

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Simmons offered the following:

2

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

4 Remove line(s) 140-484 and insert:

5 (8)a. For all levies other than school district levies, a
6 person who establishes a new homestead as of January 1, 2009, or
7 January 1 of any subsequent year and who has received a
8 homestead exemption pursuant to Section 6 of this Article as of
9 January 1 of either of the two years immediately preceding the
10 establishment of the new homestead is entitled to have the new
11 homestead assessed at less than just value. A person who
12 establishes a new homestead as of January 1, 2008, is entitled
13 to have the new homestead assessed at less than just value only
14 if that person received a homestead exemption on January 1,
15 2007. The assessed value of the newly established homestead
16 shall be determined as follows:

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17 1. If the just value of the new homestead is greater than
18 or equal to the just value of the prior homestead of the person
19 establishing the new homestead as of January 1 of the year in
20 which the prior homestead was abandoned, the assessed value of
21 the new homestead shall be the lesser of:

22 (A) The just value of the new homestead minus an amount
23 equal to the difference between the just value and the assessed
24 value of the prior homestead as of January 1 of the year in
25 which the prior homestead was abandoned, not to exceed \$1
26 million; or

27 (B) Sixty percent (60%) of the just value of the new
28 homestead up to \$1 million and one hundred percent (100%) of
29 that portion of just value exceeding \$1 million.

30
31 Thereafter, the homestead shall be assessed as provided herein.

32 2. If the just value of the new homestead is less than the
33 just value of the prior homestead of the person establishing the
34 new homestead as of January 1 of the year in which the prior
35 homestead was abandoned, the assessed value of the new homestead
36 shall be equal to the lesser of:

37 (A) The just value of the new homestead divided by the
38 just value of the prior homestead and multiplied by the assessed
39 value of the prior homestead; or

40 (B) Sixty percent (60%) of the just value of the new
41 homestead up to \$1 million and one hundred percent (100%) of
42 that portion of the just value exceeding \$1 million.

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44 However, if the difference between the just value of the new
45 homestead and the assessed value of the new homestead calculated
46 pursuant to this sub-subparagraph is greater than \$1 million,
47 the assessed value of the new homestead shall be increased so
48 that the difference between the just value and the assessed
49 value equals \$1 million. Thereafter, the homestead shall be
50 assessed as provided herein.

51 b. By general law and subject to conditions specified
52 therein, the legislature shall provide for application of this
53 paragraph to property owned by more than one person.

54 (9) By general law, the legislature may decrease the
55 percentages specified in sub-sub-subparagraphs (8)a.1.(B) and
56 2.(B).

57 (d) The legislature may, by general law, for assessment
58 purposes and subject to the provisions of this subsection, allow
59 counties and municipalities to authorize by ordinance that
60 historic property may be assessed solely on the basis of
61 character or use. Such character or use assessment shall apply
62 only to the jurisdiction adopting the ordinance. The
63 requirements for eligible properties must be specified by
64 general law.

65 (e) A county may, in the manner prescribed by general law,
66 provide for a reduction in the assessed value of homestead
67 property to the extent of any increase in the assessed value of
68 that property which results from the construction or
69 reconstruction of the property for the purpose of providing
70 living quarters for one or more natural or adoptive grandparents
71 or parents of the owner of the property or of the owner's spouse

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72 | if at least one of the grandparents or parents for whom the
73 | living quarters are provided is 62 years of age or older. Such a
74 | reduction may not exceed the lesser of the following:

75 | (1) The increase in assessed value resulting from
76 | construction or reconstruction of the property.

77 | (2) Twenty percent of the total assessed value of the
78 | property as improved.

79 | (f) As defined by general law, real property that is used
80 | to provide affordable housing and is subject to rent
81 | restrictions imposed by a governmental agency may be assessed as
82 | provided by general law, subject to conditions or limitations
83 | specified therein. This subsection shall apply to all levies
84 | other than school district levies.

85 | (g) As defined by general law, land that is used
86 | exclusively for commercial fishing purposes or that is open to
87 | the public and used predominantly for commercial water-dependent
88 | activities or for public access to waters that are navigable may
89 | be assessed as provided by general law, subject to conditions or
90 | limitations specified therein. For purposes of this paragraph,
91 | the term "water-dependent activity" means any activity that can
92 | be conducted only on, in, over, or adjacent to waters that are
93 | navigable and that requires direct access to water and involves
94 | the use of water as an integral part of such activity. This
95 | subsection shall apply to all levies other than school district
96 | levies.

97 | (h) Increases in assessments each year for all property
98 | other than property entitled to the assessment increase
99 | limitations provided in this section shall not exceed the

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100 limitations specified in paragraph (1) of subsection (c) of this
101 section.

102 SECTION 6. Homestead exemptions.--

103 (a) (1) Every person who has the legal or equitable title
104 to real estate and maintains thereon the permanent residence of
105 the owner, or another legally or naturally dependent upon the
106 owner, shall be exempt from taxation thereon, upon establishment
107 of right thereto in the manner prescribed by law, except
108 assessments for special benefits, up to the assessed valuation
109 of twenty-five ~~five~~ thousand dollars, plus an amount equal to
110 the greater of:

111 a. Forty percent (40%) of the just valuation of such
112 property greater than twenty-five thousand dollars up to five
113 hundred thousand dollars of just valuation; or

114 b. The accumulated benefit provided under subsection (c)
115 of Section 4, ~~upon establishment of right thereto in the manner~~
116 ~~prescribed by law.~~

117 (2) The real estate may be held by legal or equitable
118 title, by the entires, jointly, in common, as a condominium,
119 or indirectly by stock ownership or membership representing the
120 owner's or member's proprietary interest in a corporation owning
121 a fee or a leasehold initially in excess of ninety-eight years.
122 The exemption shall not apply with respect to any assessment
123 roll until such roll is first determined to be in compliance
124 with the provisions of Section 4 of this Article by a state
125 agency designated by general law. This exemption is repealed on
126 the effective date of any amendment to Section 4 of this Article

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127 that provides for the assessment of homestead property at less
128 than just value.

129 (b) Not more than one exemption shall be allowed any
130 individual or family unit or with respect to any residential
131 unit. No exemption shall exceed the value of the real estate
132 assessable to the owner or, in case of ownership through stock
133 or membership in a corporation, the value of the proportion
134 which the interest in the corporation bears to the assessed
135 value of the property.

136 ~~(c) By general law and subject to conditions specified~~
137 ~~therein, the exemption shall be increased to a total of twenty~~
138 ~~five thousand dollars of the assessed value of the real estate~~
139 ~~for each school district levy. By general law and subject to~~
140 ~~conditions specified therein, the exemption for all other levies~~
141 ~~may be increased up to an amount not exceeding ten thousand~~
142 ~~dollars of the assessed value of the real estate if the owner~~
143 ~~has attained age sixty five or is totally and permanently~~
144 ~~disabled and if the owner is not entitled to the exemption~~
145 ~~provided in subsection (d).~~

146 ~~(d) By general law and subject to conditions specified~~
147 ~~therein, the exemption shall be increased to a total of the~~
148 ~~following amounts of assessed value of real estate for each levy~~
149 ~~other than those of school districts: fifteen thousand dollars~~
150 ~~with respect to 1980 assessments; twenty thousand dollars with~~
151 ~~respect to 1981 assessments; twenty five thousand dollars with~~
152 ~~respect to assessments for 1982 and each year thereafter.~~

153 ~~However, such increase shall not apply with respect to any~~
154 ~~assessment roll until such roll is first determined to be in~~
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155 ~~compliance with the provisions of section 4 by a state agency~~
156 ~~designated by general law. This subsection shall stand repealed~~
157 ~~on the effective date of any amendment to section 4 which~~
158 ~~provides for the assessment of homestead property at a specified~~
159 ~~percentage of its just value.~~

160 (c)~~(e)~~ By general law and subject to conditions specified
161 therein, the Legislature may provide to renters, who are
162 permanent residents, ad valorem tax relief on all ad valorem tax
163 levies. Such ad valorem tax relief shall be in the form and
164 amount established by general law.

165 (d)~~(f)~~ The legislature may, by general law, allow counties
166 or municipalities, for the purpose of their respective tax
167 levies and subject to the provisions of general law, to grant an
168 additional homestead tax exemption not exceeding fifty thousand
169 dollars to any person who has the legal or equitable title to
170 real estate and maintains thereon the permanent residence of the
171 owner and who has attained age sixty-five and whose household
172 income, as defined by general law, does not exceed twenty
173 thousand dollars. The general law must allow counties and
174 municipalities to grant this additional exemption, within the
175 limits prescribed in this subsection, by ordinance adopted in
176 the manner prescribed by general law, and must provide for the
177 periodic adjustment of the income limitation prescribed in this
178 subsection for changes in the cost of living.

179 (e)~~(g)~~ Each veteran who is age 65 or older who is
180 partially or totally permanently disabled shall receive a
181 discount from the amount of the ad valorem tax otherwise owed on
182 homestead property the veteran owns and resides in if the

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183 disability was combat related, the veteran was a resident of
184 this state at the time of entering the military service of the
185 United States, and the veteran was honorably discharged upon
186 separation from military service. The discount shall be in a
187 percentage equal to the percentage of the veteran's permanent,
188 service-connected disability as determined by the United States
189 Department of Veterans Affairs. To qualify for the discount
190 granted by this subsection, an applicant must submit to the
191 county property appraiser, by March 1, proof of residency at the
192 time of entering military service, an official letter from the
193 United States Department of Veterans Affairs stating the
194 percentage of the veteran's service-connected disability and
195 such evidence that reasonably identifies the disability as
196 combat related, and a copy of the veteran's honorable discharge.
197 If the property appraiser denies the request for a discount, the
198 appraiser must notify the applicant in writing of the reasons
199 for the denial, and the veteran may reapply. The Legislature
200 may, by general law, waive the annual application requirement in
201 subsequent years. This subsection shall take effect December 7,
202 2006, is self-executing, and does not require implementing
203 legislation.

204 (f) Real property owned and used as a homestead by a
205 person who has attained age sixty-five and whose household
206 income, as defined by general law, does not exceed \$23,604 is
207 exempt from ad valorem taxation. The legislature shall provide
208 for an annual adjustment of the income limitation prescribed in
209 this subsection for changes in the cost of living and may

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210 provide additional financial eligibility requirements or other
211 eligibility requirements.

212 SECTION 9. Local taxes.--

213 (a) Counties, school districts, and municipalities shall,
214 and special districts may, be authorized by law to levy ad
215 valorem taxes and may be authorized by general law to levy other
216 taxes, for their respective purposes, except ad valorem taxes on
217 intangible personal property and taxes prohibited by this
218 constitution.

219 (b) Ad valorem taxes, exclusive of taxes levied for the
220 payment of bonds and taxes levied for periods not longer than
221 two years when authorized by vote of the electors who are the
222 owners of freeholds therein not wholly exempt from taxation,
223 shall not be levied in excess of the following millages upon the
224 assessed value of real estate and tangible personal property:
225 for all county purposes, ten mills; for all municipal purposes,
226 ten mills; for all school purposes, ten mills; for water
227 management purposes for the northwest portion of the state lying
228 west of the line between ranges two and three east, 0.05 mill;
229 for water management purposes for the remaining portions of the
230 state, 1.0 mill; and for all other special districts a millage
231 authorized by law approved by vote of the electors who are
232 owners of freeholds therein not wholly exempt from taxation. A
233 county furnishing municipal services may, to the extent
234 authorized by law, levy additional taxes within the limits fixed
235 for municipal purposes.

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264 officio clerk of the board of county commissioners, auditor,
265 recorder and custodian of all county funds.

266 (e) COMMISSIONERS. Except when otherwise provided by
267 county charter, the governing body of each county shall be a
268 board of county commissioners composed of five or seven members
269 serving staggered terms of four years. After each decennial
270 census the board of county commissioners shall divide the county
271 into districts of contiguous territory as nearly equal in
272 population as practicable. One commissioner residing in each
273 district shall be elected as provided by law.

274 (f) NON-CHARTER GOVERNMENT. Counties not operating under
275 county charters shall have such power of self-government as is
276 provided by general or special law. The board of county
277 commissioners of a county not operating under a charter may
278 enact, in a manner prescribed by general law, county ordinances
279 not inconsistent with general or special law, but an ordinance
280 in conflict with a municipal ordinance shall not be effective
281 within the municipality to the extent of such conflict.

282 (g) CHARTER GOVERNMENT. Counties operating under county
283 charters shall have all powers of local self-government not
284 inconsistent with general law, or with special law approved by
285 vote of the electors. The governing body of a county operating
286 under a charter may enact county ordinances not inconsistent
287 with general law. The charter shall provide which shall prevail
288 in the event of conflict between county and municipal
289 ordinances.

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

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

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

299 (k) COUNTY SEAT. In every county there shall be a county
300 seat at which shall be located the principal offices and
301 permanent records of all county officers. The county seat may
302 not be moved except as provided by general law. Branch offices
303 for the conduct of county business may be established elsewhere
304 in the county by resolution of the governing body of the county
305 in the manner prescribed by law. No instrument shall be deemed
306 recorded until filed at the county seat, or a branch office
307 designated by the governing body of the county for the recording
308 of instruments, according to law.

309 ARTICLE XII

310 SCHEDULE

311 SECTION 27. Elected property appraisers; application.--The
312 requirement in Section 1(d) of Article VIII for a property
313 appraiser to be elected by the electors of the county shall
314 apply in each county, including each charter county, regardless
315 of whether the charter was adopted pursuant to Section 1(g) of
316 Article VIII or pursuant to Section 9, Section 10, Section 11,
317 or Section 24 of Article VIII of the Constitution of 1885, as
318 amended and incorporated by reference in Section 6(e) of Article
319 VIII. Any county that does not have an elected property

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320 appraiser on the effective date of the amendment to Section 1 of
321 Article VIII of this constitution shall provide for electing a
322 property appraiser at the next general election as provided by
323 general law.

324 SECTION 28. Property tax exemptions and ad valorem tax
325 limitations.--The amendments to Sections 3, 4, 6, and 9 of
326 Article VII, providing a \$25,000 exemption from ad valorem
327 taxation for tangible personal property, providing an additional
328 homestead exemption equal to the greater of forty percent of the
329 homestead's just valuation from \$25,000 up to \$500,000 or the
330 accumulated benefit under Save Our Homes, authorizing the
331 transfer of the accrued benefit from the limitation on the
332 assessment of homestead property, providing a complete homestead
333 exemption for low-income seniors, providing for assessing rent-
334 restricted affordable housing and commercial and public-access
335 waterfront property pursuant to general law, limiting annual
336 increases in assessments of nonhomestead real property, and
337 requiring the legislature to limit the authority of counties,
338 municipalities, and special districts to increase ad valorem
339 taxes; the amendment to Section 1 of Article VIII, requiring
340 property appraisers to be elected; and the creation of Section
341 27 of this Article, providing for election of county property
342 appraisers, and this section, if submitted to the electors of
343 this state for approval or rejection at a special election
344 authorized by law to be held on January 29, 2008, shall take
345 effect upon approval by the electors and shall operate
346 retroactively to January 1, 2008, or, if submitted to the
347 electors of this state for approval or rejection at the next

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348 general election, shall take effect January 1 of the year
349 following such general election.

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351

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

353

354 Remove line(s) 495-562 and insert:

355 homestead property, this revision 1) provides an additional
356 homestead exemption equal to the greater of 40 percent of
357 homestead just value from \$25,000 up to \$500,000 or the
358 accumulated benefit provided under Save Our Homes, 2) exempts
359 certain low-income seniors from ad valorem tax on their
360 homesteads, and 3) provides for the transfer of accumulated Save
361 Our Homes benefits and authorizes Legislature to increase amount
362 and percentage of accrued benefit. With respect to non-homestead
363 property, this revision allows the Legislature to limit ad
364 valorem assessments on 4) affordable housing and 5) on working
365 waterfronts under specific circumstances, 6) provides a \$25,000
366 exemption for tangible personal property, and 7) limits annual
367 increases in assessments of nonhomestead real property. Further,
368 this revision 8) requires the Legislature to limit the authority
369 of local governments other than school districts to increase
370 property taxes, and 9) requires all county property appraisers
371 to be elected.

372 In more detail, this revision:

373 1. Provides for an additional homestead exemption equal to
374 the greater of 40 percent of the just value of the homestead

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375 property from \$25,000 up to \$500,000 or the accumulated benefit
376 provide under Save Our Homes.

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

382 3. Provides for the transfer of accumulated Save Our Homes
383 benefits. Homestead property owners will be able to transfer
384 their Save Our Homes benefit to a new homestead within two years
385 of relinquishing their previous homestead exemption; except, if
386 the new homestead is established on January 1, 2008, the
387 previous homestead must have been relinquished in 2007. If the
388 new homestead has a higher just value than the old one, the
389 benefit transferred shall be the lesser of a) the just value of
390 the new homestead minus an amount equal to the difference
391 between the just value and the assessed value of the prior
392 homestead as of January 1 of the year in which the prior
393 homestead was abandoned, not to exceed \$1 million, or b) 60
394 percent of the just value up to \$1 million in just value, and
395 100 percent of that portion of just value over \$1 million, of
396 the new homestead; if the new homestead has a lower just value,
397 the amount of benefit transferred will be equal to the lesser of
398 c) the just value of the new homestead divided by the just value
399 of the prior homestead and multiplied by the assessed value of
400 the prior homestead, or d) 60 percent of the just value up to \$1
401 million in just value, and 100 percent of that portion of the
402 just value over \$1 million, of the new homestead. The

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403 transferred benefit may not exceed \$1 million. Authorizes the
404 Legislature to increase the amount and percentage of the accrued
405 benefit. This provision does not apply to school taxes.

406 4. Provides for assessing certain rent-restricted
407 affordable housing property as provided by general law. This
408 provision will not apply to school taxes.

409 5. Provides for assessing certain waterfront property used
410 for commercial fishing, commercial water-dependent activities,
411 and public access as provided by general law. This provision
412 will not apply to school taxes.

413 6. Limits increases in assessments each year for all
414 property other than homestead property to the lower of 3 percent
415 or the percentage change in the Consumer Price Index.

416 7. Authorizes an exemption from ad valorem taxes of
417 \$25,000 of assessed value of tangible personal property. This
418 provision applies to all tax levies.

419 8. Requires the Legislature to limit the authority of
420 counties, municipalities, and special districts to increase ad
421 valorem taxes.

422 9. Requires each county to have an elected property
423
424

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

426 Remove line(s) 13 and 14, and insert:
427 exemption, to provide a