

By Commissioner Henderson

1 A proposal to revise
2 ARTICLE VII, s. 3, Fla. Const.; providing for
3 immunity of certain municipal property from
4 taxation; providing for exemption of property
5 owned by a governmental entity from taxation.

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7 It is proposed by the Florida Constitution Revision Commission
8 that:

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10 Section 1. Section 3 of Article VII of the Florida
11 Constitution is revised by amending that section to read:

12 ARTICLE VII
13 FINANCE AND TAXATION

14 SECTION 3. Taxes; exemptions.--

15 (a) All property owned by a municipality ~~and used~~
16 ~~exclusively by it for municipal or public purposes~~ shall be
17 immune exempt from taxation if such property was not on the
18 tax rolls as of December 31, 1996. A municipality, owning
19 property outside the municipality, may be required by general
20 law to make payment to the taxing unit in which the property
21 is located. Such portions of property as are used
22 predominantly for educational, literary, scientific, religious
23 or charitable purposes may be exempted by general law from
24 taxation. All property owned by a governmental entity and used
25 for airport, port, recreational, or other public purposes, as
26 defined by general law, or uses that are incidental thereto
27 and any portions of such property leased to or managed by a
28 private entity may be exempted from taxation by general law.

29 (b) There shall be exempt from taxation, cumulatively,
30 to every head of a family residing in this state, household
31 goods and personal effects to the value fixed by general law,

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

5 (c) Any county or municipality may, for the purpose of
6 its respective tax levy and subject to the provisions of this
7 subsection and general law, grant community and economic
8 development ad valorem tax exemptions to new businesses and
9 expansions of existing businesses, as defined by general law.

10 Such an exemption may be granted only by ordinance of the
11 county or municipality, and only after the electors of the
12 county or municipality voting on such question in a referendum
13 authorize the county or municipality to adopt such ordinances.

14 An exemption so granted shall apply to improvements to real
15 property made by or for the use of a new business and
16 improvements to real property related to the expansion of an
17 existing business and shall also apply to tangible personal
18 property of such new business and tangible personal property
19 related to the expansion of an existing business. The amount
20 or limits of the amount of such exemption shall be specified
21 by general law. The period of time for which such exemption
22 may be granted to a new business or expansion of an existing
23 business shall be determined by general law. The authority to
24 grant such exemption shall expire ten years from the date of
25 approval by the electors of the county or municipality, and
26 may be renewable by referendum as provided by general law.

27 (d) By general law and subject to conditions specified
28 therein, there may be granted an ad valorem tax exemption to a
29 renewable energy source device and to real property on which
30 such device is installed and operated, to the value fixed by
31 general law not to exceed the original cost of the device, and

1 for the period of time fixed by general law not to exceed ten
2 years.

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