

Amendment No.

CHAMBER ACTION

Senate

House

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Representative(s) Simmons offered the following:

Amendment to Substitute Amendment (223149) (with ballot statement amendment)

Remove line(s) 111-325 and insert:
thousand dollars up to one million dollars of just valuation,
upon establishment of right thereto in the manner prescribed by
law. The real estate may be held by legal or equitable title,
by the entireties, jointly, in common, as a condominium, or
indirectly by stock ownership or membership representing the
owner's or member's proprietary interest in a corporation owning
a fee or a leasehold initially in excess of ninety-eight years.
The exemption shall not apply with respect to any assessment
roll until such roll is first determined to be in compliance
with the provisions of Section 4 of this Article by a state
agency designated by general law. This exemption is repealed on

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17 the effective date of any amendment to Section 4 of this Article
18 that provides for the assessment of homestead property at less
19 than just value.

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

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

37 ~~(d) By general law and subject to conditions specified~~
38 ~~therein, the exemption shall be increased to a total of the~~
39 ~~following amounts of assessed value of real estate for each levy~~
40 ~~other than those of school districts: fifteen thousand dollars~~
41 ~~with respect to 1980 assessments; twenty thousand dollars with~~
42 ~~respect to 1981 assessments; twenty-five thousand dollars with~~
43 ~~respect to assessments for 1982 and each year thereafter.~~

44 However, such increase shall not apply with respect to any
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45 ~~assessment roll until such roll is first determined to be in~~
46 ~~compliance with the provisions of section 4 by a state agency~~
47 ~~designated by general law. This subsection shall stand repealed~~
48 ~~on the effective date of any amendment to section 4 which~~
49 ~~provides for the assessment of homestead property at a specified~~
50 ~~percentage of its just value.~~

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

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

70 (e)~~(g)~~ Each veteran who is age 65 or older who is
71 partially or totally permanently disabled shall receive a
72 discount from the amount of the ad valorem tax otherwise owed on

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

95 (f) Real property owned and used as a homestead by a
96 person who has attained age sixty-five and whose household
97 income, as defined by general law, does not exceed \$23,604 is
98 exempt from ad valorem taxation. The legislature shall provide
99 for an annual adjustment of the income limitation prescribed in
100 this subsection for changes in the cost of living and may

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101 provide additional financial eligibility requirements or other
102 eligibility requirements.

103 SECTION 9. Local taxes.--

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

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

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155 officio clerk of the board of county commissioners, auditor,
156 recorder and custodian of all county funds.

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

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

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

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

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

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

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

200 ARTICLE XII

201 SCHEDULE

202 SECTION 27. Elected property appraisers; application.--The
203 requirement in Section 1(d) of Article VIII for a property
204 appraiser to be elected by the electors of the county shall
205 apply in each county, including each charter county, regardless
206 of whether the charter was adopted pursuant to Section 1(g) of
207 Article VIII or pursuant to Section 9, Section 10, Section 11,
208 or Section 24 of Article VIII of the Constitution of 1885, as
209 amended and incorporated by reference in Section 6(e) of Article
210 VIII. Any county that does not have an elected property

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211 appraiser on the effective date of the amendment to Section 1 of
212 Article VIII of this constitution shall provide for electing a
213 property appraiser at the next general election as provided by
214 general law.

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

222
223 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

224 Remove line(s) 351-368, and insert:
225 \$25,000 up to \$1 million, 2) exempts certain low-income seniors
226 from ad valorem tax on their homesteads, and 3) provides for the
227 transfer of accumulated Save Our Homes benefits and authorizes
228 Legislature to increase amount and percentage of accrued
229 benefit. With respect to non-homestead property, this revision
230 allows the Legislature to limit ad valorem assessments on 4)
231 affordable housing and 5) on working waterfronts under specific
232 circumstances, 6) provides a \$25,000 exemption for tangible
233 personal property, and 7) limits annual increases in assessments
234 of nonhomestead real property. Further, this revision 8)
235 requires the Legislature to limit the authority of local
236 governments other than school districts to increase property
237 taxes, and 9) requires all county property appraisers to be
238 elected.

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HOUSE AMENDMENT
Bill No. CS/HJR 7001D

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239 | In more detail, this revision:

240 | 1. Provides for an additional homestead exemption equal to
241 | 25 percent of the just value of the property from \$25,000 up to
242 | \$1 million.