

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution to allow the Legislature, by general law after a specified date, to exempt from taxation property owned by a municipality that is not used for municipal or public purposes.

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

That the following amendment to Section 3 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

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes ~~is shall be~~ exempt from taxation. Property owned by a municipality that is not used for municipal or public purposes may be exempted from taxation by general law after January 1, 2017. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from

27 | taxation.

28 |       (b) There shall be exempt from taxation, cumulatively, to  
29 | every head of a family residing in this state, household goods  
30 | and personal effects to the value fixed by general law, not less  
31 | than one thousand dollars, and to every widow or widower or  
32 | person who is blind or totally and permanently disabled,  
33 | property to the value fixed by general law not less than five  
34 | hundred dollars.

35 |       (c) Any county or municipality may, for the purpose of its  
36 | respective tax levy and subject to the provisions of this  
37 | subsection and general law, grant community and economic  
38 | development ad valorem tax exemptions to new businesses and  
39 | expansions of existing businesses, as defined by general law.  
40 | Such an exemption may be granted only by ordinance of the county  
41 | or municipality, and only after the electors of the county or  
42 | municipality voting on such question in a referendum authorize  
43 | the county or municipality to adopt such ordinances. An  
44 | exemption so granted shall apply to improvements to real  
45 | property made by or for the use of a new business and  
46 | improvements to real property related to the expansion of an  
47 | existing business and shall also apply to tangible personal  
48 | property of such new business and tangible personal property  
49 | related to the expansion of an existing business. The amount or  
50 | limits of the amount of such exemption shall be specified by  
51 | general law. The period of time for which such exemption may be  
52 | granted to a new business or expansion of an existing business

53 shall be determined by general law. The authority to grant such  
54 exemption shall expire ten years from the date of approval by  
55 the electors of the county or municipality, and may be renewable  
56 by referendum as provided by general law.

57 (d) Any county or municipality may, for the purpose of its  
58 respective tax levy and subject to the provisions of this  
59 subsection and general law, grant historic preservation ad  
60 valorem tax exemptions to owners of historic properties. This  
61 exemption may be granted only by ordinance of the county or  
62 municipality. The amount or limits of the amount of this  
63 exemption and the requirements for eligible properties must be  
64 specified by general law. The period of time for which this  
65 exemption may be granted to a property owner shall be determined  
66 by general law.

67 (e) By general law and subject to conditions specified  
68 therein, twenty-five thousand dollars of the assessed value of  
69 property subject to tangible personal property tax shall be  
70 exempt from ad valorem taxation.

71 (f) There shall be granted an ad valorem tax exemption for  
72 real property dedicated in perpetuity for conservation purposes,  
73 including real property encumbered by perpetual conservation  
74 easements or by other perpetual conservation protections, as  
75 defined by general law.

76 (g) By general law and subject to the conditions specified  
77 therein, each person who receives a homestead exemption as  
78 provided in section 6 of this article; who was a member of the

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79 United States military or military reserves, the United States  
80 Coast Guard or its reserves, or the Florida National Guard; and  
81 who was deployed during the preceding calendar year on active  
82 duty outside the continental United States, Alaska, or Hawaii in  
83 support of military operations designated by the legislature  
84 shall receive an additional exemption equal to a percentage of  
85 the taxable value of his or her homestead property. The  
86 applicable percentage shall be calculated as the number of days  
87 during the preceding calendar year the person was deployed on  
88 active duty outside the continental United States, Alaska, or  
89 Hawaii in support of military operations designated by the  
90 legislature divided by the number of days in that year.

91 BE IT FURTHER RESOLVED that the following statement be  
92 placed on the ballot:

93 CONSTITUTIONAL AMENDMENT

94 ARTICLE VII, SECTION 3

95 FINANCE AND TAXATION.—Proposing an amendment to the State  
96 Constitution to allow the Legislature, by general law after  
97 January 1, 2017, to exempt from taxation property owned by a  
98 municipality that is not used for municipal or public purposes.