

Amendment No.

CHAMBER ACTION

Senate

House

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Representative(s) Kravitz offered the following:

**Amendment to Amendment (867421) (with ballot statement and title amendments)**

Remove line(s) 5-108 and insert:

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

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.

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

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20 adopted, amended or repealed only upon vote of the electors of  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

22 (d) COUNTY OFFICERS. There shall be elected by the  
23 electors of each county, for terms of four years, a sheriff, a  
24 tax collector, a property appraiser, a supervisor of elections,  
25 and a clerk of the circuit court; except, when provided by  
26 county charter or special law approved by vote of the electors  
27 of the county, any county officer other than a property  
28 appraiser may be chosen in another manner therein specified, or  
29 any county office other than the office of property appraiser  
30 may be abolished when all the duties of the office prescribed by  
31 general law are transferred to another office. When not  
32 otherwise provided by county charter or special law approved by  
33 vote of the electors, the clerk of the circuit court shall be ex  
34 officio clerk of the board of county commissioners, auditor,  
35 recorder and custodian of all county funds.

36 (e) COMMISSIONERS. Except when otherwise provided by  
37 county charter, the governing body of each county shall be a  
38 board of county commissioners composed of five or seven members  
39 serving staggered terms of four years. After each decennial  
40 census the board of county commissioners shall divide the county  
41 into districts of contiguous territory as nearly equal in  
42 population as practicable. One commissioner residing in each  
43 district shall be elected as provided by law.

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44 (f) NON-CHARTER GOVERNMENT. Counties not operating under  
45 county charters shall have such power of self-government as is  
46 provided by general or special law. The board of county  
47 commissioners of a county not operating under a charter may  
48 enact, in a manner prescribed by general law, county ordinances  
49 not inconsistent with general or special law, but an ordinance  
50 in conflict with a municipal ordinance shall not be effective  
51 within the municipality to the extent of such conflict.

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

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

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

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

69 (k) COUNTY SEAT. In every county there shall be a county  
70 seat at which shall be located the principal offices and  
71 permanent records of all county officers. The county seat may  
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72 not be moved except as provided by general law. Branch offices  
73 for the conduct of county business may be established elsewhere  
74 in the county by resolution of the governing body of the county  
75 in the manner prescribed by law. No instrument shall be deemed  
76 recorded until filed at the county seat, or a branch office  
77 designated by the governing body of the county for the recording  
78 of instruments, according to law.

79 ARTICLE XII

80 SCHEDULE

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

94 SECTION 28. Property tax exemptions and ad valorem tax  
95 limitations.--The amendments to Sections 3, 4, 6, and 9 of  
96 Article VII, providing a \$25,000 exemption from ad valorem  
97 taxation for tangible personal property, providing an additional  
98 \$25,000 homestead exemption, authorizing the transfer of the  
99 accrued benefit from the limitation on the assessment of

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100 homestead property, providing an additional homestead exemption  
101 for first-time homestead property owners, providing a complete  
102 homestead exemption for low-income seniors, providing for  
103 assessing rent-restricted affordable housing and commercial and  
104 public-access waterfront property pursuant to general law,  
105 limiting annual increases in assessments of nonhomestead real  
106 property, and requiring the legislature to limit the authority  
107 of counties, municipalities, and special districts to increase  
108 millage rates relating to ad valorem taxation; the amendment to  
109 Section 1 of Article VIII,

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

112 Remove line(s) 112-166 and insert:

113 requires the Legislature to limit the authority of local  
114 governments other than school districts to increase millage  
115 rates relating to ad valorem taxation, and 10) requires all  
116 county property appraisers to be elected.

117 In more detail, this revision:

118 1. Increases the homestead exemption by providing an  
119 additional \$25,000 homestead exemption for the portion of the  
120 assessed value above \$50,000 up to \$75,000. This exemption does  
121 not apply to school taxes.

122 2. Exempts certain low-income seniors from ad valorem tax  
123 on their homes. Persons 65 or older whose household income is  
124 less than \$23,604, adjusted annually for inflation, will be  
125 totally exempt from ad valorem taxes, including school taxes, on  
126 their homestead property.

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

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

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

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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

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

162           8. Authorizes an exemption from ad valorem taxes of  
163 \$25,000 of assessed value of tangible personal property. This  
164 provision applies to all tax levies.

165           9. Requires the Legislature to limit the authority of  
166 counties, municipalities, and special districts to increase  
167 millage rates relating to ad valorem taxation.

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

170           Remove line(s) 171-173 and insert:

171 require the Legislature to limit county, municipality, and  
172 special district authority to increase ad valorem tax millage  
173 rates,

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