

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Long offered the following:

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

4 Remove line(s) 229-468 and insert:

5 ~~five~~ thousand dollars and, for all levies other than school
6 district levies, on the assessed valuation greater than twenty-
7 five thousand dollars an amount equal to forty percent (40%) of
8 the assessed value as limited by subsection (c) of Section 4 of
9 this Article, upon establishment of right thereto in the manner
10 prescribed by law. The real estate may be held by legal or
11 equitable title, by the entirety, jointly, in common, as a
12 condominium, or indirectly by stock ownership or membership
13 representing the owner's or member's proprietary interest in a
14 corporation owning a fee or a leasehold initially in excess of
15 ninety-eight years. The exemption shall not apply with respect
16 to any assessment roll until such roll is first determined to be

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17 in compliance with the provisions of Section 4 of this Article
18 by a state agency designated by general law. This exemption is
19 repealed on the effective date of any amendment to Section 4 of
20 this Article that provides for the assessment of homestead
21 property at less than just value.

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

29 ~~(c) By general law and subject to conditions specified~~
30 ~~therein, the exemption shall be increased to a total of twenty-~~
31 ~~five thousand dollars of the assessed value of the real estate~~
32 ~~for each school district levy. By general law and subject to~~
33 ~~conditions specified therein, the exemption for all other levies~~
34 ~~may be increased up to an amount not exceeding ten thousand~~
35 ~~dollars of the assessed value of the real estate if the owner~~
36 ~~has attained age sixty five or is totally and permanently~~
37 ~~disabled and if the owner is not entitled to the exemption~~
38 ~~provided in subsection (d).~~

39 ~~(d) By general law and subject to conditions specified~~
40 ~~therein, the exemption shall be increased to a total of the~~
41 ~~following amounts of assessed value of real estate for each levy~~
42 ~~other than those of school districts: fifteen thousand dollars~~
43 ~~with respect to 1980 assessments; twenty thousand dollars with~~
44 ~~respect to 1981 assessments; twenty five thousand dollars with~~
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45 ~~respect to assessments for 1982 and each year thereafter.~~
46 ~~However, such increase shall not apply with respect to any~~
47 ~~assessment roll until such roll is first determined to be in~~
48 ~~compliance with the provisions of section 4 by a state agency~~
49 ~~designated by general law. This subsection shall stand repealed~~
50 ~~on the effective date of any amendment to section 4 which~~
51 ~~provides for the assessment of homestead property at a specified~~
52 ~~percentage of its just value.~~

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

58 (d)~~(f)~~ The legislature may, by general law, allow counties
59 or municipalities, for the purpose of their respective tax
60 levies and subject to the provisions of general law, to grant an
61 additional homestead tax exemption not exceeding fifty thousand
62 dollars to any person who has the legal or equitable title to
63 real estate and maintains thereon the permanent residence of the
64 owner and who has attained age sixty-five and whose household
65 income, as defined by general law, does not exceed twenty
66 thousand dollars. The general law must allow counties and
67 municipalities to grant this additional exemption, within the
68 limits prescribed in this subsection, by ordinance adopted in
69 the manner prescribed by general law, and must provide for the
70 periodic adjustment of the income limitation prescribed in this
71 subsection for changes in the cost of living.

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72 ~~(e)(g)~~ Each veteran who is age 65 or older who is
73 partially or totally permanently disabled shall receive a
74 discount from the amount of the ad valorem tax otherwise owed on
75 homestead property the veteran owns and resides in if the
76 disability was combat related, the veteran was a resident of
77 this state at the time of entering the military service of the
78 United States, and the veteran was honorably discharged upon
79 separation from military service. The discount shall be in a
80 percentage equal to the percentage of the veteran's permanent,
81 service-connected disability as determined by the United States
82 Department of Veterans Affairs. To qualify for the discount
83 granted by this subsection, an applicant must submit to the
84 county property appraiser, by March 1, proof of residency at the
85 time of entering military service, an official letter from the
86 United States Department of Veterans Affairs stating the
87 percentage of the veteran's service-connected disability and
88 such evidence that reasonably identifies the disability as
89 combat related, and a copy of the veteran's honorable discharge.
90 If the property appraiser denies the request for a discount, the
91 appraiser must notify the applicant in writing of the reasons
92 for the denial, and the veteran may reapply. The Legislature
93 may, by general law, waive the annual application requirement in
94 subsequent years. This subsection shall take effect December 7,
95 2006, is self-executing, and does not require implementing
96 legislation.

97 SECTION 9. Local taxes.--

98 (a) Counties, school districts, and municipalities shall,
99 and special districts may, be authorized by law to levy ad
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100 valorem taxes and may be authorized by general law to levy other
101 taxes, for their respective purposes, except ad valorem taxes on
102 intangible personal property and taxes prohibited by this
103 constitution.

104 (b) Ad valorem taxes, exclusive of taxes levied for the
105 payment of bonds and taxes levied for periods not longer than
106 two years when authorized by vote of the electors who are the
107 owners of freeholds therein not wholly exempt from taxation,
108 shall not be levied in excess of the following millages upon the
109 assessed value of real estate and tangible personal property:
110 for all county purposes, ten mills; for all municipal purposes,
111 ten mills; for all school purposes, ten mills; for water
112 management purposes for the northwest portion of the state lying
113 west of the line between ranges two and three east, 0.05 mill;
114 for water management purposes for the remaining portions of the
115 state, 1.0 mill; and for all other special districts a millage
116 authorized by law approved by vote of the electors who are
117 owners of freeholds therein not wholly exempt from taxation. A
118 county furnishing municipal services may, to the extent
119 authorized by law, levy additional taxes within the limits fixed
120 for municipal purposes.

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

124 ARTICLE VIII

125 LOCAL GOVERNMENT

126 SECTION 1. Counties.--

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

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

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

137 (d) COUNTY OFFICERS. There shall be elected by the
138 electors of each county, for terms of four years, a sheriff, a
139 tax collector, a property appraiser, a supervisor of elections,
140 and a clerk of the circuit court; except, when provided by
141 county charter or special law approved by vote of the electors
142 of the county, any county officer other than a property
143 appraiser may be chosen in another manner therein specified, or
144 any county office other than the office of property appraiser
145 may be abolished when all the duties of the office prescribed by
146 general law are transferred to another office. When not
147 otherwise provided by county charter or special law approved by
148 vote of the electors, the clerk of the circuit court shall be ex
149 officio clerk of the board of county commissioners, auditor,
150 recorder and custodian of all county funds.

151 (e) COMMISSIONERS. Except when otherwise provided by
152 county charter, the governing body of each county shall be a
153 board of county commissioners composed of five or seven members
154 serving staggered terms of four years. After each decennial

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155 census the board of county commissioners shall divide the county
156 into districts of contiguous territory as nearly equal in
157 population as practicable. One commissioner residing in each
158 district shall be elected as provided by law.

159 (f) NON-CHARTER GOVERNMENT. Counties not operating under
160 county charters shall have such power of self-government as is
161 provided by general or special law. The board of county
162 commissioners of a county not operating under a charter may
163 enact, in a manner prescribed by general law, county ordinances
164 not inconsistent with general or special law, but an ordinance
165 in conflict with a municipal ordinance shall not be effective
166 within the municipality to the extent of such conflict.

167 (g) CHARTER GOVERNMENT. Counties operating under county
168 charters shall have all powers of local self-government not
169 inconsistent with general law, or with special law approved by
170 vote of the electors. The governing body of a county operating
171 under a charter may enact county ordinances not inconsistent
172 with general law. The charter shall provide which shall prevail
173 in the event of conflict between county and municipal
174 ordinances.

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

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

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

184 (k) COUNTY SEAT. In every county there shall be a county
185 seat at which shall be located the principal offices and
186 permanent records of all county officers. The county seat may
187 not be moved except as provided by general law. Branch offices
188 for the conduct of county business may be established elsewhere
189 in the county by resolution of the governing body of the county
190 in the manner prescribed by law. No instrument shall be deemed
191 recorded until filed at the county seat, or a branch office
192 designated by the governing body of the county for the recording
193 of instruments, according to law.

194 ARTICLE XII

195 SCHEDULE

196 SECTION 27. Elected property appraisers; application.--The
197 requirement in Section 1(d) of Article VIII for a property
198 appraiser to be elected by the electors of the county shall
199 apply in each county, including each charter county, regardless
200 of whether the charter was adopted pursuant to Section 1(g) of
201 Article VIII or pursuant to Section 9, Section 10, Section 11,
202 or Section 24 of Article VIII of the Constitution of 1885, as
203 amended and incorporated by reference in Section 6(e) of Article
204 VIII. Any county that does not have an elected property
205 appraiser on the effective date of the amendment to Section 1 of
206 Article VIII of this constitution shall provide for electing a
207 property appraiser at the next general election as provided by
208 general law.

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209 SECTION 28. Property tax exemptions and ad valorem tax
210 limitations.--The amendments to Sections 3, 4, 6, and 9 of
211 Article VII, providing a \$25,000 exemption from ad valorem
212 taxation for tangible personal property, providing an additional
213 homestead exemption, authorizing the transfer of the accrued
214 benefit from the limitation on the assessment of homestead
215 property, providing for

216

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

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

219 homestead property, this revision 1) adds an additional
220 homestead exemption for most homestead owners and 2) provides
221 for the transfer of accumulated Save Our Homes benefits. With
222 respect to non-homestead property, this revision allows the
223 Legislature to limit ad valorem assessments on 3) affordable
224 housing and 4) on working waterfronts under specific
225 circumstances, 5) provides a \$25,000 exemption for tangible
226 personal property, and 6) limits annual increases in assessments
227 of nonhomestead real property. Further, this revision 7)
228 requires the Legislature to limit the authority of local
229 governments other than school districts to increase property
230 taxes, and 8) requires all county property appraisers to be
231 elected.

232 In more detail, this revision:

233 1. Increases the homestead exemption by providing an
234 additional exemption in an amount equal to 40 percent of the
235 assessed value above \$25,000 as limited by the Save Our Homes

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236 assessment limitation. This exemption does not apply to school
237 taxes.

238 2. Provides for the transfer of accumulated Save Our Homes
239 benefits. Homestead property owners will be able to transfer
240 their Save Our Homes benefit to a new homestead within two years
241 of relinquishing their previous homestead exemption; except, if
242 the new homestead is established on January 1, 2008, the
243 previous homestead must have been relinquished in 2007. If the
244 new homestead has a higher just value than the old one, the
245 entire benefit can be transferred; if the new homestead has a
246 lower just value, the amount of benefit transferred will be
247 reduced in proportion of the just value of the new homestead to
248 the just value of the old homestead. The transferred benefit may
249 not exceed \$1 million. This provision does not apply to school
250 taxes.

251 3. Provides for assessing certain rent-restricted
252 affordable housing property as provided by general law. This
253 provision will not apply to school taxes.

254 4. Provides for assessing certain waterfront property used
255 for commercial fishing, commercial water-dependent activities,
256 and public access as provided by general law. This provision
257 will not apply to school taxes.

258 5. Limits increases in assessments each year for all
259 property other than homestead property to the lower of 3 percent
260 or the percentage change in the Consumer Price Index.

261 6. Authorizes an exemption from ad valorem taxes of
262 \$25,000 of assessed value of tangible personal property. This
263 provision applies to all tax levies.

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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264 7. Requires the Legislature to limit the authority of
265 counties, municipalities, and special districts to increase ad
266 valorem taxes.

267 8. Requires each county to have an elected property
268

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

270 Remove line(s) 12-15 and insert:
271 nonhomestead real property, to provide an additional homestead
272 exemption, to