

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Kravitz and Simmons offered the following:

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3 **Amendment (with ballot statement and title amendments)**

4 Remove line(s) 372-474, and insert:

5 (c) By general law, the legislature may regulate the  
6 authority of counties, municipalities, and special districts to  
7 increase millage rates relating to ad valorem taxation.

8 ARTICLE VIII

9 LOCAL GOVERNMENT

10 SECTION 1. Counties.--

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

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

867421

10/17/2007 1:17:46 PM

Amendment No.

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19 adopted, amended or repealed only upon vote of the electors of  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

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

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

43 (f) NON-CHARTER GOVERNMENT. Counties not operating under  
44 county charters shall have such power of self-government as is  
867421

10/17/2007 1:17:46 PM

Amendment No.

45 provided by general or special law. The board of county  
46 commissioners of a county not operating under a charter may  
47 enact, in a manner prescribed by general law, county ordinances  
48 not inconsistent with general or special law, but an ordinance  
49 in conflict with a municipal ordinance shall not be effective  
50 within the municipality to the extent of such conflict.

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

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

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

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

68 (k) COUNTY SEAT. In every county there shall be a county  
69 seat at which shall be located the principal offices and  
70 permanent records of all county officers. The county seat may  
71 not be moved except as provided by general law. Branch offices  
72 for the conduct of county business may be established elsewhere

867421

10/17/2007 1:17:46 PM

Amendment No.

73 in the county by resolution of the governing body of the county  
74 in the manner prescribed by law. No instrument shall be deemed  
75 recorded until filed at the county seat, or a branch office  
76 designated by the governing body of the county for the recording  
77 of instruments, according to law.

78 ARTICLE XII

79 SCHEDULE

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

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

867421

10/17/2007 1:17:46 PM

Amendment No.

101 | homestead exemption for low-income seniors, providing for  
 102 | assessing rent-restricted affordable housing and commercial and  
 103 | public-access waterfront property pursuant to general law,  
 104 | limiting annual increases in assessments of nonhomestead real  
 105 | property, and authorizing the legislature to regulate the  
 106 | authority of counties, municipalities, and special districts to  
 107 | increase millage rates relating to ad valorem taxation; the  
 108 | amendment to Section 1 of Article VIII,

109

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

111 Remove line(s) 507-561 and insert:

112 authorizes the Legislature to regulate the authority of local  
 113 governments other than school districts to increase millage  
 114 rates relating to ad valorem taxation, and 10) requires all  
 115 county property appraisers to be elected.

116 In more detail, this revision:

117 1. Increases the homestead exemption by providing an  
 118 additional \$25,000 homestead exemption for the portion of the  
 119 assessed value above \$50,000 up to \$75,000. This exemption does  
 120 not apply to school taxes.

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

126 3. Provides an increased exemption for first-time Florida  
 127 homebuyers beginning in 2008. First-time homebuyers in Florida  
 128 who qualify for homestead exemption will be eligible for an

867421  
 10/17/2007 1:17:46 PM

Amendment No.

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

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

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

154 6. Provides for assessing certain waterfront property used  
155 for commercial fishing, commercial water-dependent activities,

867421

10/17/2007 1:17:46 PM

Amendment No.

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

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

161 8. Authorizes an exemption from ad valorem taxes of  
162 \$25,000 of assessed value of tangible personal property. This  
163 provision applies to all tax levies.

164 9. Authorizes the Legislature to regulate the authority of  
165 counties, municipalities, and special districts to increase  
166 millage rates relating to ad valorem taxation.

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

170 Remove line(s) 16 and 17 and insert:

171 authorize the Legislature to regulate county, municipality, and  
172 special district authority to increase ad valorem tax millage  
173 rates,