

Amendment No.

CHAMBER ACTION

Senate

House

1 Representative(s) Galvano offered the following:

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

4 Remove lines 206-470 and insert:

5 (g) As defined by general law, land that is used
6 exclusively as working waterfront property may be assessed as
7 provided by general law, subject to conditions or limitations
8 specified therein. Assessments under this subsection shall apply
9 to all levies other than school district levies.

10 (h) Increases in assessments each year for all property
11 other than property entitled to the assessment increase
12 limitations provided in this section shall not exceed the
13 limitations specified in paragraph (1) of subsection (c) of this
14 section.

15 SECTION 6. Homestead exemptions.--

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16 (a) Every person who has the legal or equitable title to
17 real estate and maintains thereon the permanent residence of the
18 owner, or another legally or naturally dependent upon the owner,
19 shall be exempt from taxation thereon, except assessments for
20 special benefits, up to the assessed valuation of twenty-five
21 five thousand dollars and, for all levies other than school
22 district levies, on the assessed valuation greater than fifty
23 thousand dollars and up to seventy-five thousand dollars, upon
24 establishment of right thereto in the manner prescribed by law.
25 The real estate may be held by legal or equitable title, by the
26 entires, jointly, in common, as a condominium, or indirectly
27 by stock ownership or membership representing the owner's or
28 member's proprietary interest in a corporation owning a fee or a
29 leasehold initially in excess of ninety-eight years. The
30 exemption shall not apply with respect to any assessment roll
31 until such roll is first determined to be in compliance with the
32 provisions of Section 4 of this Article by a state agency
33 designated by general law. This exemption is repealed on the
34 effective date of any amendment to Section 4 of this Article
35 that provides for the assessment of homestead property at less
36 than just value.

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

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44 (c) As provided by general law and subject to conditions
45 specified therein, each person who establishes the right to
46 receive the homestead exemption provided in subsection (a)
47 within one year after purchasing the homestead property and who
48 had not previously owned property receiving the homestead
49 exemption provided in subsection (a) is entitled to an
50 additional homestead exemption in an amount equal to twenty-five
51 percent of the homestead property's just value on January 1 of
52 the year the homestead exemption is established, not to exceed
53 twenty-five percent of the median just value of homesteads in
54 the county in which the homestead is located in the year prior
55 to establishing the new homestead. This exemption is not
56 available if any owner of the property has previously owned
57 property that received the homestead exemption provided in
58 subsection (a). The additional homestead exemption shall be
59 reduced each year by the difference between the homestead's just
60 value and assessed value as determined under subsection (c) of
61 Section 4 of this Article until the value of the exemption is
62 reduced to zero. The exemption provided under this subsection
63 shall apply to all levies other than school district levies.

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

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72 ~~disabled and if the owner is not entitled to the exemption~~
73 ~~provided in subsection (d).~~

74 ~~(d) By general law and subject to conditions specified~~
75 ~~therein, the exemption shall be increased to a total of the~~
76 ~~following amounts of assessed value of real estate for each levy~~
77 ~~other than those of school districts: fifteen thousand dollars~~
78 ~~with respect to 1980 assessments; twenty thousand dollars with~~
79 ~~respect to 1981 assessments; twenty five thousand dollars with~~
80 ~~respect to assessments for 1982 and each year thereafter.~~
81 ~~However, such increase shall not apply with respect to any~~
82 ~~assessment roll until such roll is first determined to be in~~
83 ~~compliance with the provisions of section 4 by a state agency~~
84 ~~designated by general law. This subsection shall stand repealed~~
85 ~~on the effective date of any amendment to section 4 which~~
86 ~~provides for the assessment of homestead property at a specified~~
87 ~~percentage of its just value.~~

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

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

107 (f) ~~(g)~~ Each veteran who is age 65 or older who is
108 partially or totally permanently disabled shall receive a
109 discount from the amount of the ad valorem tax otherwise owed on
110 homestead property the veteran owns and resides in if the
111 disability was combat related, the veteran was a resident of
112 this state at the time of entering the military service of the
113 United States, and the veteran was honorably discharged upon
114 separation from military service. The discount shall be in a
115 percentage equal to the percentage of the veteran's permanent,
116 service-connected disability as determined by the United States
117 Department of Veterans Affairs. To qualify for the discount
118 granted by this subsection, an applicant must submit to the
119 county property appraiser, by March 1, proof of residency at the
120 time of entering military service, an official letter from the
121 United States Department of Veterans Affairs stating the
122 percentage of the veteran's service-connected disability and
123 such evidence that reasonably identifies the disability as
124 combat related, and a copy of the veteran's honorable discharge.
125 If the property appraiser denies the request for a discount, the
126 appraiser must notify the applicant in writing of the reasons
127 for the denial, and the veteran may reapply. The Legislature

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128 may, by general law, waive the annual application requirement in
129 subsequent years. This subsection shall take effect December 7,
130 2006, is self-executing, and does not require implementing
131 legislation.

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

140 SECTION 9. Local taxes.--

141 (a) Counties, school districts, and municipalities shall,
142 and special districts may, be authorized by law to levy ad
143 valorem taxes and may be authorized by general law to levy other
144 taxes, for their respective purposes, except ad valorem taxes on
145 intangible personal property and taxes prohibited by this
146 constitution.

147 (b) Ad valorem taxes, exclusive of taxes levied for the
148 payment of bonds and taxes levied for periods not longer than
149 two years when authorized by vote of the electors who are the
150 owners of freeholds therein not wholly exempt from taxation,
151 shall not be levied in excess of the following millages upon the
152 assessed value of real estate and tangible personal property:
153 for all county purposes, ten mills; for all municipal purposes,
154 ten mills; for all school purposes, ten mills; for water
155 management purposes for the northwest portion of the state lying

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156 west of the line between ranges two and three east, 0.05 mill;
157 for water management purposes for the remaining portions of the
158 state, 1.0 mill; and for all other special districts a millage
159 authorized by law approved by vote of the electors who are
160 owners of freeholds therein not wholly exempt from taxation. A
161 county furnishing municipal services may, to the extent
162 authorized by law, levy additional taxes within the limits fixed
163 for municipal purposes.

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

167 ARTICLE VIII

168 LOCAL GOVERNMENT

169 SECTION 1. Counties.--

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

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

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

180 (d) COUNTY OFFICERS. There shall be elected by the
181 electors of each county, for terms of four years, a sheriff, a
182 tax collector, a property appraiser, a supervisor of elections,
183 and a clerk of the circuit court; except, when provided by

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184 county charter or special law approved by vote of the electors
185 of the county, any county officer other than a property
186 appraiser may be chosen in another manner therein specified, or
187 any county office other than the office of property appraiser
188 may be abolished when all the duties of the office prescribed by
189 general law are transferred to another office. When not
190 otherwise provided by county charter or special law approved by
191 vote of the electors, the clerk of the circuit court shall be ex
192 officio clerk of the board of county commissioners, auditor,
193 recorder and custodian of all county funds.

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

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

210 (g) CHARTER GOVERNMENT. Counties operating under county
211 charters shall have all powers of local self-government not
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212 inconsistent with general law, or with special law approved by
213 vote of the electors. The governing body of a county operating
214 under a charter may enact county ordinances not inconsistent
215 with general law. The charter shall provide which shall prevail
216 in the event of conflict between county and municipal
217 ordinances.

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

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

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

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

237 ARTICLE XII

238 SCHEDULE

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239 SECTION 27. Elected property appraisers; application.--The
240 requirement in Section 1(d) of Article VIII for a property
241 appraiser to be elected by the electors of the county shall
242 apply in each county, including each charter county, regardless
243 of whether the charter was adopted pursuant to Section 1(g) of
244 Article VIII or pursuant to Section 9, Section 10, Section 11,
245 or Section 24 of Article VIII of the Constitution of 1885, as
246 amended and incorporated by reference in Section 6(e) of Article
247 VIII. Any county that does not have an elected property
248 appraiser on the effective date of the amendment to Section 1 of
249 Article VIII of this constitution shall provide for electing a
250 property appraiser at the next general election as provided by
251 general law.

252 SECTION 28. Property tax exemptions and ad valorem tax
253 limitations.--The amendments to Sections 3, 4, 6, and 9 of
254 Article VII, providing a \$25,000 exemption from ad valorem
255 taxation for tangible personal property, providing an additional
256 \$25,000 homestead exemption, authorizing the transfer of the
257 accrued benefit from the limitation on the assessment of
258 homestead property, providing an additional homestead exemption
259 for first-time homestead property owners, providing a complete
260 homestead exemption for low-income seniors, providing for
261 assessing rent-restricted affordable housing and working
262 waterfront property pursuant to general law,

263
264 == B A L L O T S T A T E M E N T A M E N D M E N T ==

265 Remove line(s) 549-551 and insert:

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HOUSE AMENDMENT

Bill No. CS/HJR 7001D

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266 6. Provides for assessing certain working waterfront
267 property as provided by general law. This provision

268

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

270 Remove line 10 and insert:

271 and working waterfront property by