

HJR 949

2008

House Joint Resolution

A joint resolution proposing an amendment to Section 9 of Article VII of the State Constitution to impose a maximum limit on combined property taxes on real property, provide an exception, and provide for distribution of tax revenues by general law.

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

That the following amendment to Section 9 of Article VII of the State Constitution is 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 purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 9. Local taxes.--

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

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the

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29 assessed value of real estate and tangible personal property:
30 for all county purposes, ten mills; for all municipal purposes,
31 ten mills; for all school purposes, ten mills; for water
32 management purposes for the northwest portion of the state lying
33 west of the line between ranges two and three east, 0.05 mill;
34 for water management purposes for the remaining portions of the
35 state, 1.0 mill; and for all other special districts a millage
36 authorized by law approved by vote of the electors who are
37 owners of freeholds therein not wholly exempt from taxation. A
38 county furnishing municipal services may, to the extent
39 authorized by law, levy additional taxes within the limits fixed
40 for municipal purposes.

41 (c) Notwithstanding any other provision contained in this
42 constitution, the maximum amount of all ad valorem taxes
43 collected by counties, school districts, municipalities, and
44 special districts on any parcel of real property shall not, when
45 combined, exceed 1.35 percent of the parcel's highest taxable
46 value. The term "taxable value" refers to the value of real
47 property to which millage rates are applied. The Legislature
48 shall provide by general law for the distribution of tax
49 revenues derived from parcels for which the combined ad valorem
50 tax levies exceed 1.35 percent of the parcel's highest taxable
51 value. This subsection does not apply to ad valorem taxes levied
52 for the payment of bonds issued pursuant to section 12 of this
53 article or levied for periods not longer than two years when
54 authorized by a vote of the electors.

55 BE IT FURTHER RESOLVED that the following statement be
56 placed on the ballot:

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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57 CONSTITUTIONAL AMENDMENT

58 ARTICLE VII, SECTION 9

59 MAXIMUM AD VALOREM TAX LIMITATION; VOTER-APPROVED

60 EXCEPTION.--Proposing an amendment to the State Constitution to
61 provide that the total combined property taxes on any parcel of
62 real property shall not exceed 1.35 percent of the highest
63 taxable value of the property, apply the property tax limit to
64 all property taxes except property taxes approved by voters, and
65 provide for distribution of revenue from parcels that have
66 reached the 1.35-percent limit by general law. Preserves Save
67 Our Homes, the homestead exemption, and any other exemptions.