

Amendment No.

CHAMBER ACTION

Senate

House

.



1 Representative(s) Gelber, Boyd, Meadows, Richardson, Waldman,
2 Vana, Kiar, Gibson, Bendross-Mindingall, Bucher, Gibbons,
3 Taylor, Saunders, Jenne, Seiler, and Cusack offered the
4 following:

6 **Amendment (with title amendment)**

7 Remove everything after the resolving clause, and insert:

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

15 ARTICLE VII

16 FINANCE AND TAXATION

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17 SECTION 3. Taxes; exemptions.--

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

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

33 (c) Any county or municipality may, for the purpose of its
34 respective tax levy and subject to the provisions of this
35 subsection and general law, grant community and economic
36 development ad valorem tax exemptions to new businesses and
37 expansions of existing businesses, as defined by general law.
38 Such an exemption may be granted only by ordinance of the county
39 or municipality, and only after the electors of the county or
40 municipality voting on such question in a referendum authorize
41 the county or municipality to adopt such ordinances. An
42 exemption so granted shall apply to improvements to real
43 property made by or for the use of a new business and
44 improvements to real property related to the expansion of an
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45 existing business and shall also apply to tangible personal
46 property of such new business and tangible personal property
47 related to the expansion of an existing business. The amount or
48 limits of the amount of such exemption shall be specified by
49 general law. The period of time for which such exemption may be
50 granted to a new business or expansion of an existing business
51 shall be determined by general law. The authority to grant such
52 exemption shall expire ten years from the date of approval by
53 the electors of the county or municipality, and may be renewable
54 by referendum as provided by general law.

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

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

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72 (f) By general law and subject to conditions specified
73 therein, twenty-five thousand dollars of the assessed value of
74 property subject to tangible personal property tax shall be
75 exempt from ad valorem taxation.

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

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

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

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

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

95 a. Three percent (3%) of the assessment for the prior
96 year.

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

102 (2) No assessment shall exceed just value.

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

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

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

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

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

124 (8)a. For all levies other than school district levies, a
125 person who establishes a new homestead as of January 1, 2009, or
126 January 1 of any subsequent year and who has received a
127 homestead exemption pursuant to Section 6 of this Article as of
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128 January 1 of either of the two years immediately preceding the
129 establishment of the new homestead is entitled to have the new
130 homestead assessed at less than just value. A person who
131 establishes a new homestead as of January 1, 2008, is entitled
132 to have the new homestead assessed at less than just value only
133 if that person received a homestead exemption on January 1,
134 2007. The assessed value of the newly established homestead
135 shall be determined as follows:

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

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

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156 of the new homestead shall be increased so that the difference
157 between the just value and the assessed value equals \$1 million.
158 Thereafter, the homestead shall be assessed as provided herein.

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

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

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

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

182 (2) Twenty percent of the total assessed value of the
183 property as improved.

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

190 SECTION 6. Homestead exemptions.--

191 (a) Every person who has the legal or equitable title to
192 real estate and maintains thereon the permanent residence of the
193 owner, or another legally or naturally dependent upon the owner,
194 shall be exempt from taxation thereon, except assessments for
195 special benefits, up to the assessed valuation of twenty-five
196 five thousand dollars, upon establishment of right thereto in
197 the manner prescribed by law. The real estate may be held by
198 legal or equitable title, by the entirety, jointly, in common,
199 as a condominium, or indirectly by stock ownership or membership
200 representing the owner's or member's proprietary interest in a
201 corporation owning a fee or a leasehold initially in excess of
202 ninety-eight years. The exemption shall not apply with respect
203 to any assessment roll until such roll is first determined to be
204 in compliance with the provisions of Section 4 of this Article
205 by a state agency designated by general law. This exemption is
206 repealed on the effective date of any amendment to Section 4 of
207 this Article that provides for the assessment of homestead
208 property at less than just value.

209 (b) Not more than one exemption shall be allowed any
210 individual or family unit or with respect to any residential
211 unit. No exemption shall exceed the value of the real estate
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212 assessable to the owner or, in case of ownership through stock
213 or membership in a corporation, the value of the proportion
214 which the interest in the corporation bears to the assessed
215 value of the property.

216 (c) For all levies other than school district levies, a
217 person who is entitled to a homestead exemption under subsection
218 (a) shall be entitled to an alternative Save Our Homes homestead
219 exemption, which shall apply after the first fifty thousand
220 dollars of just value, equal to forty percent (40%) of the prior
221 year median just value of homesteads in the county in which the
222 homestead is located, for any year in which the tax benefit of
223 such alternative exemption is greater than the tax benefit of
224 the Save Our Homes benefit provided in subsection (c) of Section
225 4 of this Article.

226 ~~(e) By general law and subject to conditions specified~~
227 ~~therein, the exemption shall be increased to a total of twenty-~~
228 ~~five thousand dollars of the assessed value of the real estate~~
229 ~~for each school district levy. By general law and subject to~~
230 ~~conditions specified therein, the exemption for all other levies~~
231 ~~may be increased up to an amount not exceeding ten thousand~~
232 ~~dollars of the assessed value of the real estate if the owner~~
233 ~~has attained age sixty five or is totally and permanently~~
234 ~~disabled and if the owner is not entitled to the exemption~~
235 ~~provided in subsection (d).~~

236 ~~(d) By general law and subject to conditions specified~~
237 ~~therein, the exemption shall be increased to a total of the~~
238 ~~following amounts of assessed value of real estate for each levy~~
239 ~~other than those of school districts: fifteen thousand dollars~~

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240 ~~with respect to 1980 assessments; twenty thousand dollars with~~
241 ~~respect to 1981 assessments; twenty five thousand dollars with~~
242 ~~respect to assessments for 1982 and each year thereafter.~~
243 ~~However, such increase shall not apply with respect to any~~
244 ~~assessment roll until such roll is first determined to be in~~
245 ~~compliance with the provisions of section 4 by a state agency~~
246 ~~designated by general law. This subsection shall stand repealed~~
247 ~~on the effective date of any amendment to section 4 which~~
248 ~~provides for the assessment of homestead property at a specified~~
249 ~~percentage of its just value.~~

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

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

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267 periodic adjustment of the income limitation prescribed in this
268 subsection for changes in the cost of living.

269 ~~(f)(g)~~ Each veteran who is age 65 or older who is
270 partially or totally permanently disabled shall receive a
271 discount from the amount of the ad valorem tax otherwise owed on
272 homestead property the veteran owns and resides in if the
273 disability was combat related, the veteran was a resident of
274 this state at the time of entering the military service of the
275 United States, and the veteran was honorably discharged upon
276 separation from military service. The discount shall be in a
277 percentage equal to the percentage of the veteran's permanent,
278 service-connected disability as determined by the United States
279 Department of Veterans Affairs. To qualify for the discount
280 granted by this subsection, an applicant must submit to the
281 county property appraiser, by March 1, proof of residency at the
282 time of entering military service, an official letter from the
283 United States Department of Veterans Affairs stating the
284 percentage of the veteran's service-connected disability and
285 such evidence that reasonably identifies the disability as
286 combat related, and a copy of the veteran's honorable discharge.
287 If the property appraiser denies the request for a discount, the
288 appraiser must notify the applicant in writing of the reasons
289 for the denial, and the veteran may reapply. The Legislature
290 may, by general law, waive the annual application requirement in
291 subsequent years. This subsection shall take effect December 7,
292 2006, is self-executing, and does not require implementing
293 legislation.

294 ARTICLE VIII

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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.

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

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

(e) COMMISSIONERS. Except when otherwise provided by county charter, the governing body of each county shall be a

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323 board of county commissioners composed of five or seven members
324 serving staggered terms of four years. After each decennial
325 census the board of county commissioners shall divide the county
326 into districts of contiguous territory as nearly equal in
327 population as practicable. One commissioner residing in each
328 district shall be elected as provided by law.

329 (f) NON-CHARTER GOVERNMENT. Counties not operating under
330 county charters shall have such power of self-government as is
331 provided by general or special law. The board of county
332 commissioners of a county not operating under a charter may
333 enact, in a manner prescribed by general law, county ordinances
334 not inconsistent with general or special law, but an ordinance
335 in conflict with a municipal ordinance shall not be effective
336 within the municipality to the extent of such conflict.

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

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

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

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

354 (k) COUNTY SEAT. In every county there shall be a county
355 seat at which shall be located the principal offices and
356 permanent records of all county officers. The county seat may
357 not be moved except as provided by general law. Branch offices
358 for the conduct of county business may be established elsewhere
359 in the county by resolution of the governing body of the county
360 in the manner prescribed by law. No instrument shall be deemed
361 recorded until filed at the county seat, or a branch office
362 designated by the governing body of the county for the recording
363 of instruments, according to law.

364 ARTICLE XII

365 SCHEDULE

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

379 SECTION 28. Property tax exemptions and ad valorem tax
380 limitations.--The amendments to Sections 3, 4, and 6 of Article
381 VII, providing a \$25,000 exemption from ad valorem taxation for
382 tangible personal property, authorizing the transfer of the
383 accrued benefit from the limitation on the assessment of
384 homestead property, and providing for assessing rent-restricted
385 affordable housing and commercial and public-access waterfront
386 property pursuant to general law; the amendment to Section 1 of
387 Article VIII, requiring property appraisers to be elected; and
388 the creation of Section 27 of this Article, providing for
389 election of county property appraisers, and this section, if
390 submitted to the electors of this state for approval or
391 rejection at a special election authorized by law to be held on
392 January 29, 2008, shall take effect upon approval by the
393 electors and shall operate retroactively to January 1, 2008, or,
394 if submitted to the electors of this state for approval or
395 rejection at the next general election, shall take effect
396 January 1 of the year following such general election.

397 BE IT FURTHER RESOLVED that the following statement be
398 placed on the ballot:

399 CONSTITUTIONAL AMENDMENTS

400 ARTICLE VII, SECTIONS 3, 4, AND 6

401 ARTICLE VIII, SECTION 1

402 ARTICLE XII, SECTIONS 27 AND 28

403 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX
404 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes
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405 changes to the State Constitution relating to ad valorem
406 taxation and elected property appraisers. With respect to
407 homestead property, this revision 1) provides for the transfer
408 of accumulated Save Our Homes benefits and 2) provided for an
409 alternative Save Our Homes homestead exemption. With respect to
410 nonhomestead property, this revision 3) allows the Legislature
411 to limit ad valorem assessments on affordable housing and 4)
412 provides a \$25,000 exemption for tangible personal property.
413 Further, this revision 5) requires all county property
414 appraisers to be elected.

415 In more detail, this revision:

416 1. Provides for an alternative Save Our Homes homestead
417 exemption which shall apply after the first \$50,000 of just
418 value, equal to 40 percent of the prior year median just value
419 of homesteads in the county in which the homestead is located,
420 for any year in which the tax benefit of such alternative
421 exemption is greater than the tax benefit of the Save Our Homes
422 assessment increase limitation. This exemption does not apply to
423 school taxes.

424 2. Provides for the transfer of accumulated Save Our Homes
425 benefits. Homestead property owners will be able to transfer
426 their Save Our Homes benefit to a new homestead within two years
427 of relinquishing their previous homestead exemption; except, if
428 the new homestead is established on January 1, 2008, the
429 previous homestead must have been relinquished in 2007. If the
430 new homestead has a higher just value than the old one, the
431 entire benefit can be transferred; if the new homestead has a
432 lower just value, the amount of benefit transferred will be

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433 reduced in proportion of the just value of the new homestead to
434 the just value of the old homestead. The transferred benefit may
435 not exceed \$1 million. This provision does not apply to school
436 taxes.

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

440 4. Authorizes an exemption from ad valorem taxes of
441 \$25,000 of assessed value of tangible personal property. This
442 provision applies to all tax levies.

443 5. Requires each county to have an elected property
444 appraiser as a county officer and eliminates the option for
445 choosing a property appraiser in any other manner as provided by
446 county charter or special law approved by vote of the electors
447 of the county and the option of abolishing the office of the
448 property appraiser when all the duties of the office prescribed
449 by general law are transferred to another office. Provides that
450 the requirement for a property appraiser elected by the electors
451 of the county shall apply in each county without exception,
452 including each charter county, regardless of the authority under
453 which the charter was adopted. It further provides for
454 application of the elected property appraiser requirement to
455 counties, and charter counties notwithstanding constitutional
456 grants of authority to charter counties, and requires such
457 counties to provide for electing a property appraiser as
458 provided by general law.

459 Further, this revision:

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460 A. Repeals obsolete language on the homestead exemption
461 when it was less than \$25,000 and did not apply uniformly to
462 property taxes levied by all local governments.

463 B. Moves two current provisions, related to the homestead
464 exemption, and makes them applicable to the increased homestead
465 exemption.

466 C. Schedules the changes to take effect upon approval by
467 the voters and operate retroactively to January 1, 2008, if
468 approved in a special election held on January 29, 2008, or to
469 take effect January 1, 2009, if approved in the general election
470 held in November of 2008.

471

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

473 Remove the entire title, and insert:

474 House Joint Resolution

475 A joint resolution proposing amendments to Sections 3, 4, and 6
476 of Article VII and Section 1 of Article VIII and the creation of
477 Sections 27 and 28 of Article XII of the State Constitution, to
478 require an exemption from ad valorem taxation for tangible
479 personal property, to provide for the transfer of the accrued
480 benefit from the limitation on the assessed value of homestead
481 property, to provide for assessing rent-restricted affordable
482 housing by general law, to provide for an alternative Save Our
483 Homes homestead exemption, to require each county to have an
484 elected property appraiser, and to provide an effective date if
485 such amendments are adopted.

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