

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Domino offered the following:

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Amendment (with ballot statement and title amendments)

Remove lines 223-484, and insert:

(i) Pursuant to general law and subject to conditions specified therein, increases in assessments of real property used for commercial purposes may be limited to the greater of five percent or the average annual percentage growth in revenues derived from the property over the preceding three years.

SECTION 6. Homestead exemptions.--

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five ~~five~~ thousand dollars and, for all levies other than school

838579
10/17/2007 6:59:51 AM

Amendment No.

17 district levies, on the assessed valuation greater than fifty
18 thousand dollars and up to seventy-five thousand dollars, upon
19 establishment of right thereto in the manner prescribed by law.
20 The real estate may be held by legal or equitable title, by the
21 entireties, jointly, in common, as a condominium, or indirectly
22 by stock ownership or membership representing the owner's or
23 member's proprietary interest in a corporation owning a fee or a
24 leasehold initially in excess of ninety-eight years. The
25 exemption shall not apply with respect to any assessment roll
26 until such roll is first determined to be in compliance with the
27 provisions of Section 4 of this Article by a state agency
28 designated by general law. This exemption is repealed on the
29 effective date of any amendment to Section 4 of this Article
30 that provides for the assessment of homestead property at less
31 than just value.

32 (b) Not more than one exemption shall be allowed any
33 individual or family unit or with respect to any residential
34 unit. No exemption shall exceed the value of the real estate
35 assessable to the owner or, in case of ownership through stock
36 or membership in a corporation, the value of the proportion
37 which the interest in the corporation bears to the assessed
38 value of the property.

39 (c) As provided by general law and subject to conditions
40 specified therein, each person who establishes the right to
41 receive the homestead exemption provided in subsection (a)
42 within one year after purchasing the homestead property and who
43 had not previously owned property receiving the homestead
44 exemption provided in subsection (a) is entitled to an

838579

10/17/2007 6:59:51 AM

Amendment No.

45 additional homestead exemption in an amount equal to twenty-five
46 percent of the homestead property's just value on January 1 of
47 the year the homestead exemption is established, not to exceed
48 twenty-five percent of the median just value of homesteads in
49 the county in which the homestead is located in the year prior
50 to establishing the new homestead. This exemption is not
51 available if any owner of the property has previously owned
52 property that received the homestead exemption provided in
53 subsection (a). The additional homestead exemption shall be
54 reduced each year by the difference between the homestead's just
55 value and assessed value as determined under subsection (c) of
56 Section 4 of this Article until the value of the exemption is
57 reduced to zero. The exemption provided under this subsection
58 shall apply to all levies other than school district levies.

59 ~~(c) By general law and subject to conditions specified~~
60 ~~therein, the exemption shall be increased to a total of twenty-~~
61 ~~five thousand dollars of the assessed value of the real estate~~
62 ~~for each school district levy. By general law and subject to~~
63 ~~conditions specified therein, the exemption for all other levies~~
64 ~~may be increased up to an amount not exceeding ten thousand~~
65 ~~dollars of the assessed value of the real estate if the owner~~
66 ~~has attained age sixty five or is totally and permanently~~
67 ~~disabled and if the owner is not entitled to the exemption~~
68 ~~provided in subsection (d).~~

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

838579

10/17/2007 6:59:51 AM

Amendment No.

73 ~~with respect to 1980 assessments; twenty thousand dollars with~~
74 ~~respect to 1981 assessments; twenty five thousand dollars with~~
75 ~~respect to assessments for 1982 and each year thereafter.~~
76 ~~However, such increase shall not apply with respect to any~~
77 ~~assessment roll until such roll is first determined to be in~~
78 ~~compliance with the provisions of section 4 by a state agency~~
79 ~~designated by general law. This subsection shall stand repealed~~
80 ~~on the effective date of any amendment to section 4 which~~
81 ~~provides for the assessment of homestead property at a specified~~
82 ~~percentage of its just value.~~

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

88 (e)~~(f)~~ The legislature may, by general law, allow counties
89 or municipalities, for the purpose of their respective tax
90 levies and subject to the provisions of general law, to grant an
91 additional homestead tax exemption not exceeding fifty thousand
92 dollars to any person who has the legal or equitable title to
93 real estate and maintains thereon the permanent residence of the
94 owner and who has attained age sixty-five and whose household
95 income, as defined by general law, does not exceed twenty
96 thousand dollars. The general law must allow counties and
97 municipalities to grant this additional exemption, within the
98 limits prescribed in this subsection, by ordinance adopted in
99 the manner prescribed by general law, and must provide for the

838579

10/17/2007 6:59:51 AM

Amendment No.

100 periodic adjustment of the income limitation prescribed in this
101 subsection for changes in the cost of living.

102 ~~(f)(g)~~ Each veteran who is age 65 or older who is
103 partially or totally permanently disabled shall receive a
104 discount from the amount of the ad valorem tax otherwise owed on
105 homestead property the veteran owns and resides in if the
106 disability was combat related, the veteran was a resident of
107 this state at the time of entering the military service of the
108 United States, and the veteran was honorably discharged upon
109 separation from military service. The discount shall be in a
110 percentage equal to the percentage of the veteran's permanent,
111 service-connected disability as determined by the United States
112 Department of Veterans Affairs. To qualify for the discount
113 granted by this subsection, an applicant must submit to the
114 county property appraiser, by March 1, proof of residency at the
115 time of entering military service, an official letter from the
116 United States Department of Veterans Affairs stating the
117 percentage of the veteran's service-connected disability and
118 such evidence that reasonably identifies the disability as
119 combat related, and a copy of the veteran's honorable discharge.
120 If the property appraiser denies the request for a discount, the
121 appraiser must notify the applicant in writing of the reasons
122 for the denial, and the veteran may reapply. The Legislature
123 may, by general law, waive the annual application requirement in
124 subsequent years. This subsection shall take effect December 7,
125 2006, is self-executing, and does not require implementing
126 legislation.

838579

10/17/2007 6:59:51 AM

Amendment No.

127 (g) Real property owned and used as a homestead by a
128 person who has attained age sixty-five and whose household
129 income, as defined by general law, does not exceed \$23,604 is
130 exempt from ad valorem taxation. The legislature shall provide
131 for an annual adjustment of the income limitation prescribed in
132 this subsection for changes in the cost of living and may
133 provide additional financial eligibility requirements or other
134 eligibility requirements.

135 SECTION 9. Local taxes.--

136 (a) Counties, school districts, and municipalities shall,
137 and special districts may, be authorized by law to levy ad
138 valorem taxes and may be authorized by general law to levy other
139 taxes, for their respective purposes, except ad valorem taxes on
140 intangible personal property and taxes prohibited by this
141 constitution.

142 (b) Ad valorem taxes, exclusive of taxes levied for the
143 payment of bonds and taxes levied for periods not longer than
144 two years when authorized by vote of the electors who are the
145 owners of freeholds therein not wholly exempt from taxation,
146 shall not be levied in excess of the following millages upon the
147 assessed value of real estate and tangible personal property:
148 for all county purposes, ten mills; for all municipal purposes,
149 ten mills; for all school purposes, ten mills; for water
150 management purposes for the northwest portion of the state lying
151 west of the line between ranges two and three east, 0.05 mill;
152 for water management purposes for the remaining portions of the
153 state, 1.0 mill; and for all other special districts a millage
154 authorized by law approved by vote of the electors who are
838579

10/17/2007 6:59:51 AM

Amendment No.

155 owners of freeholds therein not wholly exempt from taxation. A
156 county furnishing municipal services may, to the extent
157 authorized by law, levy additional taxes within the limits fixed
158 for municipal purposes.

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

162 ARTICLE VIII

163 LOCAL GOVERNMENT

164 SECTION 1. Counties.--

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

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

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

175 (d) COUNTY OFFICERS. There shall be elected by the
176 electors of each county, for terms of four years, a sheriff, a
177 tax collector, a property appraiser, a supervisor of elections,
178 and a clerk of the circuit court; except, when provided by
179 county charter or special law approved by vote of the electors
180 of the county, any county officer other than a property
181 appraiser may be chosen in another manner therein specified, or
182 any county office other than the office of property appraiser

838579

10/17/2007 6:59:51 AM

Amendment No.

183 may be abolished when all the duties of the office prescribed by
184 general law are transferred to another office. When not
185 otherwise provided by county charter or special law approved by
186 vote of the electors, the clerk of the circuit court shall be ex
187 officio clerk of the board of county commissioners, auditor,
188 recorder and custodian of all county funds.

189 (e) COMMISSIONERS. Except when otherwise provided by
190 county charter, the governing body of each county shall be a
191 board of county commissioners composed of five or seven members
192 serving staggered terms of four years. After each decennial
193 census the board of county commissioners shall divide the county
194 into districts of contiguous territory as nearly equal in
195 population as practicable. One commissioner residing in each
196 district shall be elected as provided by law.

197 (f) NON-CHARTER GOVERNMENT. Counties not operating under
198 county charters shall have such power of self-government as is
199 provided by general or special law. The board of county
200 commissioners of a county not operating under a charter may
201 enact, in a manner prescribed by general law, county ordinances
202 not inconsistent with general or special law, but an ordinance
203 in conflict with a municipal ordinance shall not be effective
204 within the municipality to the extent of such conflict.

205 (g) CHARTER GOVERNMENT. Counties operating under county
206 charters shall have all powers of local self-government not
207 inconsistent with general law, or with special law approved by
208 vote of the electors. The governing body of a county operating
209 under a charter may enact county ordinances not inconsistent
210 with general law. The charter shall provide which shall prevail
838579

10/17/2007 6:59:51 AM

Amendment No.

211 in the event of conflict between county and municipal
212 ordinances.

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

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

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

222 (k) COUNTY SEAT. In every county there shall be a county
223 seat at which shall be located the principal offices and
224 permanent records of all county officers. The county seat may
225 not be moved except as provided by general law. Branch offices
226 for the conduct of county business may be established elsewhere
227 in the county by resolution of the governing body of the county
228 in the manner prescribed by law. No instrument shall be deemed
229 recorded until filed at the county seat, or a branch office
230 designated by the governing body of the county for the recording
231 of instruments, according to law.

232 ARTICLE XII

233 SCHEDULE

234 SECTION 27. Elected property appraisers; application.--The
235 requirement in Section 1(d) of Article VIII for a property
236 appraiser to be elected by the electors of the county shall
237 apply in each county, including each charter county, regardless
238 of whether the charter was adopted pursuant to Section 1(g) of
838579

10/17/2007 6:59:51 AM

Amendment No.

239 Article VIII or pursuant to Section 9, Section 10, Section 11,
240 or Section 24 of Article VIII of the Constitution of 1885, as
241 amended and incorporated by reference in Section 6(e) of Article
242 VIII. Any county that does not have an elected property
243 appraiser on the effective date of the amendment to Section 1 of
244 Article VIII of this constitution shall provide for electing a
245 property appraiser at the next general election as provided by
246 general law.

247 SECTION 28. Property tax exemptions and ad valorem tax
248 limitations.--The amendments to Sections 3, 4, 6, and 9 of
249 Article VII, providing a \$25,000 exemption from ad valorem
250 taxation for tangible personal property, providing an additional
251 \$25,000 homestead exemption, authorizing the transfer of the
252 accrued benefit from the limitation on the assessment of
253 homestead property, providing an additional homestead exemption
254 for first-time homestead property owners, providing a complete
255 homestead exemption for low-income seniors, providing for
256 assessing rent-restricted affordable housing and commercial and
257 public-access waterfront property pursuant to general law,
258 limiting annual increases in assessments of nonhomestead real
259 property, providing for limitations on assessment increases for
260 commercial property, and requiring the legislature to limit the
261 authority of counties, municipalities, and special districts to
262 increase ad valorem taxes; the amendment to Section 1 of Article
263 VIII, requiring property appraisers to be elected; and the
264 creation of Section 27 of this Article, providing for election
265 of county property appraisers, and this section, if submitted to
266 the electors of this state for approval or rejection at a

838579

10/17/2007 6:59:51 AM

Amendment No.

267 special election authorized by law to be held on January 29,
268 2008, shall take effect upon approval by the electors and shall
269 operate retroactively to January 1, 2008, or, if submitted to
270 the electors of this state for approval or rejection at the next
271 general election, shall take effect January 1 of the year
272 following such general election.

273

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

275 Remove line(s) 505-562, and insert:

276 personal property, 8) limits annual increases in assessments of
277 nonhomestead real property, and 9) provides for limitations on
278 increases in assessments of commercial property. Further, this
279 revision 10) requires the Legislature to limit the authority of
280 local governments other than school districts to increase
281 property taxes, and 11) requires all county property appraisers
282 to be elected.

283 In more detail, this revision:

284 1. Increases the homestead exemption by providing an
285 additional \$25,000 homestead exemption for the portion of the
286 assessed value above \$50,000 up to \$75,000. This exemption does
287 not apply to school taxes.

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

293 3. Provides an increased exemption for first-time Florida
294 homebuyers beginning in 2008. First-time homebuyers in Florida
838579

10/17/2007 6:59:51 AM

Amendment No.

295 | who qualify for homestead exemption will be eligible for an
296 | additional exemption equal to 25 percent of the assessed value
297 | of their new home, not to exceed 25 percent of the county median
298 | homestead just value for the prior year. The amount of the
299 | exemption will decrease each year by the amount of the home's
300 | Save Our Homes benefit. When the amount of the home's Save Our
301 | Homes benefit meets or exceeds this exemption, the exemption is
302 | lost. This exemption also is available to 2007 first-time
303 | homebuyers who qualify for homestead exemption January 1, 2008.
304 | This exemption does not apply to school taxes.

305 | 4. Provides for the transfer of accumulated Save Our Homes
306 | benefits. Homestead property owners will be able to transfer
307 | their Save Our Homes benefit to a new homestead within two years
308 | of relinquishing their previous homestead exemption; except, if
309 | the new homestead is established on January 1, 2008, the
310 | previous homestead must have been relinquished in 2007. If the
311 | new homestead has a higher just value than the old one, the
312 | entire benefit can be transferred; if the new homestead has a
313 | lower just value, the amount of benefit transferred will be
314 | reduced in proportion of the just value of the new homestead to
315 | the just value of the old homestead. The transferred benefit may
316 | not exceed \$1 million. This provision does not apply to school
317 | taxes.

318 | 5. Provides for assessing certain rent-restricted
319 | affordable housing property as provided by general law. This
320 | provision will not apply to school taxes.

321 | 6. Provides for assessing certain waterfront property used
322 | for commercial fishing, commercial water-dependent activities,
838579

10/17/2007 6:59:51 AM

Amendment No.

323 and public access as provided by general law. This provision
324 will not apply to school taxes.

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

328 8. Limits increases in assessments of commercial property
329 to the greater of 5 percent or the average annual percentage
330 growth in revenues derived from the property over the preceding
331 three years.

332 9. Authorizes an exemption from ad valorem taxes of
333 \$25,000 of assessed value of tangible personal property. This
334 provision applies to all tax levies.

335 10. Requires the Legislature to limit the authority of
336 counties, municipalities, and special districts to increase ad
337 valorem taxes.

338 11. Requires each county to have an elected property
339

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

341 Remove line 12, and insert:

342 nonhomestead real property, to provide a limitation on increases
343 in assessments of commercial property, to increase the homestead