

PCB GEAC 07D-01

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House Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for portability of the limitation on the difference between the just value and the assessed value for homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to provide an additional homestead exemption for existing homestead owners, to create an additional homestead exemption for first-time homestead property owners, to provide an additional exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

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

That the following amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an

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29 | earlier special election specifically authorized by law for that
 30 | purpose:

31 | ARTICLE VII

32 | FINANCE AND TAXATION

33 | SECTION 3. Taxes; exemptions.--

34 | (a) All property owned by a municipality and used
 35 | exclusively by it for municipal or public purposes shall be
 36 | exempt from taxation. A municipality, owning property outside
 37 | the municipality, may be required by general law to make payment
 38 | to the taxing unit in which the property is located. Such
 39 | portions of property as are used predominantly for educational,
 40 | literary, scientific, religious or charitable purposes may be
 41 | exempted by general law from taxation.

42 | (b) There shall be exempt from taxation, cumulatively, to
 43 | every head of a family residing in this state, household goods
 44 | and personal effects to the value fixed by general law, not less
 45 | than one thousand dollars, and to every widow or widower or
 46 | person who is blind or totally and permanently disabled,
 47 | property to the value fixed by general law not less than five
 48 | hundred dollars.

49 | (c) Any county or municipality may, for the purpose of its
 50 | respective tax levy and subject to the provisions of this
 51 | subsection and general law, grant community and economic
 52 | development ad valorem tax exemptions to new businesses and
 53 | expansions of existing businesses, as defined by general law.
 54 | Such an exemption may be granted only by ordinance of the county
 55 | or municipality, and only after the electors of the county or
 56 | municipality voting on such question in a referendum authorize

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57 | the county or municipality to adopt such ordinances. An
 58 | exemption so granted shall apply to improvements to real
 59 | property made by or for the use of a new business and
 60 | improvements to real property related to the expansion of an
 61 | existing business and shall also apply to tangible personal
 62 | property of such new business and tangible personal property
 63 | related to the expansion of an existing business. The amount or
 64 | limits of the amount of such exemption shall be specified by
 65 | general law. The period of time for which such exemption may be
 66 | granted to a new business or expansion of an existing business
 67 | shall be determined by general law. The authority to grant such
 68 | exemption shall expire ten years from the date of approval by
 69 | the electors of the county or municipality, and may be renewable
 70 | by referendum as provided by general law.

71 | (d) By general law and subject to conditions specified
 72 | therein, there may be granted an ad valorem tax exemption to a
 73 | renewable energy source device and to real property on which
 74 | such device is installed and operated, to the value fixed by
 75 | general law not to exceed the original cost of the device, and
 76 | for the period of time fixed by general law not to exceed ten
 77 | years.

78 | (e) Any county or municipality may, for the purpose of its
 79 | respective tax levy and subject to the provisions of this
 80 | subsection and general law, grant historic preservation ad
 81 | valorem tax exemptions to owners of historic properties. This
 82 | exemption may be granted only by ordinance of the county or
 83 | municipality. The amount or limits of the amount of this
 84 | exemption and the requirements for eligible properties must be

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85 | specified by general law. The period of time for which this
 86 | exemption may be granted to a property owner shall be determined
 87 | by general law.

88 | (f) By general law and subject to conditions specified
 89 | therein, twenty-five thousand dollars of the assessed value of
 90 | property subject to tangible personal property tax shall be
 91 | exempt from ad valorem taxation.

92 | SECTION 4. Taxation; assessments.--By general law
 93 | regulations shall be prescribed which shall secure a just
 94 | valuation of all property for ad valorem taxation, provided:

95 | (a) Agricultural land, land producing high water recharge
 96 | to Florida's aquifers, or land used exclusively for
 97 | noncommercial recreational purposes may be classified by general
 98 | law and assessed solely on the basis of character or use.

99 | (b) Pursuant to general law tangible personal property
 100 | held for sale as stock in trade and livestock may be valued for
 101 | taxation at a specified percentage of its value, may be
 102 | classified for tax purposes, or may be exempted from taxation.

103 | (c) All persons entitled to a homestead exemption under
 104 | Section 6 of this Article shall have their homestead assessed at
 105 | just value as of January 1 of the year following the effective
 106 | date of this amendment. This assessment shall change only as
 107 | provided herein.

108 | (1) Assessments subject to this provision shall be changed
 109 | annually on January 1st of each year; but those changes in
 110 | assessments shall not exceed the lower of the following:

111 | a. Three percent (3%) of the assessment for the prior
 112 | year.

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113 b. The percent change in the Consumer Price Index for all
 114 urban consumers, U.S. City Average, all items 1967=100, or
 115 successor reports for the preceding calendar year as initially
 116 reported by the United States Department of Labor, Bureau of
 117 Labor Statistics.

118 (2) No assessment shall exceed just value.

119 (3) After any change of ownership, as provided by general
 120 law, homestead property shall be assessed at just value as of
 121 January 1 of the following year, unless the provisions of
 122 paragraph (8) apply. Thereafter, the homestead shall be assessed
 123 as provided herein.

124 (4) New homestead property shall be assessed at just value
 125 as of January 1st of the year following the establishment of the
 126 homestead, unless the provisions of paragraph (8) apply. That
 127 assessment shall only change as provided herein.

128 (5) Changes, additions, reductions, or improvements to
 129 homestead property shall be assessed as provided for by general
 130 law; provided, however, after the adjustment for any change,
 131 addition, reduction, or improvement, the property shall be
 132 assessed as provided herein.

133 (6) In the event of a termination of homestead status, the
 134 property shall be assessed as provided by general law.

135 (7) The provisions of this amendment are severable. If any
 136 of the provisions of this amendment shall be held
 137 unconstitutional by any court of competent jurisdiction, the
 138 decision of such court shall not affect or impair any remaining
 139 provisions of this amendment.

140 (8)a. For all levies other than school district levies, a

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141 person who establishes a new homestead as of January 1, 2009, or
 142 January 1 of any subsequent year and who has received a
 143 homestead exemption pursuant to Section 6 of this Article as of
 144 January 1 of either of the two years immediately preceding the
 145 establishment of the new homestead is entitled to have the new
 146 homestead assessed at less than just value. A person who
 147 establishes a new homestead as of January 1, 2008, is entitled
 148 to the provisions of this subparagraph only if that person
 149 received a homestead exemption on January 1, 2007. The assessed
 150 value of the newly established homestead shall be determined as
 151 follows:

152 1. If the just value of the new homestead is greater than
 153 or equal to the just value of the prior homestead of the person
 154 establishing the new homestead as of January 1 of the year in
 155 which the prior homestead was abandoned, the assessed value of
 156 the new homestead shall be the just value of the new homestead
 157 minus an amount equal to the difference between the just value
 158 and the assessed value of the prior homestead as of January 1 of
 159 the year in which the prior homestead was abandoned, not to
 160 exceed \$1 million. Thereafter, the homestead shall be assessed
 161 as provided herein.

162 2. If the just value of the new homestead is less than the
 163 just value of the prior homestead of the person establishing the
 164 new homestead as of January 1 of the year in which the prior
 165 homestead was abandoned, the assessed value of the new homestead
 166 shall be equal to the just value of the new homestead divided by
 167 the just value of the prior homestead and multiplied by the
 168 assessed value of the prior homestead. However, if the

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169 difference between the just value of the new homestead and the
 170 assessed value of the new homestead calculated pursuant to this
 171 sub-subparagraph is greater than \$1 million, the assessed value
 172 of the new homestead shall be increased so that the difference
 173 between the just value and the assessed value equals \$1 million.
 174 Thereafter, the homestead shall be assessed as provided herein.

175 b. By general law and subject to conditions specified
 176 therein, the legislature shall provide for application of this
 177 paragraph to property owned by more than one person.

178 (d) The legislature may, by general law, for assessment
 179 purposes and subject to the provisions of this subsection, allow
 180 counties and municipalities to authorize by ordinance that
 181 historic property may be assessed solely on the basis of
 182 character or use. Such character or use assessment shall apply
 183 only to the jurisdiction adopting the ordinance. The
 184 requirements for eligible properties must be specified by
 185 general law.

186 (e) A county may, in the manner prescribed by general law,
 187 provide for a reduction in the assessed value of homestead
 188 property to the extent of any increase in the assessed value of
 189 that property which results from the construction or
 190 reconstruction of the property for the purpose of providing
 191 living quarters for one or more natural or adoptive grandparents
 192 or parents of the owner of the property or of the owner's spouse
 193 if at least one of the grandparents or parents for whom the
 194 living quarters are provided is 62 years of age or older. Such a
 195 reduction may not exceed the lesser of the following:

196 (1) The increase in assessed value resulting from

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197 construction or reconstruction of the property.

198 (2) Twenty percent of the total assessed value of the
199 property as improved.

200 (f) As defined by general law, real property that is used
201 to provide affordable housing and is subject to rent
202 restrictions imposed by a governmental agency may be assessed as
203 provided by general law, subject to conditions or limitations
204 specified therein. Assessments under this subsection shall apply
205 to all levies other than school district levies.

206 (g) As defined by general law, land that is used
207 exclusively for commercial fishing purposes or that is open to
208 the public and used predominantly for commercial water-dependent
209 activities or for public access to waters that are navigable may
210 be assessed as provided by general law, subject to conditions or
211 limitations specified therein. For purposes of this paragraph,
212 the term "water-dependent activity" means any activity that can
213 be conducted only on, in, over, or adjacent to waters that are
214 navigable and that requires direct access to water and involves
215 the use of water as an integral part of such activity.
216 Assessments under this subsection shall apply to all levies
217 other than school district levies.

218 SECTION 6. Homestead exemptions.--

219 (a) Every person who has the legal or equitable title to
220 real estate and maintains thereon the permanent residence of the
221 owner, or another legally or naturally dependent upon the owner,
222 shall be exempt from taxation thereon, except assessments for
223 special benefits, up to the assessed valuation of twenty-five
224 ~~five~~ thousand dollars and, for all levies other than school

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225 district levies, on the assessed valuation greater than fifty
 226 thousand dollars and up to seventy-five thousand dollars, upon
 227 establishment of right thereto in the manner prescribed by law.
 228 The real estate may be held by legal or equitable title, by the
 229 entireties, jointly, in common, as a condominium, or indirectly
 230 by stock ownership or membership representing the owner's or
 231 member's proprietary interest in a corporation owning a fee or a
 232 leasehold initially in excess of ninety-eight years. The
 233 exemption shall not apply with respect to any assessment roll
 234 until such roll is first determined to be in compliance with the
 235 provisions of Section 4 of this Article by a state agency
 236 designated by general law. This exemption shall stand repealed
 237 on the effective date of any amendment to Section 4 of this
 238 Article that provides for the assessment of homestead property
 239 at a specified percentage of its just value.

240 (b) Not more than one exemption shall be allowed any
 241 individual or family unit or with respect to any residential
 242 unit. No exemption shall exceed the value of the real estate
 243 assessable to the owner or, in case of ownership through stock
 244 or membership in a corporation, the value of the proportion
 245 which the interest in the corporation bears to the assessed
 246 value of the property.

247 (c) As provided by general law and subject to conditions
 248 specified therein, each person who establishes the right to
 249 receive the homestead exemption provided in subsection (a)
 250 within one year after purchasing the homestead property and who
 251 had not previously owned another homestead property in this
 252 state is entitled to an additional homestead exemption in an

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253 amount equal to twenty-five percent of the homestead property's
 254 just value, not to exceed twenty-five percent of the median just
 255 value of homesteads in the county in which the homestead is
 256 located in the year prior to establishing the new homestead.
 257 This exemption is not available if any owner of the property has
 258 previously owned property that received the homestead exemption
 259 provided in paragraph (8) of subsection (c) of Section 4 of this
 260 Article. The additional homestead exemption shall be reduced
 261 each year by the difference between the homestead's just value
 262 and assessed value as determined under subsection (c) of Section
 263 4 of this Article. The exemption provided under this subsection
 264 shall apply to all levies other than school district levies.

265 ~~(c) By general law and subject to conditions specified~~
 266 ~~therein, the exemption shall be increased to a total of twenty-~~
 267 ~~five thousand dollars of the assessed value of the real estate~~
 268 ~~for each school district levy. By general law and subject to~~
 269 ~~conditions specified therein, the exemption for all other levies~~
 270 ~~may be increased up to an amount not exceeding ten thousand~~
 271 ~~dollars of the assessed value of the real estate if the owner~~
 272 ~~has attained age sixty five or is totally and permanently~~
 273 ~~disabled and if the owner is not entitled to the exemption~~
 274 ~~provided in subsection (d).~~

275 ~~(d) By general law and subject to conditions specified~~
 276 ~~therein, the exemption shall be increased to a total of the~~
 277 ~~following amounts of assessed value of real estate for each levy~~
 278 ~~other than those of school districts: fifteen thousand dollars~~
 279 ~~with respect to 1980 assessments; twenty thousand dollars with~~
 280 ~~respect to 1981 assessments; twenty five thousand dollars with~~

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281 ~~respect to assessments for 1982 and each year thereafter.~~
 282 ~~However, such increase shall not apply with respect to any~~
 283 ~~assessment roll until such roll is first determined to be in~~
 284 ~~compliance with the provisions of section 4 by a state agency~~
 285 ~~designated by general law. This subsection shall stand repealed~~
 286 ~~on the effective date of any amendment to section 4 which~~
 287 ~~provides for the assessment of homestead property at a specified~~
 288 ~~percentage of its just value.~~

289 (d)~~(e)~~ By general law and subject to conditions specified
 290 therein, the Legislature may provide to renters, who are
 291 permanent residents, ad valorem tax relief on all ad valorem tax
 292 levies. Such ad valorem tax relief shall be in the form and
 293 amount established by general law.

294 (e)~~(f)~~ The legislature may, by general law, allow counties
 295 or municipalities, for the purpose of their respective tax
 296 levies and subject to the provisions of general law, to grant an
 297 additional homestead tax exemption not exceeding fifty thousand
 298 dollars to any person who has the legal or equitable title to
 299 real estate and maintains thereon the permanent residence of the
 300 owner and who has attained age sixty-five and whose household
 301 income, as defined by general law, does not exceed twenty
 302 thousand dollars. The general law must allow counties and
 303 municipalities to grant this additional exemption, within the
 304 limits prescribed in this subsection, by ordinance adopted in
 305 the manner prescribed by general law, and must provide for the
 306 periodic adjustment of the income limitation prescribed in this
 307 subsection for changes in the cost of living.

308 (f)~~(g)~~ Each veteran who is age 65 or older who is

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309 partially or totally permanently disabled shall receive a
 310 discount from the amount of the ad valorem tax otherwise owed on
 311 homestead property the veteran owns and resides in if the
 312 disability was combat related, the veteran was a resident of
 313 this state at the time of entering the military service of the
 314 United States, and the veteran was honorably discharged upon
 315 separation from military service. The discount shall be in a
 316 percentage equal to the percentage of the veteran's permanent,
 317 service-connected disability as determined by the United States
 318 Department of Veterans Affairs. To qualify for the discount
 319 granted by this subsection, an applicant must submit to the
 320 county property appraiser, by March 1, proof of residency at the
 321 time of entering military service, an official letter from the
 322 United States Department of Veterans Affairs stating the
 323 percentage of the veteran's service-connected disability and
 324 such evidence that reasonably identifies the disability as
 325 combat related, and a copy of the veteran's honorable discharge.
 326 If the property appraiser denies the request for a discount, the
 327 appraiser must notify the applicant in writing of the reasons
 328 for the denial, and the veteran may reapply. The Legislature
 329 may, by general law, waive the annual application requirement in
 330 subsequent years. This subsection shall take effect December 7,
 331 2006, is self-executing, and does not require implementing
 332 legislation.

333 (g) Real property owned and used as a homestead by a
 334 person who has attained age sixty-five and whose household
 335 income, as defined by general law, does not exceed \$23,604 is
 336 exempt from ad valorem taxation. The legislature shall provide

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337 for an annual adjustment of the income limitation prescribed in
 338 this subsection for changes in the cost of living and may
 339 provide additional financial eligibility requirements or other
 340 eligibility requirements.

341 SECTION 9. Local taxes.--

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

348 (b) Ad valorem taxes, exclusive of taxes levied for the
 349 payment of bonds and taxes levied for periods not longer than
 350 two years when authorized by vote of the electors who are the
 351 owners of freeholds therein not wholly exempt from taxation,
 352 shall not be levied in excess of the following millages upon the
 353 assessed value of real estate and tangible personal property:
 354 for all county purposes, ten mills; for all municipal purposes,
 355 ten mills; for all school purposes, ten mills; for water
 356 management purposes for the northwest portion of the state lying
 357 west of the line between ranges two and three east, 0.05 mill;
 358 for water management purposes for the remaining portions of the
 359 state, 1.0 mill; and for all other special districts a millage
 360 authorized by law approved by vote of the electors who are
 361 owners of freeholds therein not wholly exempt from taxation. A
 362 county furnishing municipal services may, to the extent
 363 authorized by law, levy additional taxes within the limits fixed
 364 for municipal purposes.

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365 (c) By general law, the legislature shall limit the
 366 authority of counties, municipalities, and special districts to
 367 increase ad valorem taxes.

368 ARTICLE VIII

369 LOCAL GOVERNMENT

370 SECTION 1. Counties.--

371 (a) POLITICAL SUBDIVISIONS. The state shall be divided by
 372 law into political subdivisions called counties. Counties may be
 373 created, abolished or changed by law, with provision for payment
 374 or apportionment of the public debt.

375 (b) COUNTY FUNDS. The care, custody and method of
 376 disbursing county funds shall be provided by general law.

377 (c) GOVERNMENT. Pursuant to general or special law, a
 378 county government may be established by charter which shall be
 379 adopted, amended or repealed only upon vote of the electors of
 380 the county in a special election called for that purpose.

381 (d) COUNTY OFFICERS. There shall be elected by the
 382 electors of each county, for terms of four years, a sheriff, a
 383 tax collector, a property appraiser, a supervisor of elections,
 384 and a clerk of the circuit court; except, when provided by
 385 county charter or special law approved by vote of the electors
 386 of the county, any county officer other than a property
 387 appraiser may be chosen in another manner therein specified, or
 388 any county office other than the office of property appraiser
 389 may be abolished when all the duties of the office prescribed by
 390 general law are transferred to another office. When not
 391 otherwise provided by county charter or special law approved by
 392 vote of the electors, the clerk of the circuit court shall be ex

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393 | officio clerk of the board of county commissioners, auditor,
 394 | recorder and custodian of all county funds.

395 | (e) COMMISSIONERS. Except when otherwise provided by
 396 | county charter, the governing body of each county shall be a
 397 | board of county commissioners composed of five or seven members
 398 | serving staggered terms of four years. After each decennial
 399 | census the board of county commissioners shall divide the county
 400 | into districts of contiguous territory as nearly equal in
 401 | population as practicable. One commissioner residing in each
 402 | district shall be elected as provided by law.

403 | (f) NON-CHARTER GOVERNMENT. Counties not operating under
 404 | county charters shall have such power of self-government as is
 405 | provided by general or special law. The board of county
 406 | commissioners of a county not operating under a charter may
 407 | enact, in a manner prescribed by general law, county ordinances
 408 | not inconsistent with general or special law, but an ordinance
 409 | in conflict with a municipal ordinance shall not be effective
 410 | within the municipality to the extent of such conflict.

411 | (g) CHARTER GOVERNMENT. Counties operating under county
 412 | charters shall have all powers of local self-government not
 413 | inconsistent with general law, or with special law approved by
 414 | vote of the electors. The governing body of a county operating
 415 | under a charter may enact county ordinances not inconsistent
 416 | with general law. The charter shall provide which shall prevail
 417 | in the event of conflict between county and municipal
 418 | ordinances.

419 | (h) TAXES; LIMITATION. Property situate within
 420 | municipalities shall not be subject to taxation for services

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421 rendered by the county exclusively for the benefit of the
 422 property or residents in unincorporated areas.

423 (i) COUNTY ORDINANCES. Each county ordinance shall be
 424 filed with the custodian of state records and shall become
 425 effective at such time thereafter as is provided by general law.

426 (j) VIOLATION OF ORDINANCES. Persons violating county
 427 ordinances shall be prosecuted and punished as provided by law.

428 (k) COUNTY SEAT. In every county there shall be a county
 429 seat at which shall be located the principal offices and
 430 permanent records of all county officers. The county seat may
 431 not be moved except as provided by general law. Branch offices
 432 for the conduct of county business may be established elsewhere
 433 in the county by resolution of the governing body of the county
 434 in the manner prescribed by law. No instrument shall be deemed
 435 recorded until filed at the county seat, or a branch office
 436 designated by the governing body of the county for the recording
 437 of instruments, according to law.

438 ARTICLE XII

439 SCHEDULE

440 SECTION 27. Elected property appraisers; application.--The
 441 requirement in Section 1(d) of Article VIII for a property
 442 appraiser to be elected by the electors of the county shall
 443 apply in each county, including each charter county, regardless
 444 of whether the charter was adopted pursuant to Section 1(g) of
 445 Article VIII or pursuant to Section 9, Section 10, Section 11,
 446 or Section 24 of Article VIII of the Constitution of 1885, as
 447 amended and incorporated by reference in Section 6(e) of Article
 448 VIII. Any county that does not have an elected property

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449 appraiser on the effective date of the amendment to Section 1 of
 450 Article VIII of this constitution shall provide for electing a
 451 property appraiser at the next general election as provided by
 452 general law.

453 SECTION 28. Property tax exemptions and ad valorem tax
 454 limitations.--The amendments to Sections 3, 4, 6, and 9 of
 455 Article VII, providing an exemption from ad valorem taxation for
 456 tangible personal property, providing an additional \$25,000
 457 homestead exemption, authorizing portability of the limitations
 458 on the assessment of homestead property, providing an additional
 459 homestead exemption for first-time homestead property owners,
 460 authorizing an additional homestead exemption for low-income
 461 seniors, providing for assessing rent-restricted affordable
 462 housing and commercial and public-access waterfront property
 463 pursuant to general law, and requiring the legislature to limit
 464 the authority of counties, municipalities, and special districts
 465 to increase ad valorem taxes, the creation of Section 27 of this
 466 Article providing for election of county property appraisers,
 467 and this section, if submitted to the electors of this state for
 468 approval or rejection at a special election authorized by law to
 469 be held on January 29, 2008, shall take effect upon approval by
 470 the electors and shall operate retroactively to January 1, 2008,
 471 or, if submitted to the electors of this state for approval or
 472 rejection at the next general election, shall take effect
 473 January 1 of the year following such general election.