

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative(s) Simmons offered the following:

2
3 **Amendment to Amendment (294755) (with ballot statement**
4 **amendment)**

5 Remove line(s) 113-330 and insert:
6 property greater than twenty-five thousand dollars up to one
7 million dollars of just valuation; or

8 b. The accumulated benefit provided under subsection (c)
9 of Section 4, upon establishment of right thereto in the manner
10 prescribed by law.

11 (2) The real estate may be held by legal or equitable
12 title, by the entireties, jointly, in common, as a condominium,
13 or indirectly by stock ownership or membership representing the
14 owner's or member's proprietary interest in a corporation owning
15 a fee or a leasehold initially in excess of ninety-eight years.

16 The exemption shall not apply with respect to any assessment
417689

10/17/2007 10:00:08 PM

Amendment No.

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 This exemption is repealed on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

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

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

40 ~~(d) By general law and subject to conditions specified~~
41 ~~therein, the exemption shall be increased to a total of the~~
42 ~~following amounts of assessed value of real estate for each levy~~
43 ~~other than those of school districts: fifteen thousand dollars~~
44 ~~with respect to 1980 assessments; twenty thousand dollars with~~
417689

10/17/2007 10:00:08 PM

Amendment No.

45 ~~respect to 1981 assessments; twenty five thousand dollars with~~
46 ~~respect to assessments for 1982 and each year thereafter.~~
47 ~~However, such increase shall not apply with respect to any~~
48 ~~assessment roll until such roll is first determined to be in~~
49 ~~compliance with the provisions of section 4 by a state agency~~
50 ~~designated by general law. This subsection shall stand repealed~~
51 ~~on the effective date of any amendment to section 4 which~~
52 ~~provides for the assessment of homestead property at a specified~~
53 ~~percentage of its just value.~~

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

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

417689

10/17/2007 10:00:08 PM

Amendment No.

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

98 (f) Real property owned and used as a homestead by a
99 person who has attained age sixty-five and whose household
100 income, as defined by general law, does not exceed \$23,604 is
417689

10/17/2007 10:00:08 PM

Amendment No.

101 exempt from ad valorem taxation. The legislature shall provide
102 for an annual adjustment of the income limitation prescribed in
103 this subsection for changes in the cost of living and may
104 provide additional financial eligibility requirements or other
105 eligibility requirements.

106 SECTION 9. Local taxes.--

107 (a) Counties, school districts, and municipalities shall,
108 and special districts may, be authorized by law to levy ad
109 valorem taxes and may be authorized by general law to levy other
110 taxes, for their respective purposes, except ad valorem taxes on
111 intangible personal property and taxes prohibited by this
112 constitution.

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

417689

10/17/2007 10:00:08 PM

Amendment No.

128 authorized by law, levy additional taxes within the limits fixed
129 for municipal purposes.

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

133 ARTICLE VIII

134 LOCAL GOVERNMENT

135 SECTION 1. Counties.--

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

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

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

146 (d) COUNTY OFFICERS. There shall be elected by the
147 electors of each county, for terms of four years, a sheriff, a
148 tax collector, a property appraiser, a supervisor of elections,
149 and a clerk of the circuit court; except, when provided by
150 county charter or special law approved by vote of the electors
151 of the county, any county officer other than a property
152 appraiser may be chosen in another manner therein specified, or
153 any county office other than the office of property appraiser
154 may be abolished when all the duties of the office prescribed by
155 general law are transferred to another office. When not

417689

10/17/2007 10:00:08 PM

Amendment No.

156 otherwise provided by county charter or special law approved by
157 vote of the electors, the clerk of the circuit court shall be ex
158 officio clerk of the board of county commissioners, auditor,
159 recorder and custodian of all county funds.

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

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

176 (g) CHARTER GOVERNMENT. Counties operating under county
177 charters shall have all powers of local self-government not
178 inconsistent with general law, or with special law approved by
179 vote of the electors. The governing body of a county operating
180 under a charter may enact county ordinances not inconsistent
181 with general law. The charter shall provide which shall prevail
182 in the event of conflict between county and municipal
183 ordinances.

417689

10/17/2007 10:00:08 PM

Amendment No.

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

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

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

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

203 ARTICLE XII

204 SCHEDULE

205 SECTION 27. Elected property appraisers; application.--The
206 requirement in Section 1(d) of Article VIII for a property
207 appraiser to be elected by the electors of the county shall
208 apply in each county, including each charter county, regardless
209 of whether the charter was adopted pursuant to Section 1(g) of
210 Article VIII or pursuant to Section 9, Section 10, Section 11,
211 or Section 24 of Article VIII of the Constitution of 1885, as
417689

10/17/2007 10:00:08 PM

Amendment No.

212 amended and incorporated by reference in Section 6(e) of Article
213 VIII. Any county that does not have an elected property
214 appraiser on the effective date of the amendment to Section 1 of
215 Article VIII of this constitution shall provide for electing a
216 property appraiser at the next general election as provided by
217 general law.

218 SECTION 28. Property tax exemptions and ad valorem tax
219 limitations.--The amendments to Sections 3, 4, 6, and 9 of
220 Article VII, providing a \$25,000 exemption from ad valorem
221 taxation for tangible personal property, providing an additional
222 homestead exemption equal to the greater of twenty-five percent
223 of the homestead's just valuation from \$25,000 up to \$1 million
224 or

225
226 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====
227

228 Remove line(s) 358-376 and insert:
229 homestead just value from \$25,000 up to \$1 million or the
230 accumulated benefit provided under Save Our Homes, 2) exempts
231 certain low-income seniors from ad valorem tax on their
232 homesteads, and 3) provides for the transfer of accumulated Save
233 Our Homes benefits and authorizes Legislature to increase amount
234 and percentage of accrued benefit. With respect to non-homestead
235 property, this revision allows the Legislature to limit ad
236 valorem assessments on 4) affordable housing and 5) on working
237 waterfronts under specific circumstances, 6) provides a \$25,000
238 exemption for tangible personal property, and 7) limits annual
239 increases in assessments of nonhomestead real property. Further,
417689

10/17/2007 10:00:08 PM

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

240 this revision 8) requires the Legislature to limit the authority
241 of local governments other than school districts to increase
242 property taxes, and 9) requires all county property appraisers
243 to be elected.

244 In more detail, this revision:

245 1. Provides for an additional homestead exemption equal to
246 the greater of 25 percent of the just value of the homestead
247 property from \$25,000 up to \$1 million or the accumulated
248 benefit