

House Joint Resolution

A joint resolution proposing an amendment to Section 9 of Article VII of the State Constitution to provide a limitation on the amount of the combined ad valorem taxes that may be collected on parcels of real property, require the Legislature to provide for distribution of revenues collected in excess of the limitation, and provide exceptions for ad valorem taxes levied for payment of certain bonds.

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

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

44 | (c) Notwithstanding any other provision of this
 45 | constitution, the maximum amount of all ad valorem taxes
 46 | collected by counties, municipalities, school districts, and
 47 | special districts on any parcel of real property shall not, when
 48 | combined, exceed one and thirty-five hundredths percent (1.35%)
 49 | of the parcel's highest taxable value. For purposes of this
 50 | subsection, the term "taxable value" means the value of real
 51 | property to which millage rates are applied. By general law, the
 52 | legislature shall provide for the distribution of tax revenues
 53 | derived from parcels for which combined ad valorem tax levies
 54 | exceed one and thirty-five hundredths percent (1.35%) of the
 55 | parcel's highest taxable value. This subsection does not apply
 56 | to ad valorem taxes levied for the payment of bonds issued

57 pursuant to Section 12 of this Article or levied for periods not
 58 longer than two years when authorized by a vote of the electors.

59 BE IT FURTHER RESOLVED that the following statement be
 60 placed on the ballot:

61 CONSTITUTIONAL AMENDMENT

62 ARTICLE VII, SECTION 9

63 LIMITATION ON AGGREGATE AD VALOREM TAXES ON REAL
 64 PROPERTY.--Proposing an amendment to the State Constitution to
 65 limit the total aggregate ad valorem taxes levied by counties,
 66 municipalities, school districts, and special districts on any
 67 parcel of real property to 1.35 percent of the highest taxable
 68 value of the property; require the Legislature to provide by
 69 general law for distribution of revenues collected on parcels
 70 that exceed the 1.35-percent limitation; and apply the
 71 limitation to all property taxes except ad valorem taxes levied
 72 for the payment of local bonds issued to finance or refinance
 73 capital projects authorized by law when approved by vote of the
 74 electors or to refund outstanding bonds, or levied for periods
 75 not longer than 2 years when authorized by a vote of the
 76 electors.