

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Harrell offered the following:

2

3 **Amendment to Amendment (837865) (with ballot statement**
4 **amendment)**

5 Remove line(s) 5-109 and insert:

6 (d) A millage rate of more than 100 percent of the rolled-
7 back rate, as required by general law, based upon the previous
8 year's maximum millage rate and adjusted for the growth in per
9 capita Florida personal income, may be adopted if the rate is
10 approved in a referendum by a vote of the electors.

11 ARTICLE VIII

12 LOCAL GOVERNMENT

13 SECTION 1. Counties.--

14 (a) POLITICAL SUBDIVISIONS. The state shall be divided by
15 law into political subdivisions called counties. Counties may be

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16 created, abolished or changed by law, with provision for payment
17 or apportionment of the public debt.

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

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22 adopted, amended or repealed only upon vote of the electors of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

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

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

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44 population as practicable. One commissioner residing in each
45 district shall be elected as provided by law.

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

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

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

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

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

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

81 ARTICLE XII

82 SCHEDULE

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

96 SECTION 28. Property tax exemptions and ad valorem tax
97 limitations.--The amendments to Sections 3, 4, 6, and 9 of
98 Article VII, providing a \$25,000 exemption from ad valorem

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99 taxation for tangible personal property, providing an additional
100 \$25,000 homestead exemption, authorizing the transfer of the
101 accrued benefit from the limitation on the assessment of
102 homestead property, providing an additional homestead exemption
103 for first-time homestead property owners, providing a complete
104 homestead exemption for low-income seniors, providing for
105 assessing rent-restricted affordable housing and commercial and
106 public-access waterfront property pursuant to general law,
107 limiting annual increases in assessments of nonhomestead real
108 property, requiring the legislature to limit the authority of
109 counties, municipalities, and special districts to increase ad
110 valorem taxes, and authorizing adoption of a millage rate of

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

112 Remove line(s) 116-171 and insert:

113 taxes, 10) authorizes adoption of a rate of more than 100
114 percent of an adjusted rolled-back rate if approved by the
115 voters in a referendum, and 11) requires all county property
116 appraisers to be elected.

117 In more detail, this revision:

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

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

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

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

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

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

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

163 8. Authorizes an exemption from ad valorem taxes of
164 \$25,000 of assessed value of tangible personal property. This
165 provision applies to all tax levies.

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

169 10. Authorizes a millage rate of more than 100 percent