

By Commissioner Mills

1                               A proposal to revise  
2       ARTICLE VII, s. 3, Fla. Const.; providing a  
3       conservation tax exemption for private  
4       landowners.

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

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

11                               ARTICLE VII  
12                               FINANCE AND TAXATION

13       SECTION 3. Taxes; exemptions.--

14       (a) All property owned by a municipality and used  
15 exclusively by it for municipal or public purposes shall be  
16 exempt from taxation. A municipality, owning property outside  
17 the municipality, may be required by general law to make  
18 payment to the taxing unit in which the property is located.  
19 Such portions of property as are used predominantly for  
20 educational, literary, scientific, religious or charitable  
21 purposes may be exempted by general law from taxation.

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

29       (c) Any county or municipality may, for the purpose of  
30 its respective tax levy and subject to the provisions of this  
31 subsection and general law, grant community and economic

1 development ad valorem tax exemptions to new businesses and  
2 expansions of existing businesses, as defined by general law.  
3 Such an exemption may be granted only by ordinance of the  
4 county or municipality, and only after the electors of the  
5 county or municipality voting on such question in a referendum  
6 authorize the county or municipality to adopt such ordinances.  
7 An exemption so granted shall apply to improvements to real  
8 property made by or for the use of a new business and  
9 improvements to real property related to the expansion of an  
10 existing business and shall also apply to tangible personal  
11 property of such new business and tangible personal property  
12 related to the expansion of an existing business. The amount  
13 or limits of the amount of such exemption shall be specified  
14 by general law. The period of time for which such exemption  
15 may be granted to a new business or expansion of an existing  
16 business shall be determined by general law. The authority to  
17 grant such exemption shall expire ten years from the date of  
18 approval by the electors of the county or municipality, and  
19 may be renewable by referendum as provided by general law.

20 (d) By general law and subject to conditions specified  
21 therein, there may be granted an ad valorem tax exemption to a  
22 renewable energy source device and to real property on which  
23 such device is installed and operated, to the value fixed by  
24 general law not to exceed the original cost of the device, and  
25 for the period of time fixed by general law not to exceed ten  
26 years.

27 (e) Any county or municipality may, for the purpose of  
28 its respective tax levy and subject to the provisions of this  
29 subsection and general law, grant historic preservation ad  
30 valorem tax exemptions to owners of historic properties  
31 engaging in the rehabilitation or renovation of these

1 properties in accordance with approved historic preservation  
2 guidelines. This exemption may be granted only by ordinance  
3 of the county or municipality. The amount or limits of the  
4 amount of this exemption and the requirements for eligible  
5 properties must be specified by general law. The period of  
6 time for which this exemption may be granted to a property  
7 owner shall be determined by general law.

8 (f) In order to promote the protection of natural  
9 lands, a conservation ad valorem tax exemption may be granted  
10 to private landowners as provided by general law.