75 ~~compliance with the provisions of section 4 by a state agency~~
76 ~~designated by general law. This subsection shall stand repealed~~
77 ~~on the effective date of any amendment to section 4 which~~
78 ~~provides for the assessment of homestead property at a specified~~
79 ~~percentage of its just value.~~

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

85 (e)~~(f)~~ The legislature may, by general law, allow counties
86 or municipalities, for the purpose of their respective tax
87 levies and subject to the provisions of general law, to grant an
88 additional homestead tax exemption not exceeding fifty thousand
89 dollars to any person who has the legal or equitable title to
90 real estate and maintains thereon the permanent residence of the
91 owner and who has attained age sixty-five and whose household
92 income, as defined by general law, does not exceed twenty
93 thousand dollars. The general law must allow counties and
94 municipalities to grant this additional exemption, within the
95 limits prescribed in this subsection, by ordinance adopted in
96 the manner prescribed by general law, and must provide for the
97 periodic adjustment of the income limitation prescribed in this
98 subsection for changes in the cost of living.

99 (f)~~(g)~~ Each veteran who is age 65 or older who is
100 partially or totally permanently disabled shall receive a
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101 discount from the amount of the ad valorem tax otherwise owed on
102 homestead property the veteran owns and resides in if the
103 disability was combat related, the veteran was a resident of
104 this state at the time of entering the military service of the
105 United States, and the veteran was honorably discharged upon
106 separation from military service. The discount shall be in a
107 percentage equal to the percentage of the veteran's permanent,
108 service-connected disability as determined by the United States
109 Department of Veterans Affairs. To qualify for the discount
110 granted by this subsection, an applicant must submit to the
111 county property appraiser, by March 1, proof of residency at the
112 time of entering military service, an official letter from the
113 United States Department of Veterans Affairs stating the
114 percentage of the veteran's service-connected disability and
115 such evidence that reasonably identifies the disability as
116 combat related, and a copy of the veteran's honorable discharge.
117 If the property appraiser denies the request for a discount, the
118 appraiser must notify the applicant in writing of the reasons
119 for the denial, and the veteran may reapply. The Legislature
120 may, by general law, waive the annual application requirement in
121 subsequent years. This subsection shall take effect December 7,
122 2006, is self-executing, and does not require implementing
123 legislation.

124 (g) Real property owned and used as a homestead by a
125 person who has attained age sixty-five and whose household
126 income, as defined by general law, does not exceed \$23,604 is
127 exempt from ad valorem taxation. The legislature shall provide
128 for an annual adjustment of the income limitation prescribed in

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129 this subsection for changes in the cost of living and may
130 provide additional financial eligibility requirements or other
131 eligibility requirements.

132 SECTION 9. Local taxes.--

133 (a) Counties, school districts, and municipalities shall,
134 and special districts may, be authorized by law to levy ad
135 valorem taxes and may be authorized by general law to levy other
136 taxes, for their respective purposes, except ad valorem taxes on
137 intangible personal property and taxes prohibited by this
138 constitution.

139 (b) Ad valorem taxes, exclusive of taxes levied for the
140 payment of bonds and taxes levied for periods not longer than
141 two years when authorized by vote of the electors who are the
142 owners of freeholds therein not wholly exempt from taxation,
143 shall not be levied in excess of the following millages upon the
144 assessed value of real estate and tangible personal property:
145 for all county purposes, ten mills; for all municipal purposes,
146 ten mills; for all school purposes, ten mills; for water
147 management purposes for the northwest portion of the state lying
148 west of the line between ranges two and three east, 0.05 mill;
149 for water management purposes for the remaining portions of the
150 state, 1.0 mill; and for all other special districts a millage
151 authorized by law approved by vote of the electors who are
152 owners of freeholds therein not wholly exempt from taxation. A
153 county furnishing municipal services may, to the extent
154 authorized by law, levy additional taxes within the limits fixed
155 for municipal purposes.

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

159 ARTICLE VIII

160 LOCAL GOVERNMENT

161 SECTION 1. Counties.--

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

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

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

172 (d) COUNTY OFFICERS. There shall be elected by the
173 electors of each county, for terms of four years, a sheriff, a
174 tax collector, a property appraiser, a supervisor of elections,
175 and a clerk of the circuit court; except, when provided by
176 county charter or special law approved by vote of the electors
177 of the county, any county officer other than a property
178 appraiser may be chosen in another manner therein specified, or
179 any county office other than the office of property appraiser
180 may be abolished when all the duties of the office prescribed by
181 general law are transferred to another office. When not
182 otherwise provided by county charter or special law approved by
183 vote of the electors, the clerk of the circuit court shall be ex
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184 officio clerk of the board of county commissioners, auditor,
185 recorder and custodian of all county funds.

186 (e) COMMISSIONERS. Except when otherwise provided by
187 county charter, the governing body of each county shall be a
188 board of county commissioners composed of five or seven members
189 serving staggered terms of four years. After each decennial
190 census the board of county commissioners shall divide the county
191 into districts of contiguous territory as nearly equal in
192 population as practicable. One commissioner residing in each
193 district shall be elected as provided by law.

194 (f) NON-CHARTER GOVERNMENT. Counties not operating under
195 county charters shall have such power of self-government as is
196 provided by general or special law. The board of county
197 commissioners of a county not operating under a charter may
198 enact, in a manner prescribed by general law, county ordinances
199 not inconsistent with general or special law, but an ordinance
200 in conflict with a municipal ordinance shall not be effective
201 within the municipality to the extent of such conflict.

202 (g) CHARTER GOVERNMENT. Counties operating under county
203 charters shall have all powers of local self-government not
204 inconsistent with general law, or with special law approved by
205 vote of the electors. The governing body of a county operating
206 under a charter may enact county ordinances not inconsistent
207 with general law. The charter shall provide which shall prevail
208 in the event of conflict between county and municipal
209 ordinances.

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

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

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

219 (k) COUNTY SEAT. In every county there shall be a county
220 seat at which shall be located the principal offices and
221 permanent records of all county officers. The county seat may
222 not be moved except as provided by general law. Branch offices
223 for the conduct of county business may be established elsewhere
224 in the county by resolution of the governing body of the county
225 in the manner prescribed by law. No instrument shall be deemed
226 recorded until filed at the county seat, or a branch office
227 designated by the governing body of the county for the recording
228 of instruments, according to law.

229 ARTICLE XII

230 SCHEDULE

231 SECTION 27. Elected property appraisers; application.--The
232 requirement in Section 1(d) of Article VIII for a property
233 appraiser to be elected by the electors of the county shall
234 apply in each county, including each charter county, regardless
235 of whether the charter was adopted pursuant to Section 1(g) of
236 Article VIII or pursuant to Section 9, Section 10, Section 11,
237 or Section 24 of Article VIII of the Constitution of 1885, as
238 amended and incorporated by reference in Section 6(e) of Article
239 VIII. Any county that does not have an elected property

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240 appraiser on the effective date of the amendment to Section 1 of
241 Article VIII of this constitution shall provide for electing a
242 property appraiser at the next general election as provided by
243 general law.

244 SECTION 28. Property tax exemptions and ad valorem tax
245 limitations.--The amendments to Sections 3, 4, 6, and 9 of
246 Article VII, providing a \$25,000 exemption from ad valorem
247 taxation for tangible personal property, providing an additional
248 \$25,000 homestead exemption exclusive of certain taxing
249 authorities, authorizing the transfer of the accrued benefit
250 from the limitation on the assessment of homestead property,
251 providing an additional homestead exemption for first-time
252 homestead property owners exclusive of certain taxing
253 authorities, providing a complete homestead exemption for low-
254 income seniors, providing for assessing rent-restricted
255 affordable housing and commercial and public-access waterfront
256 property pursuant to general law, limiting annual increases in
257 assessments of nonhomestead real property, and requiring the
258 legislature to limit the authority of counties, municipalities,
259 and special districts to increase ad valorem taxes; the
260 amendment to Section 1 of Article VIII, requiring property
261 appraisers to be elected; and the creation of Section 27 of this
262 Article, providing for election of county property appraisers,
263 and this section, if submitted to the electors of this state for
264 approval or rejection at a special election authorized by law to
265 be held on January 29, 2008, shall take effect upon approval by
266 the electors and shall operate retroactively to January 1, 2008,
267 or, if submitted to the electors of this state for approval or

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268 rejection at the next general election, shall take effect
269 January 1 of the year following such general election.

270
271 == B A L L O T S T A T E M E N T A M E N D M E N T ==

272 Remove line(s) 495-532, and insert:
273 homestead property, this revision 1) adds an additional
274 homestead exemption for most homestead owners excluding levies
275 by certain taxing authorities, 2) exempts certain low-income
276 seniors from ad valorem tax on their homesteads, 3) provides an
277 additional homestead exemption, excluding levies by certain
278 taxing authorities, that diminishes over time for first-time
279 Florida homebuyers, and 4) provides for the transfer of
280 accumulated Save Our Homes benefits. With respect to non-
281 homestead property, this revision allows the Legislature to
282 limit ad valorem assessments on 5) affordable housing and 6) on
283 working waterfronts under specific circumstances, 7) provides a
284 \$25,000 exemption for tangible personal property, and 8) limits
285 annual increases in assessments of nonhomestead real property.
286 Further, this revision 9) requires the Legislature to limit the
287 authority of local governments other than school districts to
288 increase property taxes, and 10) requires all county property
289 appraisers to be elected.

290 In more detail, this revision:

291 1. Increases the homestead exemption by providing an
292 additional \$25,000 homestead exemption for the portion of the
293 assessed value above \$50,000 up to \$75,000. This exemption does
294 not apply to school district levies or levies of municipal
295 service taxing units, special districts dependent to a county or

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296 municipality, and independent special taxing districts, the
297 predominant function of which is to provide emergency medical or
298 fire rescue services.

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

304 3. Provides an increased exemption for first-time Florida
305 homebuyers beginning in 2008. First-time homebuyers in Florida
306 who qualify for homestead exemption will be eligible for an
307 additional exemption equal to 25 percent of the assessed value
308 of their new home, not to exceed 25 percent of the county median
309 homestead just value for the prior year. The amount of the
310 exemption will decrease each year by the amount of the home's
311 Save Our Homes benefit. When the amount of the home's Save Our
312 Homes benefit meets or exceeds this exemption, the exemption is
313 lost. This exemption also is available to 2007 first-time
314 homebuyers who qualify for homestead exemption January 1, 2008.
315 This exemption does not apply to school district levies or
316 levies of municipal service taxing units, special districts
317 dependent to a county or municipality, and independent special
318 taxing districts, the predominant function of which is to
319 provide emergency medical or fire rescue services.

320
321

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

323 Remove lines 12-14 and insert:

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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324 nonhomestead real property, to increase the homestead exemption
325 excluding certain levies, to create an additional homestead
326 exemption for first-time homestead property owners excluding
327 certain levies, to provide a

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