

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative(s) Harrell offered the following:

Amendment (with ballot statement and title amendments)

Remove line(s) 375-474 and insert:

(d) A millage rate of not more than 100 percent of the rolled-back rate, as required by general law, based upon the previous year's maximum millage rate and adjusted for the growth in per capita Florida personal income, may be adopted if the rate is approved in a referendum by a vote of the electors.

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

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21 adopted, amended or repealed only upon vote of the electors of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

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

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

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

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

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

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

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

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

80 ARTICLE XII

81 SCHEDULE

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

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

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101 homestead property, providing an additional homestead exemption
102 for first-time homestead property owners, providing a complete
103 homestead exemption for low-income seniors, providing for
104 assessing rent-restricted affordable housing and commercial and
105 public-access waterfront property pursuant to general law,
106 limiting annual increases in assessments of nonhomestead real
107 property, requiring the legislature to limit the authority of
108 counties, municipalities, and special districts to increase ad
109 valorem taxes, and authorizing adoption of a millage rate of not
110 more than 100 percent of an adjusted rolled-back rate if
111 approved by the voters in referendum; the amendment to Section 1
112 of Article VIII,

113

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

115 Remove line(s) 509-562 and insert:

116 taxes, 10) authorizes adoption of a rate of not more than 100
117 percent of an adjusted rolled-back rate if approved by the
118 voters in a referendum, and 11) requires all county property
119 appraisers to be elected.

120 In more detail, this revision:

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

125 2. Exempts certain low-income seniors from ad valorem tax
126 on their homes. Persons 65 or older whose household income is
127 less than \$23,604, adjusted annually for inflation, will be

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128 totally exempt from ad valorem taxes, including school taxes, on
129 their homestead property.

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

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

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

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

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

165 8. Authorizes an exemption from ad valorem taxes of
166 \$25,000 of assessed value of tangible personal property. This
167 provision applies to all tax levies.

168 9. Requires the Legislature to limit the authority of
169 counties, municipalities, and special districts to increase ad
170 valorem taxes.

171 10. Authorizes a millage rate of not more than 100 percent
172 of the rolled-back rate, based upon the previous year's maximum
173 millage rate and adjusted for the growth in per capita Florida
174 personal income, to be adopted if approved in a referendum by a
175 vote of the electors.

176 11. Requires each county to have an elected property
177

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

179 Between lines 17 and 18, insert:

180 to authorize increase in adjusted rolled-back rate by
181 referendum,

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