

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 municipality
6 or special district and used for airport,
7 seaport, or public purposes, as defined by law,
8 and uses that are 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 or municipal or public~~
20 purposes shall be exempt from taxation. All property owned by
21 a municipality not otherwise exempt from taxation or by a
22 special district and used for airport, seaport, or public
23 purposes, as defined by general law, and uses that are
24 incidental thereto, may be exempted from taxation as provided
25 by general law.A municipality, owning property outside the
26 municipality, may be required by general law to make payment
27 to the taxing unit in which the property is located. Such
28 portions of property as are used predominantly for
29 educational, literary, scientific, religious or charitable
30 purposes may be exempted by general law from taxation.

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1 (b) There shall be exempt from taxation, cumulatively,
2 to every head of a family residing in this state, household
3 goods and personal effects to the value fixed by general law,
4 not less than one thousand dollars, and to every widow or
5 widower or person who is blind or totally and permanently
6 disabled, property to the value fixed by general law not less
7 than five hundred dollars.

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

30 (d) By general law and subject to conditions specified
31 therein, there may be granted an ad valorem tax exemption to a

1 renewable energy source device and to real property on which
2 such device is installed and operated, to the value fixed by
3 general law not to exceed the original cost of the device, and
4 for the period of time fixed by general law not to exceed ten
5 years.

6 (e) 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 historic preservation ad
9 valorem tax exemptions to owners of historic properties
10 engaging in the rehabilitation or renovation of these
11 properties in accordance with approved historic preservation
12 guidelines. This exemption may be granted only by ordinance
13 of the county or municipality. The amount or limits of the
14 amount of this exemption and the requirements for eligible
15 properties must be specified by general law. The period of
16 time for which this exemption may be granted to a property
17 owner shall be determined by general law.