

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Randolph offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 229-484, and insert:

5 ~~five~~ thousand dollars, upon establishment of right thereto in
6 the manner prescribed by law. The real estate may be held by
7 legal or equitable title, by the entireties, jointly, in common,
8 as a condominium, or indirectly by stock ownership or membership
9 representing the owner's or member's proprietary interest in a
10 corporation owning a fee or a leasehold initially in excess of
11 ninety-eight years. The exemption shall not apply with respect
12 to any assessment roll until such roll is first determined to be
13 in compliance with the provisions of Section 4 of this Article
14 by a state agency designated by general law. This exemption is
15 repealed on the effective date of any amendment to Section 4 of

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16 this Article that provides for the assessment of homestead
17 property at less than just value.

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

25 (c) For all levies other than school district levies, a
26 person who is entitled to a homestead exemption under subsection
27 (a) shall be entitled to an alternative Save Our Homes homestead
28 exemption, which shall apply after the first fifty thousand
29 dollars of just value, equal to forty percent (40%) of the prior
30 year median just value of homesteads in the county in which the
31 homestead is located, for any year in which the tax benefit of
32 such alternative exemption is greater than the tax benefit of
33 the Save Our Homes benefit provided in subsection (c) of Section
34 4 of this Article.

35 ~~(c) By general law and subject to conditions specified~~
36 ~~therein, the exemption shall be increased to a total of twenty-~~
37 ~~five thousand dollars of the assessed value of the real estate~~
38 ~~for each school district levy. By general law and subject to~~
39 ~~conditions specified therein, the exemption for all other levies~~
40 ~~may be increased up to an amount not exceeding ten thousand~~
41 ~~dollars of the assessed value of the real estate if the owner~~
42 ~~has attained age sixty five or is totally and permanently~~

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43 ~~disabled and if the owner is not entitled to the exemption~~
44 ~~provided in subsection (d).~~

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

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

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

78 (f)~~(g)~~ Each veteran who is age 65 or older who is
79 partially or totally permanently disabled shall receive a
80 discount from the amount of the ad valorem tax otherwise owed on
81 homestead property the veteran owns and resides in if the
82 disability was combat related, the veteran was a resident of
83 this state at the time of entering the military service of the
84 United States, and the veteran was honorably discharged upon
85 separation from military service. The discount shall be in a
86 percentage equal to the percentage of the veteran's permanent,
87 service-connected disability as determined by the United States
88 Department of Veterans Affairs. To qualify for the discount
89 granted by this subsection, an applicant must submit to the
90 county property appraiser, by March 1, proof of residency at the
91 time of entering military service, an official letter from the
92 United States Department of Veterans Affairs stating the
93 percentage of the veteran's service-connected disability and
94 such evidence that reasonably identifies the disability as
95 combat related, and a copy of the veteran's honorable discharge.
96 If the property appraiser denies the request for a discount, the
97 appraiser must notify the applicant in writing of the reasons
98 for the denial, and the veteran may reapply. The Legislature

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99 may, by general law, waive the annual application requirement in
100 subsequent years. This subsection shall take effect December 7,
101 2006, is self-executing, and does not require implementing
102 legislation.

103 (g) Real property owned and used as a homestead by a
104 person who has attained age sixty-five and whose household
105 income, as defined by general law, does not exceed \$23,604 is
106 exempt from ad valorem taxation. The legislature shall provide
107 for an annual adjustment of the income limitation prescribed in
108 this subsection for changes in the cost of living and may
109 provide additional financial eligibility requirements or other
110 eligibility requirements.

111 SECTION 9. Local taxes.--

112 (a) Counties, school districts, and municipalities shall,
113 and special districts may, be authorized by law to levy ad
114 valorem taxes and may be authorized by general law to levy other
115 taxes, for their respective purposes, except ad valorem taxes on
116 intangible personal property and taxes prohibited by this
117 constitution.

118 (b) Ad valorem taxes, exclusive of taxes levied for the
119 payment of bonds and taxes levied for periods not longer than
120 two years when authorized by vote of the electors who are the
121 owners of freeholds therein not wholly exempt from taxation,
122 shall not be levied in excess of the following millages upon the
123 assessed value of real estate and tangible personal property:
124 for all county purposes, ten mills; for all municipal purposes,
125 ten mills; for all school purposes, ten mills; for water
126 management purposes for the northwest portion of the state lying

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127 west of the line between ranges two and three east, 0.05 mill;
128 for water management purposes for the remaining portions of the
129 state, 1.0 mill; and for all other special districts a millage
130 authorized by law approved by vote of the electors who are
131 owners of freeholds therein not wholly exempt from taxation. A
132 county furnishing municipal services may, to the extent
133 authorized by law, levy additional taxes within the limits fixed
134 for municipal purposes.

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

138 ARTICLE VIII

139 LOCAL GOVERNMENT

140 SECTION 1. Counties.--

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

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

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

151 (d) COUNTY OFFICERS. There shall be elected by the
152 electors of each county, for terms of four years, a sheriff, a
153 tax collector, a property appraiser, a supervisor of elections,
154 and a clerk of the circuit court; except, when provided by

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155 county charter or special law approved by vote of the electors
156 of the county, any county officer other than a property
157 appraiser may be chosen in another manner therein specified, or
158 any county office other than the office of property appraiser
159 may be abolished when all the duties of the office prescribed by
160 general law are transferred to another office. When not
161 otherwise provided by county charter or special law approved by
162 vote of the electors, the clerk of the circuit court shall be ex
163 officio clerk of the board of county commissioners, auditor,
164 recorder and custodian of all county funds.

165 (e) COMMISSIONERS. Except when otherwise provided by
166 county charter, the governing body of each county shall be a
167 board of county commissioners composed of five or seven members
168 serving staggered terms of four years. After each decennial
169 census the board of county commissioners shall divide the county
170 into districts of contiguous territory as nearly equal in
171 population as practicable. One commissioner residing in each
172 district shall be elected as provided by law.

173 (f) NON-CHARTER GOVERNMENT. Counties not operating under
174 county charters shall have such power of self-government as is
175 provided by general or special law. The board of county
176 commissioners of a county not operating under a charter may
177 enact, in a manner prescribed by general law, county ordinances
178 not inconsistent with general or special law, but an ordinance
179 in conflict with a municipal ordinance shall not be effective
180 within the municipality to the extent of such conflict.

181 (g) CHARTER GOVERNMENT. Counties operating under county
182 charters shall have all powers of local self-government not

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183 inconsistent with general law, or with special law approved by
184 vote of the electors. The governing body of a county operating
185 under a charter may enact county ordinances not inconsistent
186 with general law. The charter shall provide which shall prevail
187 in the event of conflict between county and municipal
188 ordinances.

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

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

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

198 (k) COUNTY SEAT. In every county there shall be a county
199 seat at which shall be located the principal offices and
200 permanent records of all county officers. The county seat may
201 not be moved except as provided by general law. Branch offices
202 for the conduct of county business may be established elsewhere
203 in the county by resolution of the governing body of the county
204 in the manner prescribed by law. No instrument shall be deemed
205 recorded until filed at the county seat, or a branch office
206 designated by the governing body of the county for the recording
207 of instruments, according to law.

208 ARTICLE XII

209 SCHEDULE

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210 SECTION 27. Elected property appraisers; application.--The
211 requirement in Section 1(d) of Article VIII for a property
212 appraiser to be elected by the electors of the county shall
213 apply in each county, including each charter county, regardless
214 of whether the charter was adopted pursuant to Section 1(g) of
215 Article VIII or pursuant to Section 9, Section 10, Section 11,
216 or Section 24 of Article VIII of the Constitution of 1885, as
217 amended and incorporated by reference in Section 6(e) of Article
218 VIII. Any county that does not have an elected property
219 appraiser on the effective date of the amendment to Section 1 of
220 Article VIII of this constitution shall provide for electing a
221 property appraiser at the next general election as provided by
222 general law.

223 SECTION 28. Property tax exemptions and ad valorem tax
224 limitations.--The amendments to Sections 3, 4, 6, and 9 of
225 Article VII, providing a \$25,000 exemption from ad valorem
226 taxation for tangible personal property, providing an
227 alternative Save Our Homes homestead exemption, authorizing the
228 transfer of the accrued benefit from the limitation on the
229 assessment of homestead property, providing an additional
230 homestead exemption for first-time homestead property owners,
231 providing a complete homestead exemption for low-income seniors,
232 providing for assessing rent-restricted affordable housing and
233 commercial and public-access waterfront property pursuant to
234 general law, limiting annual increases in assessments of
235 nonhomestead real property, and requiring the legislature to
236 limit the authority of counties, municipalities, and special
237 districts to increase ad valorem taxes; the amendment to Section

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238 1 of Article VIII, requiring property appraisers to be elected;
239 and the creation of Section 27 of this Article, providing for
240 election of county property appraisers, and this section, if
241 submitted to the electors of this state for approval or
242 rejection at a special election authorized by law to be held on
243 January 29, 2008, shall take effect upon approval by the
244 electors and shall operate retroactively to January 1, 2008, or,
245 if submitted to the electors of this state for approval or
246 rejection at the next general election, shall take effect
247 January 1 of the year following such general election.

248

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

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

251 homestead property, this revision 1) provides an alternative
252 Save Our Homes homestead exemption, 2) exempts certain low-
253 income seniors from ad valorem tax on their homesteads, and 3)
254 provides for the transfer of accumulated Save Our Homes
255 benefits. With respect to non-homestead property, this revision
256 allows the Legislature to limit ad valorem assessments on 4)
257 affordable housing and 5) on working waterfronts under specific
258 circumstances, 6) provides a \$25,000 exemption for tangible
259 personal property, and 7) limits annual increases in assessments
260 of nonhomestead real property. Further, this revision 8)
261 requires the Legislature to limit the authority of local
262 governments other than school districts to increase property
263 taxes, and 9) requires all county property appraisers to be
264 elected.

265 In more detail, this revision:

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266 1. Provides for an alternative Save Our Homes homestead
267 exemption which applies after the first \$50,000 of just value,
268 equal to 40 percent of the prior year median just value of
269 homesteads in the county in which the homestead is located, for
270 any year in which the tax benefit of such alternative exemption
271 is greater than the tax benefit of the Save Our Homes benefit.
272 This exemption does not apply to school taxes.

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

278 3. Provides for the transfer of accumulated Save Our Homes
279 benefits. Homestead property owners will be able to transfer
280 their Save Our Homes benefit to a new homestead within two years
281 of relinquishing their previous homestead exemption; except, if
282 the new homestead is established on January 1, 2008, the
283 previous homestead must have been relinquished in 2007. If the
284 new homestead has a higher just value than the old one, the
285 entire benefit can be transferred; if the new homestead has a
286 lower just value, the amount of benefit transferred will be
287 reduced in proportion of the just value of the new homestead to
288 the just value of the old homestead. The transferred benefit may
289 not exceed \$1 million. This provision does not apply to school
290 taxes.

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

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

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

301 7. Authorizes an exemption from ad valorem taxes of
302 \$25,000 of assessed value of tangible personal property. This
303 provision applies to all tax levies.

304 8. Requires the Legislature to limit the authority of
305 counties, municipalities, and special districts to increase ad
306 valorem taxes.

307 9. Requires each county to have an elected property
308

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

310 Remove lines 12-14, and insert:
311 nonhomestead real property, to provide an alternative Save Our
312 Homes homestead exemption, to provide a