

HJR 7001D

2007

House Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide a complete homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

Be It Resolved by the Legislature of the State of Florida:

That the following amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that

29 | purpose:

30 | ARTICLE VII

31 | FINANCE AND TAXATION

32 | SECTION 3. Taxes; exemptions.--

33 | (a) All property owned by a municipality and used
 34 | exclusively by it for municipal or public purposes shall be
 35 | exempt from taxation. A municipality, owning property outside
 36 | the municipality, may be required by general law to make payment
 37 | to the taxing unit in which the property is located. Such
 38 | portions of property as are used predominantly for educational,
 39 | literary, scientific, religious or charitable purposes may be
 40 | exempted by general law from taxation.

41 | (b) There shall be exempt from taxation, cumulatively, to
 42 | every head of a family residing in this state, household goods
 43 | and personal effects to the value fixed by general law, not less
 44 | than one thousand dollars, and to every widow or widower or
 45 | person who is blind or totally and permanently disabled,
 46 | property to the value fixed by general law not less than five
 47 | hundred dollars.

48 | (c) Any county or municipality may, for the purpose of its
 49 | respective tax levy and subject to the provisions of this
 50 | subsection and general law, grant community and economic
 51 | development ad valorem tax exemptions to new businesses and
 52 | expansions of existing businesses, as defined by general law.
 53 | Such an exemption may be granted only by ordinance of the county
 54 | or municipality, and only after the electors of the county or
 55 | municipality voting on such question in a referendum authorize
 56 | the county or municipality to adopt such ordinances. An

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57 exemption so granted shall apply to improvements to real
58 property made by or for the use of a new business and
59 improvements to real property related to the expansion of an
60 existing business and shall also apply to tangible personal
61 property of such new business and tangible personal property
62 related to the expansion of an existing business. The amount or
63 limits of the amount of such exemption shall be specified by
64 general law. The period of time for which such exemption may be
65 granted to a new business or expansion of an existing business
66 shall be determined by general law. The authority to grant such
67 exemption shall expire ten years from the date of approval by
68 the electors of the county or municipality, and may be renewable
69 by referendum as provided by general law.

70 (d) By general law and subject to conditions specified
71 therein, there may be granted an ad valorem tax exemption to a
72 renewable energy source device and to real property on which
73 such device is installed and operated, to the value fixed by
74 general law not to exceed the original cost of the device, and
75 for the period of time fixed by general law not to exceed ten
76 years.

77 (e) Any county or municipality may, for the purpose of its
78 respective tax levy and subject to the provisions of this
79 subsection and general law, grant historic preservation ad
80 valorem tax exemptions to owners of historic properties. This
81 exemption may be granted only by ordinance of the county or
82 municipality. The amount or limits of the amount of this
83 exemption and the requirements for eligible properties must be
84 specified by general law. The period of time for which this

85 exemption may be granted to a property owner shall be determined
 86 by general law.

87 (f) By general law and subject to conditions specified
 88 therein, twenty-five thousand dollars of the assessed value of
 89 property subject to tangible personal property tax shall be
 90 exempt from ad valorem taxation.

91 SECTION 4. Taxation; assessments.--By general law
 92 regulations shall be prescribed which shall secure a just
 93 valuation of all property for ad valorem taxation, provided:

94 (a) Agricultural land, land producing high water recharge
 95 to Florida's aquifers, or land used exclusively for
 96 noncommercial recreational purposes may be classified by general
 97 law and assessed solely on the basis of character or use.

98 (b) Pursuant to general law tangible personal property
 99 held for sale as stock in trade and livestock may be valued for
 100 taxation at a specified percentage of its value, may be
 101 classified for tax purposes, or may be exempted from taxation.

102 (c) All persons entitled to a homestead exemption under
 103 Section 6 of this Article shall have their homestead assessed at
 104 just value as of January 1 of the year following the effective
 105 date of this amendment. This assessment shall change only as
 106 provided herein.

107 (1) Assessments subject to this provision shall be changed
 108 annually on January 1st of each year; but those changes in
 109 assessments shall not exceed the lower of the following:

110 a. Three percent (3%) of the assessment for the prior
 111 year.

112 b. The percent change in the Consumer Price Index for all

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113 urban consumers, U.S. City Average, all items 1967=100, or
 114 successor reports for the preceding calendar year as initially
 115 reported by the United States Department of Labor, Bureau of
 116 Labor Statistics.

117 (2) No assessment shall exceed just value.

118 (3) After any change of ownership, as provided by general
 119 law, homestead property shall be assessed at just value as of
 120 January 1 of the following year, unless the provisions of
 121 paragraph (8) apply. Thereafter, the homestead shall be assessed
 122 as provided herein.

123 (4) New homestead property shall be assessed at just value
 124 as of January 1st of the year following the establishment of the
 125 homestead, unless the provisions of paragraph (8) apply. That
 126 assessment shall only change as provided herein.

127 (5) Changes, additions, reductions, or improvements to
 128 homestead property shall be assessed as provided for by general
 129 law; provided, however, after the adjustment for any change,
 130 addition, reduction, or improvement, the property shall be
 131 assessed as provided herein.

132 (6) In the event of a termination of homestead status, the
 133 property shall be assessed as provided by general law.

134 (7) The provisions of this amendment are severable. If any
 135 of the provisions of this amendment shall be held
 136 unconstitutional by any court of competent jurisdiction, the
 137 decision of such court shall not affect or impair any remaining
 138 provisions of this amendment.

139 (8)a. For all levies other than school district levies, a
 140 person who establishes a new homestead as of January 1, 2009, or

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141 January 1 of any subsequent year and who has received a
 142 homestead exemption pursuant to Section 6 of this Article as of
 143 January 1 of either of the two years immediately preceding the
 144 establishment of the new homestead is entitled to have the new
 145 homestead assessed at less than just value. A person who
 146 establishes a new homestead as of January 1, 2008, is entitled
 147 to have the new homestead assessed at less than just value only
 148 if that person received a homestead exemption on January 1,
 149 2007. The assessed value of the newly established homestead
 150 shall be determined as follows:

151 1. If the just value of the new homestead is greater than
 152 or equal to the just value of the prior homestead of the person
 153 establishing the new homestead as of January 1 of the year in
 154 which the prior homestead was abandoned, the assessed value of
 155 the new homestead shall be the just value of the new homestead
 156 minus an amount equal to the lesser of \$1 million or the
 157 difference between the just value and the assessed value of the
 158 prior homestead as of January 1 of the year in which the prior
 159 homestead was abandoned. Thereafter, the homestead shall be
 160 assessed as provided herein.

161 2. If the just value of the new homestead is less than the
 162 just value of the prior homestead of the person establishing the
 163 new homestead as of January 1 of the year in which the prior
 164 homestead was abandoned, the assessed value of the new homestead
 165 shall be equal to the just value of the new homestead divided by
 166 the just value of the prior homestead and multiplied by the
 167 assessed value of the prior homestead. However, if the
 168 difference between the just value of the new homestead and the

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169 assessed value of the new homestead calculated pursuant to this
 170 sub-subparagraph is greater than \$1 million, the assessed value
 171 of the new homestead shall be increased so that the difference
 172 between the just value and the assessed value equals \$1 million.
 173 Thereafter, the homestead shall be assessed as provided herein.

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

177 (d) The legislature may, by general law, for assessment
 178 purposes and subject to the provisions of this subsection, allow
 179 counties and municipalities to authorize by ordinance that
 180 historic property may be assessed solely on the basis of
 181 character or use. Such character or use assessment shall apply
 182 only to the jurisdiction adopting the ordinance. The
 183 requirements for eligible properties must be specified by
 184 general law.

185 (e) A county may, in the manner prescribed by general law,
 186 provide for a reduction in the assessed value of homestead
 187 property to the extent of any increase in the assessed value of
 188 that property which results from the construction or
 189 reconstruction of the property for the purpose of providing
 190 living quarters for one or more natural or adoptive grandparents
 191 or parents of the owner of the property or of the owner's spouse
 192 if at least one of the grandparents or parents for whom the
 193 living quarters are provided is 62 years of age or older. Such a
 194 reduction may not exceed the lesser of the following:

195 (1) The increase in assessed value resulting from
 196 construction or reconstruction of the property.

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197 (2) Twenty percent of the total assessed value of the
 198 property as improved.

199 (f) As defined by general law, real property that is used
 200 to provide affordable housing and is subject to rent
 201 restrictions imposed by a governmental agency may be assessed as
 202 provided by general law, subject to conditions or limitations
 203 specified therein. This subsection shall apply to all levies
 204 other than school district levies.

205 (g) As defined by general law, land that is used
 206 exclusively for commercial fishing purposes or that is open to
 207 the public and used predominantly for commercial water-dependent
 208 activities or for public access to waters that are navigable may
 209 be assessed as provided by general law, subject to conditions or
 210 limitations specified therein. For purposes of this paragraph,
 211 the term "water-dependent activity" means any activity that can
 212 be conducted only on, in, over, or adjacent to waters that are
 213 navigable and that requires direct access to water and involves
 214 the use of water as an integral part of such activity. This
 215 subsection shall apply to all levies other than school district
 216 levies.

217 SECTION 6. Homestead exemptions.--

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

225 thousand dollars and up to seventy-five thousand dollars, upon
 226 establishment of right thereto in the manner prescribed by law.
 227 The real estate may be held by legal or equitable title, by the
 228 entireties, jointly, in common, as a condominium, or indirectly
 229 by stock ownership or membership representing the owner's or
 230 member's proprietary interest in a corporation owning a fee or a
 231 leasehold initially in excess of ninety-eight years. The
 232 exemption shall not apply with respect to any assessment roll
 233 until such roll is first determined to be in compliance with the
 234 provisions of Section 4 of this Article by a state agency
 235 designated by general law. This exemption is repealed on the
 236 effective date of any amendment to Section 4 of this Article
 237 that provides for the assessment of homestead property at less
 238 than just value.

239 (b) Not more than one exemption shall be allowed any
 240 individual or family unit or with respect to any residential
 241 unit. No exemption shall exceed the value of the real estate
 242 assessable to the owner or, in case of ownership through stock
 243 or membership in a corporation, the value of the proportion
 244 which the interest in the corporation bears to the assessed
 245 value of the property.

246 (c) As provided by general law and subject to conditions
 247 specified therein, each person who establishes the right to
 248 receive the homestead exemption provided in subsection (a)
 249 within one year after purchasing the homestead property and who
 250 had not previously owned property receiving the homestead
 251 exemption provided in subsection (a) is entitled to an
 252 additional homestead exemption in an amount equal to twenty-five

253 percent of the homestead property's just value on January 1 of
 254 the year the homestead exemption is established, not to exceed
 255 twenty-five percent of the median just value of homesteads in
 256 the county in which the homestead is located in the year prior
 257 to establishing the new homestead. This exemption is not
 258 available if any owner of the property has previously owned
 259 property that received the homestead exemption provided in
 260 subsection (a). The additional homestead exemption shall be
 261 reduced each year by the difference between the homestead's just
 262 value and assessed value as determined under subsection (c) of
 263 Section 4 of this Article until the value of the exemption is
 264 reduced to zero. The exemption provided under this subsection
 265 shall apply to all levies other than school district levies.

266 ~~(e) By general law and subject to conditions specified~~
 267 ~~therein, the exemption shall be increased to a total of twenty-~~
 268 ~~five thousand dollars of the assessed value of the real estate~~
 269 ~~for each school district levy. By general law and subject to~~
 270 ~~conditions specified therein, the exemption for all other levies~~
 271 ~~may be increased up to an amount not exceeding ten thousand~~
 272 ~~dollars of the assessed value of the real estate if the owner~~
 273 ~~has attained age sixty-five or is totally and permanently~~
 274 ~~disabled and if the owner is not entitled to the exemption~~
 275 ~~provided in subsection (d).~~

276 ~~(d) By general law and subject to conditions specified~~
 277 ~~therein, the exemption shall be increased to a total of the~~
 278 ~~following amounts of assessed value of real estate for each levy~~
 279 ~~other than those of school districts: fifteen thousand dollars~~
 280 ~~with respect to 1980 assessments; twenty thousand dollars with~~

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281 ~~respect to 1981 assessments, twenty five thousand dollars with~~
 282 ~~respect to assessments for 1982 and each year thereafter.~~
 283 ~~However, such increase shall not apply with respect to any~~
 284 ~~assessment roll until such roll is first determined to be in~~
 285 ~~compliance with the provisions of section 4 by a state agency~~
 286 ~~designated by general law. This subsection shall stand repealed~~
 287 ~~on the effective date of any amendment to section 4 which~~
 288 ~~provides for the assessment of homestead property at a specified~~
 289 ~~percentage of its just value.~~

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

295 (e)~~(f)~~ The legislature may, by general law, allow counties
 296 or municipalities, for the purpose of their respective tax
 297 levies and subject to the provisions of general law, to grant an
 298 additional homestead tax exemption not exceeding fifty thousand
 299 dollars to any person who has the legal or equitable title to
 300 real estate and maintains thereon the permanent residence of the
 301 owner and who has attained age sixty-five and whose household
 302 income, as defined by general law, does not exceed twenty
 303 thousand dollars. The general law must allow counties and
 304 municipalities to grant this additional exemption, within the
 305 limits prescribed in this subsection, by ordinance adopted in
 306 the manner prescribed by general law, and must provide for the
 307 periodic adjustment of the income limitation prescribed in this
 308 subsection for changes in the cost of living.

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309 ~~(g)~~ (f) Each veteran who is age 65 or older who is
 310 partially or totally permanently disabled shall receive a
 311 discount from the amount of the ad valorem tax otherwise owed on
 312 homestead property the veteran owns and resides in if the
 313 disability was combat related, the veteran was a resident of
 314 this state at the time of entering the military service of the
 315 United States, and the veteran was honorably discharged upon
 316 separation from military service. The discount shall be in a
 317 percentage equal to the percentage of the veteran's permanent,
 318 service-connected disability as determined by the United States
 319 Department of Veterans Affairs. To qualify for the discount
 320 granted by this subsection, an applicant must submit to the
 321 county property appraiser, by March 1, proof of residency at the
 322 time of entering military service, an official letter from the
 323 United States Department of Veterans Affairs stating the
 324 percentage of the veteran's service-connected disability and
 325 such evidence that reasonably identifies the disability as
 326 combat related, and a copy of the veteran's honorable discharge.
 327 If the property appraiser denies the request for a discount, the
 328 appraiser must notify the applicant in writing of the reasons
 329 for the denial, and the veteran may reapply. The Legislature
 330 may, by general law, waive the annual application requirement in
 331 subsequent years. This subsection shall take effect December 7,
 332 2006, is self-executing, and does not require implementing
 333 legislation.

334 (g) Real property owned and used as a homestead by a
 335 person who has attained age sixty-five and whose household
 336 income, as defined by general law, does not exceed \$23,604 is

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337 exempt from ad valorem taxation. The legislature shall provide
 338 for an annual adjustment of the income limitation prescribed in
 339 this subsection for changes in the cost of living and may
 340 provide additional financial eligibility requirements or other
 341 eligibility requirements.

342 SECTION 9. Local taxes.--

343 (a) Counties, school districts, and municipalities shall,
 344 and special districts may, be authorized by law to levy ad
 345 valorem taxes and may be authorized by general law to levy other
 346 taxes, for their respective purposes, except ad valorem taxes on
 347 intangible personal property and taxes prohibited by this
 348 constitution.

349 (b) Ad valorem taxes, exclusive of taxes levied for the
 350 payment of bonds and taxes levied for periods not longer than
 351 two years when authorized by vote of the electors who are the
 352 owners of freeholds therein not wholly exempt from taxation,
 353 shall not be levied in excess of the following millages upon the
 354 assessed value of real estate and tangible personal property:
 355 for all county purposes, ten mills; for all municipal purposes,
 356 ten mills; for all school purposes, ten mills; for water
 357 management purposes for the northwest portion of the state lying
 358 west of the line between ranges two and three east, 0.05 mill;
 359 for water management purposes for the remaining portions of the
 360 state, 1.0 mill; and for all other special districts a millage
 361 authorized by law approved by vote of the electors who are
 362 owners of freeholds therein not wholly exempt from taxation. A
 363 county furnishing municipal services may, to the extent
 364 authorized by law, levy additional taxes within the limits fixed

365 for municipal purposes.

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

369 ARTICLE VIII

370 LOCAL GOVERNMENT

371 SECTION 1. Counties.--

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

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

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

382 (d) COUNTY OFFICERS. There shall be elected by the
 383 electors of each county, for terms of four years, a sheriff, a
 384 tax collector, a property appraiser, a supervisor of elections,
 385 and a clerk of the circuit court; except, when provided by
 386 county charter or special law approved by vote of the electors
 387 of the county, any county officer other than a property
 388 appraiser may be chosen in another manner therein specified, or
 389 any county office other than the office of property appraiser
 390 may be abolished when all the duties of the office prescribed by
 391 general law are transferred to another office. When not
 392 otherwise provided by county charter or special law approved by

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393 | vote of the electors, the clerk of the circuit court shall be ex
 394 | officio clerk of the board of county commissioners, auditor,
 395 | recorder and custodian of all county funds.

396 | (e) COMMISSIONERS. Except when otherwise provided by
 397 | county charter, the governing body of each county shall be a
 398 | board of county commissioners composed of five or seven members
 399 | serving staggered terms of four years. After each decennial
 400 | census the board of county commissioners shall divide the county
 401 | into districts of contiguous territory as nearly equal in
 402 | population as practicable. One commissioner residing in each
 403 | district shall be elected as provided by law.

404 | (f) NON-CHARTER GOVERNMENT. Counties not operating under
 405 | county charters shall have such power of self-government as is
 406 | provided by general or special law. The board of county
 407 | commissioners of a county not operating under a charter may
 408 | enact, in a manner prescribed by general law, county ordinances
 409 | not inconsistent with general or special law, but an ordinance
 410 | in conflict with a municipal ordinance shall not be effective
 411 | within the municipality to the extent of such conflict.

412 | (g) CHARTER GOVERNMENT. Counties operating under county
 413 | charters shall have all powers of local self-government not
 414 | inconsistent with general law, or with special law approved by
 415 | vote of the electors. The governing body of a county operating
 416 | under a charter may enact county ordinances not inconsistent
 417 | with general law. The charter shall provide which shall prevail
 418 | in the event of conflict between county and municipal
 419 | ordinances.

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

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

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

429 (k) COUNTY SEAT. In every county there shall be a county
 430 seat at which shall be located the principal offices and
 431 permanent records of all county officers. The county seat may
 432 not be moved except as provided by general law. Branch offices
 433 for the conduct of county business may be established elsewhere
 434 in the county by resolution of the governing body of the county
 435 in the manner prescribed by law. No instrument shall be deemed
 436 recorded until filed at the county seat, or a branch office
 437 designated by the governing body of the county for the recording
 438 of instruments, according to law.

439 ARTICLE XII

440 SCHEDULE

441 SECTION 27. Elected property appraisers; application.--The
 442 requirement in Section 1(d) of Article VIII for a property
 443 appraiser to be elected by the electors of the county shall
 444 apply in each county, including each charter county, regardless
 445 of whether the charter was adopted pursuant to Section 1(g) of
 446 Article VIII or pursuant to Section 9, Section 10, Section 11,
 447 or Section 24 of Article VIII of the Constitution of 1885, as

448 amended and incorporated by reference in Section 6(e) of Article
 449 VIII. Any county that does not have an elected property
 450 appraiser on the effective date of the amendment to Section 1 of
 451 Article VIII of this constitution shall provide for electing a
 452 property appraiser at the next general election as provided by
 453 general law.

454 SECTION 28. Property tax exemptions and ad valorem tax
 455 limitations.--The amendments to Sections 3, 4, 6, and 9 of
 456 Article VII, providing a \$25,000 exemption from ad valorem
 457 taxation for tangible personal property, providing an additional
 458 \$25,000 homestead exemption, authorizing the transfer of the
 459 accrued benefit from the limitation on the assessment of
 460 homestead property, providing an additional homestead exemption
 461 for first-time homestead property owners, providing a complete
 462 homestead exemption for low-income seniors, providing for
 463 assessing rent-restricted affordable housing and commercial and
 464 public-access waterfront property pursuant to general law, and
 465 requiring the legislature to limit the authority of counties,
 466 municipalities, and special districts to increase ad valorem
 467 taxes; the amendment to Section 1 of Article VIII, requiring
 468 property appraisers to be elected; and the creation of Section
 469 27 of this Article, providing for election of county property
 470 appraisers, and this section, if submitted to the electors of
 471 this state for approval or rejection at a special election
 472 authorized by law to be held on January 29, 2008, shall take
 473 effect upon approval by the electors and shall operate
 474 retroactively to January 1, 2008, or, if submitted to the
 475 electors of this state for approval or rejection at the next

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476 | general election, shall take effect January 1 of the year
477 | following such general election.