

By the Committee on Finance and Taxation, and Commissioners
Anthony, Henderson and Mills

1 A proposal to revise
2 ARTICLE VII, s. 3, Fla. Const.; revising the
3 requirements for exempting municipally owned
4 property; allowing the Legislature to exempt
5 from taxation property owned by a governmental
6 entity and used for airport, seaport, or public
7 purposes, as defined by law, and uses that are
8 incidental thereto.
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10 It is proposed by the Florida Constitution Revision Commission
11 that:
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13 Section 1. Section 3 of Article VII of the Florida
14 Constitution is revised by amending that section to read:
15 ARTICLE VII
16 FINANCE AND TAXATION
17 SECTION 3. Taxes; exemptions.--
18 (a) All property owned by a municipality and used
19 ~~exclusively by it~~ for governmental, municipal, or public
20 purposes shall be exempt from taxation. All property owned by
21 a governmental entity and used for airport, seaport, or public
22 purposes, as defined by general law, and uses that are
23 incidental thereto, may be exempted from taxation.A
24 municipality, owning property outside the municipality, may be
25 required by general law to make payment to the taxing unit in
26 which the property is located. Such portions of property as
27 are used predominantly for educational, literary, scientific,
28 religious or charitable purposes may be exempted by general
29 law from taxation.
30 (b) There shall be exempt from taxation, cumulatively,
31 to every head of a family residing in this state, household

1 goods and personal effects to the value fixed by general law,
2 not less than one thousand dollars, and to every widow or
3 widower or person who is blind or totally and permanently
4 disabled, property to the value fixed by general law not less
5 than five hundred dollars.

6 (c) Any county or municipality may, for the purpose of
7 its respective tax levy and subject to the provisions of this
8 subsection and general law, grant community and economic
9 development ad valorem tax exemptions to new businesses and
10 expansions of existing businesses, as defined by general law.
11 Such an exemption may be granted only by ordinance of the
12 county or municipality, and only after the electors of the
13 county or municipality voting on such question in a referendum
14 authorize the county or municipality to adopt such ordinances.
15 An exemption so granted shall apply to improvements to real
16 property made by or for the use of a new business and
17 improvements to real property related to the expansion of an
18 existing business and shall also apply to tangible personal
19 property of such new business and tangible personal property
20 related to the expansion of an existing business. The amount
21 or limits of the amount of such exemption shall be specified
22 by general law. The period of time for which such exemption
23 may be granted to a new business or expansion of an existing
24 business shall be determined by general law. The authority to
25 grant such exemption shall expire ten years from the date of
26 approval by the electors of the county or municipality, and
27 may be renewable by referendum as provided by general law.

28 (d) By general law and subject to conditions specified
29 therein, there may be granted an ad valorem tax exemption to a
30 renewable energy source device and to real property on which
31 such device is installed and operated, to the value fixed by

1 general law not to exceed the original cost of the device, and
2 for the period of time fixed by general law not to exceed ten
3 years.

4 (e) Any county or municipality may, for the purpose of
5 its respective tax levy and subject to the provisions of this
6 subsection and general law, grant historic preservation ad
7 valorem tax exemptions to owners of historic properties
8 engaging in the rehabilitation or renovation of these
9 properties in accordance with approved historic preservation
10 guidelines. This exemption may be granted only by ordinance
11 of the county or municipality. The amount or limits of the
12 amount of this exemption and the requirements for eligible
13 properties must be specified by general law. The period of
14 time for which this exemption may be granted to a property
15 owner shall be determined by general law.