

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 limit assessment increases for nonhomestead real property, 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

29 | earlier special election specifically authorized by law for that  
 30 | purpose:

31 | ARTICLE VII

32 | FINANCE AND TAXATION

33 | SECTION 3. Taxes; exemptions.--

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

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

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

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

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

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

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85 specified by general law. The period of time for which this  
86 exemption may be granted to a property owner shall be determined  
87 by general law.

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

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

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

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

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

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

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

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

118           (2) No assessment shall exceed just value.

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

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

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

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

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

140           (8)a. For all levies other than school district levies, a

141 person who establishes a new homestead as of January 1, 2009, or  
 142 January 1 of any subsequent year and who has received a  
 143 homestead exemption pursuant to Section 6 of this Article as of  
 144 January 1 of either of the two years immediately preceding the  
 145 establishment of the new homestead is entitled to have the new  
 146 homestead assessed at less than just value. A person who  
 147 establishes a new homestead as of January 1, 2008, is entitled  
 148 to have the new homestead assessed at less than just value only  
 149 if that person received a homestead exemption on January 1,  
 150 2007. The assessed value of the newly established homestead  
 151 shall be determined as follows:

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

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

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

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

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

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

196 (1) The increase in assessed value resulting from

197 construction or reconstruction of the property.

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

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

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

218 (h) Increases in assessments each year for all property  
219 other than property entitled to the assessment increase  
220 limitations provided in this section shall not exceed the  
221 limitations specified in paragraph (1) of subsection (c) of this  
222 section.

223 SECTION 6. Homestead exemptions.--

224 (a) Every person who has the legal or equitable title to



225 real estate and maintains thereon the permanent residence of the  
 226 owner, or another legally or naturally dependent upon the owner,  
 227 shall be exempt from taxation thereon, except assessments for  
 228 special benefits, up to the assessed valuation of twenty-five  
 229 ~~five~~ thousand dollars and, for all levies other than school  
 230 district levies, on the assessed valuation greater than fifty  
 231 thousand dollars and up to seventy-five thousand dollars, upon  
 232 establishment of right thereto in the manner prescribed by law.  
 233 The real estate may be held by legal or equitable title, by the  
 234 entires, jointly, in common, as a condominium, or indirectly  
 235 by stock ownership or membership representing the owner's or  
 236 member's proprietary interest in a corporation owning a fee or a  
 237 leasehold initially in excess of ninety-eight years. The  
 238 exemption shall not apply with respect to any assessment roll  
 239 until such roll is first determined to be in compliance with the  
 240 provisions of Section 4 of this Article by a state agency  
 241 designated by general law. This exemption is repealed on the  
 242 effective date of any amendment to Section 4 of this Article  
 243 that provides for the assessment of homestead property at less  
 244 than just value.

245 (b) Not more than one exemption shall be allowed any  
 246 individual or family unit or with respect to any residential  
 247 unit. No exemption shall exceed the value of the real estate  
 248 assessable to the owner or, in case of ownership through stock  
 249 or membership in a corporation, the value of the proportion  
 250 which the interest in the corporation bears to the assessed  
 251 value of the property.

252 (c) As provided by general law and subject to conditions

253 specified therein, each person who establishes the right to  
 254 receive the homestead exemption provided in subsection (a)  
 255 within one year after purchasing the homestead property and who  
 256 had not previously owned property receiving the homestead  
 257 exemption provided in subsection (a) is entitled to an  
 258 additional homestead exemption in an amount equal to twenty-five  
 259 percent of the homestead property's just value on January 1 of  
 260 the year the homestead exemption is established, not to exceed  
 261 twenty-five percent of the median just value of homesteads in  
 262 the county in which the homestead is located in the year prior  
 263 to establishing the new homestead. This exemption is not  
 264 available if any owner of the property has previously owned  
 265 property that received the homestead exemption provided in  
 266 subsection (a). The additional homestead exemption shall be  
 267 reduced each year by the difference between the homestead's just  
 268 value and assessed value as determined under subsection (c) of  
 269 Section 4 of this Article until the value of the exemption is  
 270 reduced to zero. The exemption provided under this subsection  
 271 shall apply to all levies other than school district levies.

272 ~~(c) By general law and subject to conditions specified~~  
 273 ~~therein, the exemption shall be increased to a total of twenty-~~  
 274 ~~five thousand dollars of the assessed value of the real estate~~  
 275 ~~for each school district levy. By general law and subject to~~  
 276 ~~conditions specified therein, the exemption for all other levies~~  
 277 ~~may be increased up to an amount not exceeding ten thousand~~  
 278 ~~dollars of the assessed value of the real estate if the owner~~  
 279 ~~has attained age sixty-five or is totally and permanently~~  
 280 ~~disabled and if the owner is not entitled to the exemption~~

281 ~~provided in subsection (d).~~

282 ~~(d) By general law and subject to conditions specified~~  
 283 ~~therein, the exemption shall be increased to a total of the~~  
 284 ~~following amounts of assessed value of real estate for each levy~~  
 285 ~~other than those of school districts: fifteen thousand dollars~~  
 286 ~~with respect to 1980 assessments; twenty thousand dollars with~~  
 287 ~~respect to 1981 assessments; twenty five thousand dollars with~~  
 288 ~~respect to assessments for 1982 and each year thereafter.~~

289 ~~However, such increase shall not apply with respect to any~~  
 290 ~~assessment roll until such roll is first determined to be in~~  
 291 ~~compliance with the provisions of section 4 by a state agency~~  
 292 ~~designated by general law. This subsection shall stand repealed~~  
 293 ~~on the effective date of any amendment to section 4 which~~  
 294 ~~provides for the assessment of homestead property at a specified~~  
 295 ~~percentage of its just value.~~

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

301 ~~(e)~~(f) The legislature may, by general law, allow counties  
 302 or municipalities, for the purpose of their respective tax  
 303 levies and subject to the provisions of general law, to grant an  
 304 additional homestead tax exemption not exceeding fifty thousand  
 305 dollars to any person who has the legal or equitable title to  
 306 real estate and maintains thereon the permanent residence of the  
 307 owner and who has attained age sixty-five and whose household  
 308 income, as defined by general law, does not exceed twenty

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309 thousand dollars. The general law must allow counties and  
310 municipalities to grant this additional exemption, within the  
311 limits prescribed in this subsection, by ordinance adopted in  
312 the manner prescribed by general law, and must provide for the  
313 periodic adjustment of the income limitation prescribed in this  
314 subsection for changes in the cost of living.

315 (f)~~(g)~~ Each veteran who is age 65 or older who is  
316 partially or totally permanently disabled shall receive a  
317 discount from the amount of the ad valorem tax otherwise owed on  
318 homestead property the veteran owns and resides in if the  
319 disability was combat related, the veteran was a resident of  
320 this state at the time of entering the military service of the  
321 United States, and the veteran was honorably discharged upon  
322 separation from military service. The discount shall be in a  
323 percentage equal to the percentage of the veteran's permanent,  
324 service-connected disability as determined by the United States  
325 Department of Veterans Affairs. To qualify for the discount  
326 granted by this subsection, an applicant must submit to the  
327 county property appraiser, by March 1, proof of residency at the  
328 time of entering military service, an official letter from the  
329 United States Department of Veterans Affairs stating the  
330 percentage of the veteran's service-connected disability and  
331 such evidence that reasonably identifies the disability as  
332 combat related, and a copy of the veteran's honorable discharge.  
333 If the property appraiser denies the request for a discount, the  
334 appraiser must notify the applicant in writing of the reasons  
335 for the denial, and the veteran may reapply. The Legislature  
336 may, by general law, waive the annual application requirement in

337 subsequent years. This subsection shall take effect December 7,  
 338 2006, is self-executing, and does not require implementing  
 339 legislation.

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

348 SECTION 9. Local taxes.--

349 (a) Counties, school districts, and municipalities shall,  
 350 and special districts may, be authorized by law to levy ad  
 351 valorem taxes and may be authorized by general law to levy other  
 352 taxes, for their respective purposes, except ad valorem taxes on  
 353 intangible personal property and taxes prohibited by this  
 354 constitution.

355 (b) Ad valorem taxes, exclusive of taxes levied for the  
 356 payment of bonds and taxes levied for periods not longer than  
 357 two years when authorized by vote of the electors who are the  
 358 owners of freeholds therein not wholly exempt from taxation,  
 359 shall not be levied in excess of the following millages upon the  
 360 assessed value of real estate and tangible personal property:  
 361 for all county purposes, ten mills; for all municipal purposes,  
 362 ten mills; for all school purposes, ten mills; for water  
 363 management purposes for the northwest portion of the state lying  
 364 west of the line between ranges two and three east, 0.05 mill;

365 for water management purposes for the remaining portions of the  
 366 state, 1.0 mill; and for all other special districts a millage  
 367 authorized by law approved by vote of the electors who are  
 368 owners of freeholds therein not wholly exempt from taxation. A  
 369 county furnishing municipal services may, to the extent  
 370 authorized by law, levy additional taxes within the limits fixed  
 371 for municipal purposes.

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

375 ARTICLE VIII

376 LOCAL GOVERNMENT

377 SECTION 1. Counties.--

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

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

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

388 (d) COUNTY OFFICERS. There shall be elected by the  
 389 electors of each county, for terms of four years, a sheriff, a  
 390 tax collector, a property appraiser, a supervisor of elections,  
 391 and a clerk of the circuit court; except, when provided by  
 392 county charter or special law approved by vote of the electors

393 of the county, any county officer other than a property  
 394 appraiser may be chosen in another manner therein specified, or  
 395 any county office other than the office of property appraiser  
 396 may be abolished when all the duties of the office prescribed by  
 397 general law are transferred to another office. When not  
 398 otherwise provided by county charter or special law approved by  
 399 vote of the electors, the clerk of the circuit court shall be ex  
 400 officio clerk of the board of county commissioners, auditor,  
 401 recorder and custodian of all county funds.

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

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

418 (g) CHARTER GOVERNMENT. Counties operating under county  
 419 charters shall have all powers of local self-government not  
 420 inconsistent with general law, or with special law approved by





449 appraiser to be elected by the electors of the county shall  
 450 apply in each county, including each charter county, regardless  
 451 of whether the charter was adopted pursuant to Section 1(g) of  
 452 Article VIII or pursuant to Section 9, Section 10, Section 11,  
 453 or Section 24 of Article VIII of the Constitution of 1885, as  
 454 amended and incorporated by reference in Section 6(e) of Article  
 455 VIII. Any county that does not have an elected property  
 456 appraiser on the effective date of the amendment to Section 1 of  
 457 Article VIII of this constitution shall provide for electing a  
 458 property appraiser at the next general election as provided by  
 459 general law.

460 SECTION 28. Property tax exemptions and ad valorem tax  
 461 limitations.--The amendments to Sections 3, 4, 6, and 9 of  
 462 Article VII, providing a \$25,000 exemption from ad valorem  
 463 taxation for tangible personal property, providing an additional  
 464 \$25,000 homestead exemption, authorizing the transfer of the  
 465 accrued benefit from the limitation on the assessment of  
 466 homestead property, providing an additional homestead exemption  
 467 for first-time homestead property owners, providing a complete  
 468 homestead exemption for low-income seniors, providing for  
 469 assessing rent-restricted affordable housing and commercial and  
 470 public-access waterfront property pursuant to general law,  
 471 limiting annual increases in assessments of nonhomestead real  
 472 property, and requiring the legislature to limit the authority  
 473 of counties, municipalities, and special districts to increase  
 474 ad valorem taxes; the amendment to Section 1 of Article VIII,  
 475 requiring property appraisers to be elected; and the creation of  
 476 Section 27 of this Article, providing for election of county

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477 property appraisers, and this section, if submitted to the  
 478 electors of this state for approval or rejection at a special  
 479 election authorized by law to be held on January 29, 2008, shall  
 480 take effect upon approval by the electors and shall operate  
 481 retroactively to January 1, 2008, or, if submitted to the  
 482 electors of this state for approval or rejection at the next  
 483 general election, shall take effect January 1 of the year  
 484 following such general election.

485 BE IT FURTHER RESOLVED that the following statement be  
 486 placed on the ballot:

487 CONSTITUTIONAL AMENDMENTS

488 ARTICLE VII, SECTIONS 3, 4, 6, AND 9

489 ARTICLE VIII, SECTION 1

490 ARTICLE XII, SECTIONS 27 AND 28

491 PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX  
 492 INCREASES; ELECTED PROPERTY APPRAISERS.--This revision proposes  
 493 changes to the State Constitution relating to ad valorem  
 494 taxation and elected property appraisers. With respect to  
 495 homestead property, this revision 1) adds an additional  
 496 homestead exemption for most homestead owners, 2) exempts  
 497 certain low-income seniors from ad valorem tax on their  
 498 homesteads, 3) provides an additional homestead exemption that  
 499 diminishes over time for first-time Florida homebuyers, and 4)  
 500 provides for the transfer of accumulated Save Our Homes  
 501 benefits. With respect to non-homestead property, this revision  
 502 allows the Legislature to limit ad valorem assessments on 5)  
 503 affordable housing and 6) on working waterfronts under specific  
 504 circumstances, 7) provides a \$25,000 exemption for tangible

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505 personal property, and 8) limits annual increases in assessments  
506 of nonhomestead real property. Further, this revision 9)  
507 requires the Legislature to limit the authority of local  
508 governments other than school districts to increase property  
509 taxes, and 10) requires all county property appraisers to be  
510 elected.

511 In more detail, this revision:

512 1. Increases the homestead exemption by providing an  
513 additional \$25,000 homestead exemption for the portion of the  
514 assessed value above \$50,000 up to \$75,000. This exemption does  
515 not apply to school taxes.

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

521 3. Provides an increased exemption for first-time Florida  
522 homebuyers beginning in 2008. First-time homebuyers in Florida  
523 who qualify for homestead exemption will be eligible for an  
524 additional exemption equal to 25 percent of the assessed value  
525 of their new home, not to exceed 25 percent of the county median  
526 homestead just value for the prior year. The amount of the  
527 exemption will decrease each year by the amount of the home's  
528 Save Our Homes benefit. When the amount of the home's Save Our  
529 Homes benefit meets or exceeds this exemption, the exemption is  
530 lost. This exemption also is available to 2007 first-time  
531 homebuyers who qualify for homestead exemption January 1, 2008.  
532 This exemption does not apply to school taxes.

533 4. Provides for the transfer of accumulated Save Our Homes  
534 benefits. Homestead property owners will be able to transfer  
535 their Save Our Homes benefit to a new homestead within two years  
536 of relinquishing their previous homestead exemption; except, if  
537 the new homestead is established on January 1, 2008, the  
538 previous homestead must have been relinquished in 2007. If the  
539 new homestead has a higher just value than the old one, the  
540 entire benefit can be transferred; if the new homestead has a  
541 lower just value, the amount of benefit transferred will be  
542 reduced in proportion of the just value of the new homestead to  
543 the just value of the old homestead. The transferred benefit may  
544 not exceed \$1 million. This provision does not apply to school  
545 taxes.

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

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

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

556 8. Authorizes an exemption from ad valorem taxes of  
557 \$25,000 of assessed value of tangible personal property. This  
558 provision applies to all tax levies.

559 9. Requires the Legislature to limit the authority of  
560 counties, municipalities, and special districts to increase ad

561 valorem taxes.

562 10. Requires each county to have an elected property  
 563 appraiser as a county officer and eliminates the option for  
 564 choosing a property appraiser in any other manner as provided by  
 565 county charter or special law approved by vote of the electors  
 566 of the county and the option of abolishing the office of the  
 567 property appraiser when all the duties of the office prescribed  
 568 by general law are transferred to another office. Provides that  
 569 the requirement for a property appraiser elected by the electors  
 570 of the county shall apply in each county without exception,  
 571 including each charter county, regardless of the authority under  
 572 which the charter was adopted. It further provides for  
 573 application of the elected property appraiser requirement to  
 574 counties, and charter counties notwithstanding constitutional  
 575 grants of authority to charter counties, and requires such  
 576 counties to provide for electing a property appraiser as  
 577 provided by general law.

578 Further, this revision:

579 A. Repeals obsolete language on the homestead exemption  
 580 when it was less than \$25,000 and did not apply uniformly to  
 581 property taxes levied by all local governments.

582 B. Moves two current provisions, related to the homestead  
 583 exemption, and makes them applicable to the increased homestead  
 584 exemption.

585 C. Schedules the changes to take effect upon approval by  
 586 the voters and operate retroactively to January 1, 2008, if  
 587 approved in a special election held on January 29, 2008, or to  
 588 take effect January 1, 2009, if approved in the general election

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589 | held in November of 2008. |