

Amendment No.

CHAMBER ACTION

Senate

House

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

**Amendment (with title amendment)**

Remove everything after the resolving clause, and insert:

That the following amendments to Sections 3, 4, and 6 of  
Article VII and 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.--

775063  
10/18/2007 7:50:15 AM

Amendment No.

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

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

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

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

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

71 (f) By general law and subject to conditions specified  
72 therein, twenty-five thousand dollars of the assessed value of  
775063

10/18/2007 7:50:15 AM

Amendment No.

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

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

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

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

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

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

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

101 (2) No assessment shall exceed just value.

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

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

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

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

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

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

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

156 between the just value and the assessed value equals \$1 million.  
157 Thereafter, the homestead shall be assessed as provided herein.

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

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

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

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

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

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

201       SECTION 6. Homestead exemptions.--

202       (a) Every person who has the legal or equitable title to  
203 real estate and maintains thereon the permanent residence of the  
204 owner, or another legally or naturally dependent upon the owner,  
205 shall be exempt from taxation thereon, except assessments for  
206 special benefits, up to the assessed valuation of twenty-five  
207 ~~five~~ thousand dollars, upon establishment of right thereto in  
208 the manner prescribed by law. The real estate may be held by  
209 legal or equitable title, by the entirety, jointly, in common,  
210 as a condominium, or indirectly by stock ownership or membership

775063

10/18/2007 7:50:15 AM



Amendment No.

211 representing the owner's or member's proprietary interest in a  
212 corporation owning a fee or a leasehold initially in excess of  
213 ninety-eight years. The exemption shall not apply with respect  
214 to any assessment roll until such roll is first determined to be  
215 in compliance with the provisions of Section 4 of this Article  
216 by a state agency designated by general law. This exemption is  
217 repealed on the effective date of any amendment to Section 4 of  
218 this Article that provides for the assessment of homestead  
219 property at less than just value.

220 (b) Not more than one exemption shall be allowed any  
221 individual or family unit or with respect to any residential  
222 unit. No exemption shall exceed the value of the real estate  
223 assessable to the owner or, in case of ownership through stock  
224 or membership in a corporation, the value of the proportion  
225 which the interest in the corporation bears to the assessed  
226 value of the property.

227 (c) (1) For all levies other than school district levies, a  
228 person who is entitled to a homestead exemption under subsection  
229 (a) shall be entitled to an alternative Save Our Homes homestead  
230 exemption, which shall apply after the first fifty thousand  
231 dollars of just value, equal to forty percent (40%) of the prior  
232 year median just value of homesteads in the county in which the  
233 homestead is located, for any year in which the tax benefit of  
234 such alternative exemption is greater than the tax benefit of  
235 the Save Our Homes benefit provided in subsection (c) of Section  
236 4 of this Article.

237 (2) For all levies other than school district levies, a  
238 person who has attained age sixty-five and whose household

775063

10/18/2007 7:50:15 AM

Amendment No.

239 income, as defined by general law, does not exceed \$23,604, who  
240 is entitled to a homestead exemption under subsection (a) shall  
241 be entitled to an alternative Save Our Homes homestead  
242 exemption, which shall apply after the first fifty thousand  
243 dollars of just value, equal to one hundred percent (100%) of  
244 the prior year median just value of homesteads in the county in  
245 which the homestead is located, for any year in which the tax  
246 benefit of such alternative exemption is greater than the tax  
247 benefit of the Save Our Homes benefit provided in subsection (c)  
248 of Section 4 of this Article. The legislature shall provide for  
249 an annual adjustment of the income limitation prescribed in this  
250 paragraph for changes in the cost of living and may provide  
251 additional financial eligibility requirements or other  
252 eligibility requirements.

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

267 ~~with respect to 1980 assessments; twenty thousand dollars with~~  
268 ~~respect to 1981 assessments; twenty five thousand dollars with~~  
269 ~~respect to assessments for 1982 and each year thereafter.~~  
270 ~~However, such increase shall not apply with respect to any~~  
271 ~~assessment roll until such roll is first determined to be in~~  
272 ~~compliance with the provisions of section 4 by a state agency~~  
273 ~~designated by general law. This subsection shall stand repealed~~  
274 ~~on the effective date of any amendment to section 4 which~~  
275 ~~provides for the assessment of homestead property at a specified~~  
276 ~~percentage of its just value.~~

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

294 periodic adjustment of the income limitation prescribed in this  
295 subsection for changes in the cost of living.

296 ~~(f)(g)~~ Each veteran who is age 65 or older who is  
297 partially or totally permanently disabled shall receive a  
298 discount from the amount of the ad valorem tax otherwise owed on  
299 homestead property the veteran owns and resides in if the  
300 disability was combat related, the veteran was a resident of  
301 this state at the time of entering the military service of the  
302 United States, and the veteran was honorably discharged upon  
303 separation from military service. The discount shall be in a  
304 percentage equal to the percentage of the veteran's permanent,  
305 service-connected disability as determined by the United States  
306 Department of Veterans Affairs. To qualify for the discount  
307 granted by this subsection, an applicant must submit to the  
308 county property appraiser, by March 1, proof of residency at the  
309 time of entering military service, an official letter from the  
310 United States Department of Veterans Affairs stating the  
311 percentage of the veteran's service-connected disability and  
312 such evidence that reasonably identifies the disability as  
313 combat related, and a copy of the veteran's honorable discharge.  
314 If the property appraiser denies the request for a discount, the  
315 appraiser must notify the applicant in writing of the reasons  
316 for the denial, and the veteran may reapply. The Legislature  
317 may, by general law, waive the annual application requirement in  
318 subsequent years. This subsection shall take effect December 7,  
319 2006, is self-executing, and does not require implementing  
320 legislation.

321 ARTICLE VIII

775063

10/18/2007 7:50:15 AM

Amendment No.

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

775063  
10/18/2007 7:50:15 AM

Amendment No.

350 board of county commissioners composed of five or seven members  
351 serving staggered terms of four years. After each decennial  
352 census the board of county commissioners shall divide the county  
353 into districts of contiguous territory as nearly equal in  
354 population as practicable. One commissioner residing in each  
355 district shall be elected as provided by law.

356 (f) NON-CHARTER GOVERNMENT. Counties not operating under  
357 county charters shall have such power of self-government as is  
358 provided by general or special law. The board of county  
359 commissioners of a county not operating under a charter may  
360 enact, in a manner prescribed by general law, county ordinances  
361 not inconsistent with general or special law, but an ordinance  
362 in conflict with a municipal ordinance shall not be effective  
363 within the municipality to the extent of such conflict.

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

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

775063

10/18/2007 7:50:15 AM

Amendment No.

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

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

381 (k) COUNTY SEAT. In every county there shall be a county  
382 seat at which shall be located the principal offices and  
383 permanent records of all county officers. The county seat may  
384 not be moved except as provided by general law. Branch offices  
385 for the conduct of county business may be established elsewhere  
386 in the county by resolution of the governing body of the county  
387 in the manner prescribed by law. No instrument shall be deemed  
388 recorded until filed at the county seat, or a branch office  
389 designated by the governing body of the county for the recording  
390 of instruments, according to law.

391 ARTICLE XII

392 SCHEDULE

393 SECTION 27. Elected property appraisers; application.--The  
394 requirement in Section 1(d) of Article VIII for a property  
395 appraiser to be elected by the electors of the county shall  
396 apply in each county, including each charter county, regardless  
397 of whether the charter was adopted pursuant to Section 1(g) of  
398 Article VIII or pursuant to Section 9, Section 10, Section 11,  
399 or Section 24 of Article VIII of the Constitution of 1885, as  
400 amended and incorporated by reference in Section 6(e) of Article  
401 VIII. Any county that does not have an elected property  
402 appraiser on the effective date of the amendment to Section 1 of  
403 Article VIII of this constitution shall provide for electing a  
775063

10/18/2007 7:50:15 AM

Amendment No.

404 property appraiser at the next general election as provided by  
405 general law.

406 SECTION 28. Property tax exemptions and ad valorem tax  
407 limitations.--The amendments to Sections 3, 4, and 6 of Article  
408 VII, providing a \$25,000 exemption from ad valorem taxation for  
409 tangible personal property, authorizing the transfer of the  
410 accrued benefit from the limitation on the assessment of  
411 homestead property, providing for assessing rent-restricted  
412 affordable housing and commercial and public-access waterfront  
413 property pursuant to general law, and providing for alternative  
414 Save Our Homes homestead exemptions; the amendment to Section 1  
415 of Article VIII, requiring property appraisers to be elected;  
416 and the creation of Section 27 of this Article, providing for  
417 election of county property appraisers, and this section, if  
418 submitted to the electors of this state for approval or  
419 rejection at a special election authorized by law to be held on  
420 January 29, 2008, shall take effect upon approval by the  
421 electors and shall operate retroactively to January 1, 2008, or,  
422 if submitted to the electors of this state for approval or  
423 rejection at the next general election, shall take effect  
424 January 1 of the year following such general election.

425 BE IT FURTHER RESOLVED that the following statement be  
426 placed on the ballot:

427 CONSTITUTIONAL AMENDMENTS

428 ARTICLE VII, SECTIONS 3, 4, AND 6

429 ARTICLE VIII, SECTION 1

430 ARTICLE XII, SECTIONS 27 AND 28

775063

10/18/2007 7:50:15 AM



Amendment No.

431 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX  
432 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes  
433 changes to the State Constitution relating to ad valorem  
434 taxation and elected property appraisers. With respect to  
435 homestead property, this revision 1) provides for the transfer  
436 of accumulated Save Our Homes benefits and 2) provides  
437 alternative Save Our Homes homestead exemptions. With respect to  
438 nonhomestead property, this revision 3) allows the Legislature  
439 to limit ad valorem assessments on affordable housing and on  
440 working waterfronts under specific circumstances, and 4)  
441 provides a \$25,000 exemption for tangible personal property.  
442 Further, this revision 5) requires all county property  
443 appraisers to be elected.

444 In more detail, this revision:

445 1. Provides for an alternative Save Our Homes homestead  
446 exemption which shall apply after the first \$50,000 of just  
447 value, equal to 40 percent of the prior year median just value  
448 of homesteads in the county in which the homestead is located,  
449 for any year in which the tax benefit of such alternative  
450 exemption is greater than the tax benefit of the Save Our Homes  
451 assessment increase limitation. This exemption does not apply to  
452 school taxes.

453 2. Provides for an alternative Save Our Homes homestead  
454 exemption for persons who have attained age sixty-five and whose  
455 household income, as defined by general law, does not exceed  
456 \$23,604, which shall apply after the first \$50,000 of just  
457 value, equal to 100 percent of the prior year median just value  
458 of homesteads in the county in which the homestead is located,

775063

10/18/2007 7:50:15 AM

Amendment No.

459 for any year in which the tax benefit of such alternative  
460 exemption is greater than the tax benefit of the Save Our Homes  
461 assessment increase limitation. This exemption does not apply to  
462 school taxes.

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

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

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

483 6. Authorizes an exemption from ad valorem taxes of  
484 \$25,000 of assessed value of tangible personal property. This  
485 provision applies to all tax levies.

775063

10/18/2007 7:50:15 AM

Amendment No.

486           7. Requires each county to have an elected property  
487 appraiser as a county officer and eliminates the option for  
488 choosing a property appraiser in any other manner as provided by  
489 county charter or special law approved by vote of the electors  
490 of the county and the option of abolishing the office of the  
491 property appraiser when all the duties of the office prescribed  
492 by general law are transferred to another office. Provides that  
493 the requirement for a property appraiser elected by the electors  
494 of the county shall apply in each county without exception,  
495 including each charter county, regardless of the authority under  
496 which the charter was adopted. It further provides for  
497 application of the elected property appraiser requirement to  
498 counties, and charter counties notwithstanding constitutional  
499 grants of authority to charter counties, and requires such  
500 counties to provide for electing a property appraiser as  
501 provided by general law.

502           Further, this revision:

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

506           B. Moves two current provisions, related to the homestead  
507 exemption, and makes them applicable to the increased homestead  
508 exemption.

509           C. Schedules the changes to take effect upon approval by  
510 the voters and operate retroactively to January 1, 2008, if  
511 approved in a special election held on January 29, 2008, or to  
512 take effect January 1, 2009, if approved in the general election  
513 held in November of 2008.

775063

10/18/2007 7:50:15 AM

Amendment No.

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T I T L E   A M E N D M E N T   =====

Remove the entire title, and insert:

House Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and 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 provide for alternative Save Our Homes homestead exemptions, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.