

By Senator Evers

2-00554-11

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 9 of Article VII of the State Constitution to limit the maximum amount of ad valorem taxes that may be collected on a parcel of real property.

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 of not longer than two years or less if ~~when~~ authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, may ~~shall~~ not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all

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

40 (c) Notwithstanding any other provision of this
41 constitution, the maximum amount of all ad valorem taxes
42 collected by counties, school districts, municipalities, and
43 special districts on any parcel of real property may not, when
44 combined, exceed 1.35 percent of the parcel's highest taxable
45 value. The term "taxable value" means the value of real property
46 to which millage rates are applied. If the combined ad valorem
47 tax levies exceed 1.35 percent of the parcel's highest taxable
48 value, the revenues that are collected shall be distributed
49 among the taxing authorities as provided by general law. This
50 limit on ad valorem taxation does not apply to ad valorem taxes
51 levied for the payment of bonds issued pursuant to section 12 or
52 ad valorem taxes levied for periods of 2 years or less if
53 authorized by a vote of the electors.

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

56 CONSTITUTIONAL AMENDMENT

57 ARTICLE VII, SECTION 9

58 PROPERTY TAX CAP.—This proposed amendment to the State

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59 Constitution limits the total ad valorem taxes collected on a
60 parcel of real property to 1.35 percent of the highest taxable
61 value of the property. The taxable value of a property is the
62 value to which the tax rates are applied. If the total ad
63 valorem tax rates applied to a property exceed 1.35 percent of
64 the highest taxable value of the property, the property taxes
65 that are collected within the 1.35 percent limit will be
66 distributed among the taxing authorities as provided by law.
67 This limit on ad valorem taxation will not apply to certain ad
68 valorem taxes levied to repay bonds or other ad valorem taxes
69 levied for 2 years or less which are approved by a vote of the
70 electors.