

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative(s) R. Garcia offered the following:

2
3 **Amendment (with ballot statement and title amendments)**

4 Remove line(s) 340-468 and insert:

5 (g) Real property owned and used as a homestead by a
6 person who has attained age sixty-five, whose household income,
7 as defined by general law, does not exceed \$23,604, and who has
8 lived in such homestead for at least 20 years is exempt from ad
9 valorem taxation. The legislature shall provide for an annual
10 adjustment of the income limitation prescribed in this
11 subsection for changes in the cost of living and may provide
12 additional financial eligibility requirements or other
13 eligibility requirements.

14 SECTION 9. Local taxes.--

15 (a) Counties, school districts, and municipalities shall,
16 and special districts may, be authorized by law to levy ad
560025

10/18/2007 10:22:46 AM

Amendment No.

17 | valorem taxes and may be authorized by general law to levy other
18 | taxes, for their respective purposes, except ad valorem taxes on
19 | intangible personal property and taxes prohibited by this
20 | constitution.

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

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

41 | ARTICLE VIII

42 | LOCAL GOVERNMENT

43 | SECTION 1. Counties.--

560025

10/18/2007 10:22:46 AM

Amendment No.

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

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

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

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

68 (e) COMMISSIONERS. Except when otherwise provided by
69 county charter, the governing body of each county shall be a
70 board of county commissioners composed of five or seven members
71 serving staggered terms of four years. After each decennial

560025

10/18/2007 10:22:46 AM

Amendment No.

72 census the board of county commissioners shall divide the county
73 into districts of contiguous territory as nearly equal in
74 population as practicable. One commissioner residing in each
75 district shall be elected as provided by law.

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

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

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

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

560025

10/18/2007 10:22:46 AM

Amendment No.

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

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

111 ARTICLE XII

112 SCHEDULE

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

560025

10/18/2007 10:22:46 AM

Amendment No.

126 SECTION 28. Property tax exemptions and ad valorem tax
127 limitations.--The amendments to Sections 3, 4, 6, and 9 of
128 Article VII, providing a \$25,000 exemption from ad valorem
129 taxation for tangible personal property, providing an additional
130 \$25,000 homestead exemption, authorizing the transfer of the
131 accrued benefit from the limitation on the assessment of
132 homestead property, providing an additional homestead exemption
133 for first-time homestead property owners, providing a complete
134 homestead exemption for certain low-income seniors, providing
135 for

136

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

138 Remove line(s) 516-520 and insert:

139 2. Exempts certain low-income seniors from ad valorem tax
140 on their homes. Persons 65 or older whose household income is
141 less than \$23,604, adjusted annually for inflation, and who have
142 lived in their homestead for at least 20 years will be totally
143 exempt from ad valorem taxes, including school taxes, on their
144 homestead property.

145

146

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

148 Remove line(s) 15 and insert:

149 complete homestead exemption for certain low-income seniors, to