

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Patterson and Cusack offered the following:

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

4 Remove line(s) 388-484 and insert:

5 (d) COUNTY OFFICERS.

6 (1) There shall be elected by the electors of each county,
7 for terms of four years, a sheriff, a tax collector, a ~~property~~
8 ~~appraiser~~, a supervisor of elections, and a clerk of the circuit
9 court; except, when provided by county charter or special law
10 approved by vote of the electors of the county, any such county
11 officer may be chosen in another manner therein specified, or
12 any such county office may be abolished when all the duties of
13 the office prescribed by general law are transferred to another
14 office.

15 (2) There shall be elected by the electors of each county,
16 for terms of four years:

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17 a. A property appraiser; or

18 b. The person responsible for the duties of a property
19 appraiser, as prescribed by general law, in those counties in
20 which, as provided by county charter or special law approved by
21 vote of the electors of the county, the office of the property
22 appraiser has been abolished and all duties of the office
23 prescribed by general law have been transferred to another
24 office.

25 (3) When not otherwise provided by county charter or
26 special law approved by vote of the electors, the clerk of the
27 circuit court shall be ex officio clerk of the board of county
28 commissioners, auditor, recorder and custodian of all county
29 funds.

30 (e) COMMISSIONERS. Except when otherwise provided by
31 county charter, the governing body of each county shall be a
32 board of county commissioners composed of five or seven members
33 serving staggered terms of four years. After each decennial
34 census the board of county commissioners shall divide the county
35 into districts of contiguous territory as nearly equal in
36 population as practicable. One commissioner residing in each
37 district shall be elected as provided by law.

38 (f) NON-CHARTER GOVERNMENT. Counties not operating under
39 county charters shall have such power of self-government as is
40 provided by general or special law. The board of county
41 commissioners of a county not operating under a charter may
42 enact, in a manner prescribed by general law, county ordinances
43 not inconsistent with general or special law, but an ordinance

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44 in conflict with a municipal ordinance shall not be effective
45 within the municipality to the extent of such conflict.

46 (g) CHARTER GOVERNMENT. Counties operating under county
47 charters shall have all powers of local self-government not
48 inconsistent with general law, or with special law approved by
49 vote of the electors. The governing body of a county operating
50 under a charter may enact county ordinances not inconsistent
51 with general law. The charter shall provide which shall prevail
52 in the event of conflict between county and municipal
53 ordinances.

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

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

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

63 (k) COUNTY SEAT. In every county there shall be a county
64 seat at which shall be located the principal offices and
65 permanent records of all county officers. The county seat may
66 not be moved except as provided by general law. Branch offices
67 for the conduct of county business may be established elsewhere
68 in the county by resolution of the governing body of the county
69 in the manner prescribed by law. No instrument shall be deemed
70 recorded until filed at the county seat, or a branch office

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71 designated by the governing body of the county for the recording
72 of instruments, according to law.

73 ARTICLE XII

74 SCHEDULE

75 SECTION 27. Elected property appraisers; application.--The
76 requirement in Section 1(d) of Article VIII for a property
77 appraiser or a person responsible for the duties of a property
78 appraiser to be elected by the electors of the county shall
79 apply in each county, including each charter county, regardless
80 of whether the charter was adopted pursuant to Section 1(g) of
81 Article VIII or pursuant to Section 9, Section 10, Section 11,
82 or Section 24 of Article VIII of the Constitution of 1885, as
83 amended and incorporated by reference in Section 6(e) of Article
84 VIII. Any county that does not have an elected property
85 appraiser on the effective date of the amendment to Section 1 of
86 Article VIII of this constitution shall provide for electing a
87 property appraiser or a person responsible for the duties of a
88 property appraiser at the next general election as provided by
89 general law.

90 SECTION 28. Property tax exemptions and ad valorem tax
91 limitations.--The amendments to Sections 3, 4, 6, and 9 of
92 Article VII, providing a \$25,000 exemption from ad valorem
93 taxation for tangible personal property, providing an additional
94 \$25,000 homestead exemption, authorizing the transfer of the
95 accrued benefit from the limitation on the assessment of
96 homestead property, providing an additional homestead exemption
97 for first-time homestead property owners, providing a complete
98 homestead exemption for low-income seniors, providing for

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99 assessing rent-restricted affordable housing and commercial and
100 public-access waterfront property pursuant to general law,
101 limiting annual increases in assessments of nonhomestead real
102 property, and requiring the legislature to limit the authority
103 of counties, municipalities, and special districts to increase
104 ad valorem taxes; the amendment to Section 1 of Article VIII,
105 requiring property appraisers to be elected; and the creation of
106 Section 27 of this Article, providing for election of county
107 property appraisers or a person responsible for the duties of a
108 property appraiser, and this section, if submitted to the
109 electors of this state for approval or rejection at a special
110 election authorized by law to be held on January 29, 2008, shall
111 take effect upon approval by the electors and shall operate
112 retroactively to January 1, 2008, or, if submitted to the
113 electors of this state for approval or rejection at the next
114 general election, shall take effect January 1 of the year
115 following such general election.

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

119 Remove line(s) 494-577 and insert:

120 taxation and elected property appraisers or persons responsible
121 for the duties of a property appraiser. With respect to
122 homestead property, this revision 1) adds an additional
123 homestead exemption for most homestead owners, 2) exempts
124 certain low-income seniors from ad valorem tax on their
125 homesteads, 3) provides an additional homestead exemption that
126 diminishes over time for first-time Florida homebuyers, and 4)

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127 provides for the transfer of accumulated Save Our Homes
128 benefits. With respect to non-homestead property, this revision
129 allows the legislature to limit ad valorem assessments on 5)
130 affordable housing and 6) on working waterfronts under specific
131 circumstances, 7) provides a \$25,000 exemption for tangible
132 personal property, and 8) limits annual increases in assessments
133 of nonhomestead real property. Further, this revision 9)
134 requires the legislature to limit the authority of local
135 governments other than school districts to increase property
136 taxes, and 10) requires all county property appraisers or
137 persons responsible for the duties of a property appraiser to be
138 elected.

139 In more detail, this revision:

140 1. Increases the homestead exemption by providing an
141 additional \$25,000 homestead exemption for the portion of the
142 assessed value above \$50,000 up to \$75,000. This exemption does
143 not apply to school taxes.

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

149 3. Provides an increased exemption for first-time Florida
150 homebuyers beginning in 2008. First-time homebuyers in Florida
151 who qualify for homestead exemption will be eligible for an
152 additional exemption equal to 25 percent of the assessed value
153 of their new home, not to exceed 25 percent of the county median
154 homestead just value for the prior year. The amount of the

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155 exemption will decrease each year by the amount of the home's
156 Save Our Homes benefit. When the amount of the home's Save Our
157 Homes benefit meets or exceeds this exemption, the exemption is
158 lost. This exemption also is available to 2007 first-time
159 homebuyers who qualify for homestead exemption January 1, 2008.
160 This exemption does not apply to school taxes.

161 4. Provides for the transfer of accumulated Save Our Homes
162 benefits. Homestead property owners will be able to transfer
163 their Save Our Homes benefit to a new homestead within two years
164 of relinquishing their previous homestead exemption; except, if
165 the new homestead is established on January 1, 2008, the
166 previous homestead must have been relinquished in 2007. If the
167 new homestead has a higher just value than the old one, the
168 entire benefit can be transferred; if the new homestead has a
169 lower just value, the amount of benefit transferred will be
170 reduced in proportion of the just value of the new homestead to
171 the just value of the old homestead. The transferred benefit may
172 not exceed \$1 million. This provision does not apply to school
173 taxes.

174 5. Provides for assessing certain rent-restricted
175 affordable housing property as provided by general law. This
176 provision will not apply to school taxes.

177 6. Provides for assessing certain waterfront property used
178 for commercial fishing, commercial water-dependent activities,
179 and public access as provided by general law. This provision
180 will not apply to school taxes.

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181 7. Limits increases in assessments each year for all
182 property other than homestead property to the lower of 3 percent
183 or the percentage change in the Consumer Price Index.

184 8. Authorizes an exemption from ad valorem taxes of
185 \$25,000 of assessed value of tangible personal property. This
186 provision applies to all tax levies.

187 9. Requires the legislature to limit the authority of
188 counties, municipalities, and special districts to increase ad
189 valorem taxes.

190 10. Requires each county to have an elected property
191 appraiser as a county officer or a person responsible for the
192 duties of a property appraiser and eliminates the option for
193 choosing a property appraiser in any other manner as provided by
194 county charter or special law approved by vote of the electors
195 of the county and the option of abolishing the office of the
196 property appraiser when all the duties of the office prescribed
197 by general law are transferred to another office. Provides that
198 the requirement for a property appraiser or a person responsible
199 for the duties of a property appraiser to be elected by the
200 electors of the county shall apply in each county without
201 exception, including each charter county, regardless of the
202 authority under which the charter was adopted. It further
203 provides for application of the elected property appraiser or
204 person responsible for the duties of a property appraiser
205 requirement to counties, and charter counties notwithstanding
206 constitutional grants of authority to charter counties, and
207 requires such counties to provide for electing a property

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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208 appraiser or person responsible for the duties of a property
209 appraiser as provided by general law.

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

213 Remove line(s) 19 and insert:

214 appraiser or person responsible for the duties of a property
215 appraiser, and to provide an effective date if such