

By Senator Bennett

21-00786-09

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1 Senate Joint Resolution

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

10  
11 Be It Resolved by the Legislature of the State of Florida:

12  
13 That the following amendment to Section 9 of Article VII of  
14 the State Constitution is agreed to and shall be submitted to  
15 the electors of this state for approval or rejection at the next  
16 general election or at an earlier special election specifically  
17 authorized by law for that purpose:

18 ARTICLE VII

19 FINANCE AND TAXATION

20 SECTION 9. Local taxes.—

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

27 (b) Ad valorem taxes, exclusive of taxes levied for the  
28 payment of bonds and taxes levied for periods not longer than  
29 two years when authorized by vote of the electors who are the

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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.

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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 PROPERTY.—

64 Proposing an amendment to the State Constitution to limit the  
65 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.