

(LATE FILED)

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative(s) Galvano, Ambler, and Llorente offered the following:

Amendment (with ballot statement and title amendments)

Remove line(s) 24-484 and insert:

That the following amendments to Sections 3, 4, 6, and 9 and the creation of Section 19 of Article VII, the amendment to Section 1 of Article VIII, and the creation of Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

507635

10/17/2007 1:38:21 PM

Amendment No.

16 (a) All property owned by a municipality and used
17 exclusively by it for municipal or public purposes shall be
18 exempt from taxation. A municipality, owning property outside
19 the municipality, may be required by general law to make payment
20 to the taxing unit in which the property is located. Such
21 portions of property as are used predominantly for educational,
22 literary, scientific, religious or charitable purposes may be
23 exempted by general law from taxation.

24 (b) There shall be exempt from taxation, cumulatively, to
25 every head of a family residing in this state, household goods
26 and personal effects to the value fixed by general law, not less
27 than one thousand dollars, and to every widow or widower or
28 person who is blind or totally and permanently disabled,
29 property to the value fixed by general law not less than five
30 hundred dollars.

31 (c) Any county or municipality may, for the purpose of its
32 respective tax levy and subject to the provisions of this
33 subsection and general law, grant community and economic
34 development ad valorem tax exemptions to new businesses and
35 expansions of existing businesses, as defined by general law.
36 Such an exemption may be granted only by ordinance of the county
37 or municipality, and only after the electors of the county or
38 municipality voting on such question in a referendum authorize
39 the county or municipality to adopt such ordinances. An
40 exemption so granted shall apply to improvements to real
41 property made by or for the use of a new business and
42 improvements to real property related to the expansion of an
43 existing business and shall also apply to tangible personal

507635

10/17/2007 1:38:21 PM

Amendment No.

property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) By general law and subject to conditions specified therein, there may be granted an ad valorem tax exemption to a renewable energy source device and to real property on which such device is installed and operated, to the value fixed by general law not to exceed the original cost of the device, and for the period of time fixed by general law not to exceed ten years.

(e) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(f) By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of

507635
10/17/2007 1:38:21 PM

Amendment No.

72 | property subject to tangible personal property tax shall be
73 | exempt from ad valorem taxation.

74 | SECTION 4. Taxation; assessments.--By general law
75 | regulations shall be prescribed which shall secure a just
76 | valuation of all property for ad valorem taxation, provided:

77 | (a) Agricultural land, land producing high water recharge
78 | to Florida's aquifers, or land used exclusively for
79 | noncommercial recreational purposes may be classified by general
80 | law and assessed solely on the basis of character or use.

81 | (b) Pursuant to general law tangible personal property
82 | held for sale as stock in trade and livestock may be valued for
83 | taxation at a specified percentage of its value, may be
84 | classified for tax purposes, or may be exempted from taxation.

85 | (c) All persons entitled to a homestead exemption under
86 | Section 6 of this Article shall have their homestead assessed at
87 | just value as of January 1 of the year following the effective
88 | date of this amendment. This assessment shall change only as
89 | provided herein.

90 | (1) Assessments subject to this provision shall be changed
91 | annually on January 1st of each year; but those changes in
92 | assessments shall not exceed the lower of the following:

93 | a. Three percent (3%) of the assessment for the prior
94 | year.

95 | b. The percent change in the Consumer Price Index for all
96 | urban consumers, U.S. City Average, all items 1967=100, or
97 | successor reports for the preceding calendar year as initially
98 | reported by the United States Department of Labor, Bureau of
99 | Labor Statistics.

507635

10/17/2007 1:38:21 PM

Amendment No.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided herein.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. For all levies other than school district levies, a person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new

507635
10/17/2007 1:38:21 PM

Amendment No.

128 homestead assessed at less than just value. A person who
129 establishes a new homestead as of January 1, 2008, is entitled
130 to have the new homestead assessed at less than just value only
131 if that person received a homestead exemption on January 1,
132 2007. The assessed value of the newly established homestead
133 shall be determined as follows:

134 1. If the just value of the new homestead is greater than
135 or equal to the just value of the prior homestead of the person
136 establishing the new homestead as of January 1 of the year in
137 which the prior homestead was abandoned, the assessed value of
138 the new homestead shall be the just value of the new homestead
139 minus an amount equal to the lesser of \$1 million or the
140 difference between the just value and the assessed value of the
141 prior homestead as of January 1 of the year in which the prior
142 homestead was abandoned. Thereafter, the homestead shall be
143 assessed as provided herein.

144 2. If the just value of the new homestead is less than the
145 just value of the prior homestead of the person establishing the
146 new homestead as of January 1 of the year in which the prior
147 homestead was abandoned, the assessed value of the new homestead
148 shall be equal to the just value of the new homestead divided by
149 the just value of the prior homestead and multiplied by the
150 assessed value of the prior homestead. However, if the
151 difference between the just value of the new homestead and the
152 assessed value of the new homestead calculated pursuant to this
153 sub-subparagraph is greater than \$1 million, the assessed value
154 of the new homestead shall be increased so that the difference

507635

10/17/2007 1:38:21 PM

Amendment No.

155 between the just value and the assessed value equals \$1 million.

156 Thereafter, the homestead shall be assessed as provided herein.

157 b. By general law and subject to conditions specified
158 therein, the legislature shall provide for application of this
159 paragraph to property owned by more than one person.

160 (d) The legislature may, by general law, for assessment
161 purposes and subject to the provisions of this subsection, allow
162 counties and municipalities to authorize by ordinance that
163 historic property may be assessed solely on the basis of
164 character or use. Such character or use assessment shall apply
165 only to the jurisdiction adopting the ordinance. The
166 requirements for eligible properties must be specified by
167 general law.

168 (e) A county may, in the manner prescribed by general law,
169 provide for a reduction in the assessed value of homestead
170 property to the extent of any increase in the assessed value of
171 that property which results from the construction or
172 reconstruction of the property for the purpose of providing
173 living quarters for one or more natural or adoptive grandparents
174 or parents of the owner of the property or of the owner's spouse
175 if at least one of the grandparents or parents for whom the
176 living quarters are provided is 62 years of age or older. Such a
177 reduction may not exceed the lesser of the following:

178 (1) The increase in assessed value resulting from
179 construction or reconstruction of the property.

180 (2) Twenty percent of the total assessed value of the
181 property as improved.

507635

10/17/2007 1:38:21 PM

Amendment No.

182 (f) As defined by general law, real property that is used
183 to provide affordable housing and is subject to rent
184 restrictions imposed by a governmental agency may be assessed as
185 provided by general law, subject to conditions or limitations
186 specified therein. This subsection shall apply to all levies
187 other than school district levies.

188 (g) As defined by general law, land that is used
189 exclusively for commercial fishing purposes or that is open to
190 the public and used predominantly for commercial water-dependent
191 activities or for public access to waters that are navigable may
192 be assessed as provided by general law, subject to conditions or
193 limitations specified therein. For purposes of this paragraph,
194 the term "water-dependent activity" means any activity that can
195 be conducted only on, in, over, or adjacent to waters that are
196 navigable and that requires direct access to water and involves
197 the use of water as an integral part of such activity. This
198 subsection shall apply to all levies other than school district
199 levies.

200 (h) Increases in assessments each year for all property
201 other than property entitled to the assessment increase
202 limitations provided in this section shall not exceed the
203 limitations specified in paragraph (1) of subsection (c) of this
204 section.

205 SECTION 6. Homestead exemptions.--

206 (a) Every person who has the legal or equitable title to
207 real estate and maintains thereon the permanent residence of the
208 owner, or another legally or naturally dependent upon the owner,
209 shall be exempt from taxation thereon, except assessments for

507635

10/17/2007 1:38:21 PM

Amendment No.

210 special benefits, up to the assessed valuation of twenty-five
211 ~~five~~ thousand dollars and, for all levies other than school
212 district levies, on the assessed valuation greater than fifty
213 thousand dollars and up to seventy-five thousand dollars, upon
214 establishment of right thereto in the manner prescribed by law.
215 The real estate may be held by legal or equitable title, by the
216 entireties, jointly, in common, as a condominium, or indirectly
217 by stock ownership or membership representing the owner's or
218 member's proprietary interest in a corporation owning a fee or a
219 leasehold initially in excess of ninety-eight years. The
220 exemption shall not apply with respect to any assessment roll
221 until such roll is first determined to be in compliance with the
222 provisions of Section 4 of this Article by a state agency
223 designated by general law. This exemption is repealed on the
224 effective date of any amendment to Section 4 of this Article
225 that provides for the assessment of homestead property at less
226 than just value.

227 (b) Not more than one exemption shall be allowed any
228 individual or family unit or with respect to any residential
229 unit. No exemption shall exceed the value of the real estate
230 assessable to the owner or, in case of ownership through stock
231 or membership in a corporation, the value of the proportion
232 which the interest in the corporation bears to the assessed
233 value of the property.

234 (c) As provided by general law and subject to conditions
235 specified therein, each person who establishes the right to
236 receive the homestead exemption provided in subsection (a)
237 within one year after purchasing the homestead property and who

507635

10/17/2007 1:38:21 PM

Amendment No.

238 had not previously owned property receiving the homestead
239 exemption provided in subsection (a) is entitled to an
240 additional homestead exemption in an amount equal to twenty-five
241 percent of the homestead property's just value on January 1 of
242 the year the homestead exemption is established, not to exceed
243 twenty-five percent of the median just value of homesteads in
244 the county in which the homestead is located in the year prior
245 to establishing the new homestead. This exemption is not
246 available if any owner of the property has previously owned
247 property that received the homestead exemption provided in
248 subsection (a). The additional homestead exemption shall be
249 reduced each year by the difference between the homestead's just
250 value and assessed value as determined under subsection (c) of
251 Section 4 of this Article until the value of the exemption is
252 reduced to zero. The exemption provided under this subsection
253 shall apply to all levies other than school district levies.

254 ~~(c) By general law and subject to conditions specified~~
255 ~~therein, the exemption shall be increased to a total of twenty-~~
256 ~~five thousand dollars of the assessed value of the real estate~~
257 ~~for each school district levy. By general law and subject to~~
258 ~~conditions specified therein, the exemption for all other levies~~
259 ~~may be increased up to an amount not exceeding ten thousand~~
260 ~~dollars of the assessed value of the real estate if the owner~~
261 ~~has attained age sixty-five or is totally and permanently~~
262 ~~disabled and if the owner is not entitled to the exemption~~
263 ~~provided in subsection (d).~~

264 ~~(d) By general law and subject to conditions specified~~
265 ~~therein, the exemption shall be increased to a total of the~~
507635

10/17/2007 1:38:21 PM

Amendment No.

~~following amounts of assessed value of real estate for each levy
other than those of school districts: fifteen thousand dollars
with respect to 1980 assessments; twenty thousand dollars with
respect to 1981 assessments; twenty five thousand dollars with
respect to assessments for 1982 and each year thereafter.
However, such increase 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 by a state agency
designated by general law. This subsection shall stand repealed
on the effective date of any amendment to section 4 which
provides for the assessment of homestead property at a specified
percentage of its just value.~~

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

~~(e)(f)~~ The legislature may, by general law, allow counties
or municipalities, for the purpose of their respective tax
levies and subject to the provisions of general law, to grant an
additional homestead tax exemption not exceeding fifty thousand
dollars to any person who has the legal or equitable title to
real estate and maintains thereon the permanent residence of the
owner and who has attained age sixty-five and whose household
income, as defined by general law, does not exceed twenty
thousand dollars. The general law must allow counties and
municipalities to grant this additional exemption, within the
limits prescribed in this subsection, by ordinance adopted in
507635

10/17/2007 1:38:21 PM

Amendment No.

the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

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

507635

10/17/2007 1:38:21 PM

Amendment No.

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

330 SECTION 9. Local taxes.--

331 (a) Counties, school districts, and municipalities shall,
332 and special districts may, be authorized by law to levy ad
333 valorem taxes and may be authorized by general law to levy other
334 taxes, for their respective purposes, except ad valorem taxes on
335 intangible personal property and taxes prohibited by this
336 constitution.

337 (b) Ad valorem taxes, exclusive of taxes levied for the
338 payment of bonds and taxes levied for periods not longer than
339 two years when authorized by vote of the electors who are the
340 owners of freeholds therein not wholly exempt from taxation,
341 shall not be levied in excess of the following millages upon the
342 assessed value of real estate and tangible personal property:
343 for all county purposes, ten mills; for all municipal purposes,
344 ten mills; for all school purposes, ten mills; for water
345 management purposes for the northwest portion of the state lying
346 west of the line between ranges two and three east, 0.05 mill;
347 for water management purposes for the remaining portions of the
348 state, 1.0 mill; and for all other special districts a millage
349 authorized by law approved by vote of the electors who are

507635

10/17/2007 1:38:21 PM

Amendment No.

owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

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

SECTION 19. State sales and use tax increase; application.--By general law, the legislature shall increase the state tax on sales, use, and other transactions imposed under chapter 212, Florida Statutes, by one percent (1%), provided that all revenues generated by the additional one percent (1%) shall be appropriated by the legislature and credited on an annual basis against the amount required by the state to be levied by each school district on all real property for ad valorem taxes necessary to comply with required local effort provisions of general law.

ARTICLE VIII

LOCAL GOVERNMENT

SECTION 1. Counties.--

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

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

507635

10/17/2007 1:38:21 PM

Amendment No.

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

381 (d) COUNTY OFFICERS. There shall be elected by the
382 electors of each county, for terms of four years, a sheriff, a
383 tax collector, a property appraiser, a supervisor of elections,
384 and a clerk of the circuit court; except, when provided by
385 county charter or special law approved by vote of the electors
386 of the county, any county officer other than a property
387 appraiser may be chosen in another manner therein specified, or
388 any county office other than the office of property appraiser
389 may be abolished when all the duties of the office prescribed by
390 general law are transferred to another office. When not
391 otherwise provided by county charter or special law approved by
392 vote of the electors, the clerk of the circuit court shall be ex
393 officio clerk of the board of county commissioners, auditor,
394 recorder and custodian of all county funds.

395 (e) COMMISSIONERS. Except when otherwise provided by
396 county charter, the governing body of each county shall be a
397 board of county commissioners composed of five or seven members
398 serving staggered terms of four years. After each decennial
399 census the board of county commissioners shall divide the county
400 into districts of contiguous territory as nearly equal in
401 population as practicable. One commissioner residing in each
402 district shall be elected as provided by law.

403 (f) NON-CHARTER GOVERNMENT. Counties not operating under
404 county charters shall have such power of self-government as is
507635

10/17/2007 1:38:21 PM

Amendment No.

provided by general or special law. The board of county commissioners of a county not operating under a charter may enact, in a manner prescribed by general law, county ordinances not inconsistent with general or special law, but an ordinance in conflict with a municipal ordinance shall not be effective within the municipality to the extent of such conflict.

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

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

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

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

(k) COUNTY SEAT. In every county there shall be a county seat at which shall be located the principal offices and permanent records of all county officers. The county seat may not be moved except as provided by general law. Branch offices for the conduct of county business may be established elsewhere

507635

10/17/2007 1:38:21 PM

Amendment No.

in the county by resolution of the governing body of the county in the manner prescribed by law. No instrument shall be deemed recorded until filed at the county seat, or a branch office designated by the governing body of the county for the recording of instruments, according to law.

ARTICLE XII

SCHEDULE

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

SECTION 28. Property tax exemptions and ad valorem tax limitations.--The amendments to Sections 3, 4, 6, and 9 and creation of Section 19 of Article VII, providing a \$25,000 exemption from ad valorem taxation for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing the transfer of the accrued benefit from the limitation on the assessment of homestead property, providing an additional homestead exemption for first-time homestead property

507635

10/17/2007 1:38:21 PM

Amendment No.

owners, providing a complete homestead exemption for low-income
seniors, providing for assessing rent-restricted affordable
housing and commercial and public-access waterfront property
pursuant to general law, limiting annual increases in
assessments of nonhomestead real property, requiring the
legislature to limit the authority of counties, municipalities,
and special districts to increase ad valorem taxes, and
requiring the legislature to increase the state sales and use
tax by one percent and appropriate revenues from the increase to
reduce any required local effort; the amendment to Section 1 of
Article VIII, requiring property appraisers to be elected; and
the creation of Section 27 of this Article, providing for
election of county property appraisers, and this section, if
submitted to the electors of this state for approval or
rejection at a special election authorized by law to be held on
January 29, 2008, shall take effect upon approval by the
electors and shall operate retroactively to January 1, 2008, or,
if submitted to the electors of this state for approval or
rejection at the next general election, shall take effect
January 1 of the year following such general election.

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

Remove line(s) 488-562 and insert:

ARTICLE VII, SECTIONS 3, 4, 6, 9, AND 19

ARTICLE VIII, SECTION 1

ARTICLE XII, SECTIONS 27 AND 28

PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX
INCREASES; SALES TAX INCREASE; ELECTED PROPERTY
507635

10/17/2007 1:38:21 PM

Amendment No.

489 APPRAISERS.--This revision proposes changes to the State
490 Constitution relating to ad valorem taxation, a sales tax
491 increase, and elected property appraisers. With respect to
492 homestead property, this revision 1) adds an additional
493 homestead exemption for most homestead owners, 2) exempts
494 certain low-income seniors from ad valorem tax on their
495 homesteads, 3) provides an additional homestead exemption that
496 diminishes over time for first-time Florida homebuyers, and 4)
497 provides for the transfer of accumulated Save Our Homes
498 benefits. With respect to non-homestead property, this revision
499 allows the Legislature to limit ad valorem assessments on 5)
500 affordable housing and 6) on working waterfronts under specific
501 circumstances, 7) provides a \$25,000 exemption for tangible
502 personal property, and 8) limits annual increases in assessments
503 of nonhomestead real property. Further, this revision 9)
504 requires the Legislature to limit the authority of local
505 governments other than school districts to increase property
506 taxes, 10) requires the Legislature to increase the state sales
507 and use tax and appropriate revenues from the increase to reduce
508 required local effort, and 11) requires all county property
509 appraisers to be elected.

510 In more detail, this revision:

511 1. Increases the homestead exemption by providing an
512 additional \$25,000 homestead exemption for the portion of the
513 assessed value above \$50,000 up to \$75,000. This exemption does
514 not apply to school taxes.

515 2. Exempts certain low-income seniors from ad valorem tax
516 on their homes. Persons 65 or older whose household income is
507635

10/17/2007 1:38:21 PM

Amendment No.

less than \$23,604, adjusted annually for inflation, will be totally exempt from ad valorem taxes, including school taxes, on their homestead property.

3. Provides an increased exemption for first-time Florida homebuyers beginning in 2008. First-time homebuyers in Florida who qualify for homestead exemption will be eligible for an additional exemption equal to 25 percent of the assessed value of their new home, not to exceed 25 percent of the county median homestead just value for the prior year. The amount of the exemption will decrease each year by the amount of the home's Save Our Homes benefit. When the amount of the home's Save Our Homes benefit meets or exceeds this exemption, the exemption is lost. This exemption also is available to 2007 first-time homebuyers who qualify for homestead exemption January 1, 2008. This exemption does not apply to school taxes.

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

507635

10/17/2007 1:38:21 PM

Amendment No.

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

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

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

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

9. Requires the Legislature to limit the authority of counties, municipalities, and special districts to increase ad valorem taxes.

10. Requires the Legislature to increase the state sales and use tax by one percent and appropriate revenues generated from the increase to reduce any required local effort imposed upon school districts.

11. Requires each county to have an elected property appraiser as a county officer and eliminates the option for choosing a property appraiser in any other manner as provided by county charter or special law approved by vote of the electors of the county and the option of abolishing the office of the property appraiser when all the duties of the office prescribed by general law are transferred to another office. Provides that the requirement for a property appraiser elected by the electors

507635
10/17/2007 1:38:21 PM

Amendment No.

of the county shall apply in each county without exception, including each charter county, regardless of the authority under which the charter was adopted. It further provides for application of the elected property appraiser requirement to counties, and charter counties notwithstanding constitutional grants of authority to charter counties, and requires such counties to provide for electing a property appraiser as provided by general law.

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

Remove lines 3-17, and insert:

6, and 9 and the creation of Section 19 of Article VII, an amendment to Section 1 of Article VIII, and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to limit assessment increases for nonhomestead real property, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide a complete homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require the Legislature to increase the sales

507635

10/17/2007 1:38:21 PM

(LATE FILED)

HOUSE AMENDMENT

Bill No. CS/HJR 7001D

Amendment No.

600 tax and appropriate increased revenues to reduce required local
601 effort,

507635

10/17/2007 1:38:21 PM