

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Simmons offered the following:

2  
3 **Amendment to Amendment (942089) (with ballot statement and**  
4 **title amendments)**

5 Remove line(s) 112-329 and insert:  
6 property greater than twenty-five thousand dollars up to one  
7 million dollars of just valuation; or

8 b. The accumulated benefit provided under subsection (c)  
9 of Section 4, upon establishment of right thereto in the manner  
10 prescribed by law.

11 (2) The real estate may be held by legal or equitable  
12 title, by the entireties, jointly, in common, as a condominium,  
13 or indirectly by stock ownership or membership representing the  
14 owner's or member's proprietary interest in a corporation owning  
15 a fee or a leasehold initially in excess of ninety-eight years.

16 The exemption shall not apply with respect to any assessment  
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17 roll until such roll is first determined to be in compliance  
18 with the provisions of Section 4 of this Article by a state  
19 agency designated by general law. This exemption is repealed on  
20 the effective date of any amendment to Section 4 of this Article  
21 that provides for the assessment of homestead property at less  
22 than just value.

23 (b) Not more than one exemption shall be allowed any  
24 individual or family unit or with respect to any residential  
25 unit. No exemption shall exceed the value of the real estate  
26 assessable to the owner or, in case of ownership through stock  
27 or membership in a corporation, the value of the proportion  
28 which the interest in the corporation bears to the assessed  
29 value of the property.

30 ~~(c) By general law and subject to conditions specified~~  
31 ~~therein, the exemption shall be increased to a total of twenty-~~  
32 ~~five thousand dollars of the assessed value of the real estate~~  
33 ~~for each school district levy. By general law and subject to~~  
34 ~~conditions specified therein, the exemption for all other levies~~  
35 ~~may be increased up to an amount not exceeding ten thousand~~  
36 ~~dollars of the assessed value of the real estate if the owner~~  
37 ~~has attained age sixty-five or is totally and permanently~~  
38 ~~disabled and if the owner is not entitled to the exemption~~  
39 ~~provided in subsection (d).~~

40 ~~(d) By general law and subject to conditions specified~~  
41 ~~therein, the exemption shall be increased to a total of the~~  
42 ~~following amounts of assessed value of real estate for each levy~~  
43 ~~other than those of school districts: fifteen thousand dollars~~  
44 ~~with respect to 1980 assessments; twenty thousand dollars with~~  
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45 ~~respect to 1981 assessments; twenty five thousand dollars with~~  
46 ~~respect to assessments for 1982 and each year thereafter.~~  
47 ~~However, such increase shall not apply with respect to any~~  
48 ~~assessment roll until such roll is first determined to be in~~  
49 ~~compliance with the provisions of section 4 by a state agency~~  
50 ~~designated by general law. This subsection shall stand repealed~~  
51 ~~on the effective date of any amendment to section 4 which~~  
52 ~~provides for the assessment of homestead property at a specified~~  
53 ~~percentage of its just value.~~

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

59 (d)~~(f)~~ The legislature may, by general law, allow counties  
60 or municipalities, for the purpose of their respective tax  
61 levies and subject to the provisions of general law, to grant an  
62 additional homestead tax exemption not exceeding fifty thousand  
63 dollars to any person who has the legal or equitable title to  
64 real estate and maintains thereon the permanent residence of the  
65 owner and who has attained age sixty-five and whose household  
66 income, as defined by general law, does not exceed twenty  
67 thousand dollars. The general law must allow counties and  
68 municipalities to grant this additional exemption, within the  
69 limits prescribed in this subsection, by ordinance adopted in  
70 the manner prescribed by general law, and must provide for the  
71 periodic adjustment of the income limitation prescribed in this  
72 subsection for changes in the cost of living.

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73        ~~(e)(g)~~ Each veteran who is age 65 or older who is  
74 partially or totally permanently disabled shall receive a  
75 discount from the amount of the ad valorem tax otherwise owed on  
76 homestead property the veteran owns and resides in if the  
77 disability was combat related, the veteran was a resident of  
78 this state at the time of entering the military service of the  
79 United States, and the veteran was honorably discharged upon  
80 separation from military service. The discount shall be in a  
81 percentage equal to the percentage of the veteran's permanent,  
82 service-connected disability as determined by the United States  
83 Department of Veterans Affairs. To qualify for the discount  
84 granted by this subsection, an applicant must submit to the  
85 county property appraiser, by March 1, proof of residency at the  
86 time of entering military service, an official letter from the  
87 United States Department of Veterans Affairs stating the  
88 percentage of the veteran's service-connected disability and  
89 such evidence that reasonably identifies the disability as  
90 combat related, and a copy of the veteran's honorable discharge.  
91 If the property appraiser denies the request for a discount, the  
92 appraiser must notify the applicant in writing of the reasons  
93 for the denial, and the veteran may reapply. The Legislature  
94 may, by general law, waive the annual application requirement in  
95 subsequent years. This subsection shall take effect December 7,  
96 2006, is self-executing, and does not require implementing  
97 legislation.

98        (f) Real property owned and used as a homestead by a  
99 person who has attained age sixty-five and whose household  
100 income, as defined by general law, does not exceed \$23,604 is  
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101 exempt from ad valorem taxation. The legislature shall provide  
102 for an annual adjustment of the income limitation prescribed in  
103 this subsection for changes in the cost of living and may  
104 provide additional financial eligibility requirements or other  
105 eligibility requirements.

106 SECTION 9. Local taxes.--

107 (a) Counties, school districts, and municipalities shall,  
108 and special districts may, be authorized by law to levy ad  
109 valorem taxes and may be authorized by general law to levy other  
110 taxes, for their respective purposes, except ad valorem taxes on  
111 intangible personal property and taxes prohibited by this  
112 constitution.

113 (b) Ad valorem taxes, exclusive of taxes levied for the  
114 payment of bonds and taxes levied for periods not longer than  
115 two years when authorized by vote of the electors who are the  
116 owners of freeholds therein not wholly exempt from taxation,  
117 shall not be levied in excess of the following millages upon the  
118 assessed value of real estate and tangible personal property:  
119 for all county purposes, ten mills; for all municipal purposes,  
120 ten mills; for all school purposes, ten mills; for water  
121 management purposes for the northwest portion of the state lying  
122 west of the line between ranges two and three east, 0.05 mill;  
123 for water management purposes for the remaining portions of the  
124 state, 1.0 mill; and for all other special districts a millage  
125 authorized by law approved by vote of the electors who are  
126 owners of freeholds therein not wholly exempt from taxation. A  
127 county furnishing municipal services may, to the extent

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128 authorized by law, levy additional taxes within the limits fixed  
129 for municipal purposes.

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

133 ARTICLE VIII

134 LOCAL GOVERNMENT

135 SECTION 1. Counties.--

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

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

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

146 (d) COUNTY OFFICERS. There shall be elected by the  
147 electors of each county, for terms of four years, a sheriff, a  
148 tax collector, a property appraiser, a supervisor of elections,  
149 and a clerk of the circuit court; except, when provided by  
150 county charter or special law approved by vote of the electors  
151 of the county, any county officer other than a property  
152 appraiser may be chosen in another manner therein specified, or  
153 any county office other than the office of property appraiser  
154 may be abolished when all the duties of the office prescribed by  
155 general law are transferred to another office. When not

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156 otherwise provided by county charter or special law approved by  
157 vote of the electors, the clerk of the circuit court shall be ex  
158 officio clerk of the board of county commissioners, auditor,  
159 recorder and custodian of all county funds.

160 (e) COMMISSIONERS. Except when otherwise provided by  
161 county charter, the governing body of each county shall be a  
162 board of county commissioners composed of five or seven members  
163 serving staggered terms of four years. After each decennial  
164 census the board of county commissioners shall divide the county  
165 into districts of contiguous territory as nearly equal in  
166 population as practicable. One commissioner residing in each  
167 district shall be elected as provided by law.

168 (f) NON-CHARTER GOVERNMENT. Counties not operating under  
169 county charters shall have such power of self-government as is  
170 provided by general or special law. The board of county  
171 commissioners of a county not operating under a charter may  
172 enact, in a manner prescribed by general law, county ordinances  
173 not inconsistent with general or special law, but an ordinance  
174 in conflict with a municipal ordinance shall not be effective  
175 within the municipality to the extent of such conflict.

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

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

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

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

193 (k) COUNTY SEAT. In every county there shall be a county  
194 seat at which shall be located the principal offices and  
195 permanent records of all county officers. The county seat may  
196 not be moved except as provided by general law. Branch offices  
197 for the conduct of county business may be established elsewhere  
198 in the county by resolution of the governing body of the county  
199 in the manner prescribed by law. No instrument shall be deemed  
200 recorded until filed at the county seat, or a branch office  
201 designated by the governing body of the county for the recording  
202 of instruments, according to law.

203 ARTICLE XII

204 SCHEDULE

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

218 SECTION 28. Property tax exemptions and ad valorem tax  
 219 limitations.--The amendments to Sections 3, 4, 6, and 9 of  
 220 Article VII, providing a \$25,000 exemption from ad valorem  
 221 taxation for tangible personal property, providing an additional  
 222 homestead exemption equal to the greater of forty percent of the  
 223 homestead's just valuation from \$25,000 up to \$1 million or the  
 224

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

226 Remove line(s) 357-375, and insert:

227 homestead just value from \$25,000 up to \$1 million or the  
 228 accumulated benefit provided under Save Our Homes, 2) exempts  
 229 certain low-income seniors from ad valorem tax on their  
 230 homesteads, and 3) provides for the transfer of accumulated Save  
 231 Our Homes benefits and authorizes Legislature to increase amount  
 232 and percentage of accrued benefit. With respect to non-homestead  
 233 property, this revision allows the Legislature to limit ad  
 234 valorem assessments on 4) affordable housing and 5) on working  
 235 waterfronts under specific circumstances, 6) provides a \$25,000  
 236 exemption for tangible personal property, and 7) limits annual  
 237 increases in assessments of nonhomestead real property. Further,  
 238 this revision 8) requires the Legislature to limit the authority  
 239 of local governments other than school districts to increase

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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240 property taxes, and 9) requires all county property appraisers  
241 to be elected.

242 In more detail, this revision:

243 1. Provides for an additional homestead exemption equal to  
244 the greater of 40 percent of the just value of the homestead  
245 property from \$25,000 up to \$1 million or the accumulated  
246 benefit