

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Richardson offered the following:

2

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

4 Remove line(s) 348-472 and insert:

5 (h) The legislature may, by general law, allow counties or
6 municipalities, for the purpose of their respective tax levies
7 and subject to the provisions of general law, to grant an
8 additional homestead exemption of not more than twenty-five
9 thousand dollars to any person who has the legal or equitable
10 title to real estate and maintains thereon the permanent
11 residence of the owner. The general law must allow counties and
12 municipalities to grant this additional exemption, within the
13 limits prescribed in this subsection, by ordinance adopted in
14 the manner prescribed by general law.

15 SECTION 9. Local taxes.--

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16 (a) Counties, school districts, and municipalities shall,
17 and special districts may, be authorized by law to levy ad
18 valorem taxes and may be authorized by general law to levy other
19 taxes, for their respective purposes, except ad valorem taxes on
20 intangible personal property and taxes prohibited by this
21 constitution.

22 (b) Ad valorem taxes, exclusive of taxes levied for the
23 payment of bonds and taxes levied for periods not longer than
24 two years when authorized by vote of the electors who are the
25 owners of freeholds therein not wholly exempt from taxation,
26 shall not be levied in excess of the following millages upon the
27 assessed value of real estate and tangible personal property:
28 for all county purposes, ten mills; for all municipal purposes,
29 ten mills; for all school purposes, ten mills; for water
30 management purposes for the northwest portion of the state lying
31 west of the line between ranges two and three east, 0.05 mill;
32 for water management purposes for the remaining portions of the
33 state, 1.0 mill; and for all other special districts a millage
34 authorized by law approved by vote of the electors who are
35 owners of freeholds therein not wholly exempt from taxation. A
36 county furnishing municipal services may, to the extent
37 authorized by law, levy additional taxes within the limits fixed
38 for municipal purposes.

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

42 ARTICLE VIII

43 LOCAL GOVERNMENT

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44 SECTION 1. Counties.--

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

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

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

55 (d) COUNTY OFFICERS. There shall be elected by the
56 electors of each county, for terms of four years, a sheriff, a
57 tax collector, a property appraiser, a supervisor of elections,
58 and a clerk of the circuit court; except, when provided by
59 county charter or special law approved by vote of the electors
60 of the county, any county officer other than a property
61 appraiser may be chosen in another manner therein specified, or
62 any county office other than the office of property appraiser
63 may be abolished when all the duties of the office prescribed by
64 general law are transferred to another office. When not
65 otherwise provided by county charter or special law approved by
66 vote of the electors, the clerk of the circuit court shall be ex
67 officio clerk of the board of county commissioners, auditor,
68 recorder and custodian of all county funds.

69 (e) COMMISSIONERS. Except when otherwise provided by
70 county charter, the governing body of each county shall be a
71 board of county commissioners composed of five or seven members
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72 serving staggered terms of four years. After each decennial
73 census the board of county commissioners shall divide the county
74 into districts of contiguous territory as nearly equal in
75 population as practicable. One commissioner residing in each
76 district shall be elected as provided by law.

77 (f) NON-CHARTER GOVERNMENT. Counties not operating under
78 county charters shall have such power of self-government as is
79 provided by general or special law. The board of county
80 commissioners of a county not operating under a charter may
81 enact, in a manner prescribed by general law, county ordinances
82 not inconsistent with general or special law, but an ordinance
83 in conflict with a municipal ordinance shall not be effective
84 within the municipality to the extent of such conflict.

85 (g) CHARTER GOVERNMENT. Counties operating under county
86 charters shall have all powers of local self-government not
87 inconsistent with general law, or with special law approved by
88 vote of the electors. The governing body of a county operating
89 under a charter may enact county ordinances not inconsistent
90 with general law. The charter shall provide which shall prevail
91 in the event of conflict between county and municipal
92 ordinances.

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

97 (i) COUNTY ORDINANCES. Each county ordinance shall be
98 filed with the custodian of state records and shall become
99 effective at such time thereafter as is provided by general law.
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100 (j) VIOLATION OF ORDINANCES. Persons violating county
101 ordinances shall be prosecuted and punished as provided by law.

102 (k) COUNTY SEAT. In every county there shall be a county
103 seat at which shall be located the principal offices and
104 permanent records of all county officers. The county seat may
105 not be moved except as provided by general law. Branch offices
106 for the conduct of county business may be established elsewhere
107 in the county by resolution of the governing body of the county
108 in the manner prescribed by law. No instrument shall be deemed
109 recorded until filed at the county seat, or a branch office
110 designated by the governing body of the county for the recording
111 of instruments, according to law.

112 ARTICLE XII

113 SCHEDULE

114 SECTION 27. Elected property appraisers; application.--The
115 requirement in Section 1(d) of Article VIII for a property
116 appraiser to be elected by the electors of the county shall
117 apply in each county, including each charter county, regardless
118 of whether the charter was adopted pursuant to Section 1(g) of
119 Article VIII or pursuant to Section 9, Section 10, Section 11,
120 or Section 24 of Article VIII of the Constitution of 1885, as
121 amended and incorporated by reference in Section 6(e) of Article
122 VIII. Any county that does not have an elected property
123 appraiser on the effective date of the amendment to Section 1 of
124 Article VIII of this constitution shall provide for electing a
125 property appraiser at the next general election as provided by
126 general law.

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127 SECTION 28. Property tax exemptions and ad valorem tax
128 limitations.--The amendments to Sections 3, 4, 6, and 9 of
129 Article VII, providing a \$25,000 exemption from ad valorem
130 taxation for tangible personal property, providing an additional
131 \$25,000 homestead exemption, authorizing the transfer of the
132 accrued benefit from the limitation on the assessment of
133 homestead property, providing an additional homestead exemption
134 for first-time homestead property owners, providing a complete
135 homestead exemption for low-income seniors, providing for
136 assessing rent-restricted affordable housing and commercial and
137 public-access waterfront property pursuant to general law,
138 limiting annual increases in assessments of nonhomestead real
139 property, to authorize the legislature to allow counties and
140 municipalities to provide by ordinance an additional up to
141 \$25,000 homestead exemption, and requiring the legislature to
142 limit the authority

143
144 == B A L L O T S T A T E M E N T A M E N D M E N T ==
145 Remove line(s) 499-562 and insert:
146 diminishes over time for first-time Florida homebuyers, 4)
147 authorizes the Legislature to allow counties and municipalities
148 to provide an additional homestead exemption by ordinance, and
149 5) provides for the transfer of accumulated Save Our Homes
150 benefits. With respect to non-homestead property, this revision
151 allows the Legislature to limit ad valorem assessments on 6)
152 affordable housing and 7) on working waterfronts under specific
153 circumstances, 8) provides a \$25,000 exemption for tangible
154 personal property, and 9) limits annual increases in assessments

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155 of nonhomestead real property. Further, this revision 10)
156 requires the Legislature to limit the authority of local
157 governments other than school districts to increase property
158 taxes, and 11) requires all county property appraisers to be
159 elected.

160 In more detail, this revision:

161 1. Increases the homestead exemption by providing an
162 additional \$25,000 homestead exemption for the portion of the
163 assessed value above \$50,000 up to \$75,000. This exemption does
164 not apply to school taxes.

165 2. Authorizes the Legislature to allow counties and
166 municipalities to provide for an additional up to \$25,000
167 homestead exemption by ordinance.

168 3. Exempts certain low-income seniors from ad valorem tax
169 on their homes. Persons 65 or older whose household income is
170 less than \$23,604, adjusted annually for inflation, will be
171 totally exempt from ad valorem taxes, including school taxes, on
172 their homestead property.

173 4. Provides an increased exemption for first-time Florida
174 homebuyers beginning in 2008. First-time homebuyers in Florida
175 who qualify for homestead exemption will be eligible for an
176 additional exemption equal to 25 percent of the assessed value
177 of their new home, not to exceed 25 percent of the county median
178 homestead just value for the prior year. The amount of the
179 exemption will decrease each year by the amount of the home's
180 Save Our Homes benefit. When the amount of the home's Save Our
181 Homes benefit meets or exceeds this exemption, the exemption is
182 lost. This exemption also is available to 2007 first-time

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183 homebuyers who qualify for homestead exemption January 1, 2008.
184 This exemption does not apply to school taxes.

185 5. Provides for the transfer of accumulated Save Our Homes
186 benefits. Homestead property owners will be able to transfer
187 their Save Our Homes benefit to a new homestead within two years
188 of relinquishing their previous homestead exemption; except, if
189 the new homestead is established on January 1, 2008, the
190 previous homestead must have been relinquished in 2007. If the
191 new homestead has a higher just value than the old one, the
192 entire benefit can be transferred; if the new homestead has a
193 lower just value, the amount of benefit transferred will be
194 reduced in proportion of the just value of the new homestead to
195 the just value of the old homestead. The transferred benefit may
196 not exceed \$1 million. This provision does not apply to school
197 taxes.

198 6. Provides for assessing certain rent-restricted
199 affordable housing property as provided by general law. This
200 provision will not apply to school taxes.

201 7. Provides for assessing certain waterfront property used
202 for commercial fishing, commercial water-dependent activities,
203 and public access as provided by general law. This provision
204 will not apply to school taxes.

205 8. Limits increases in assessments each year for all
206 property other than homestead property to the lower of 3 percent
207 or the percentage change in the Consumer Price Index.

208 9. Authorizes an exemption from ad valorem taxes of
209 \$25,000 of assessed value of tangible personal property. This
210 provision applies to all tax levies.

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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211 10. Requires the Legislature to limit the authority of
212 counties, municipalities, and special districts to increase ad
213 valorem taxes.

214 11. Requires each county to have an elected property
215

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

217 Remove line(s) 15 and insert:

218 complete homestead exemption for low-income seniors, to
219 authorize the Legislature to allow counties and municipalities
220 to provide an additional homestead exemption by ordinance, to