

By Commissioner Henderson

1 A proposal to revise
2 ARTICLE VII, s. 9, Fla. Const.; authorizing
3 local taxing authorities to classify real
4 property and improvements to promote
5 redevelopment and infill.

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

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10 Section 1. Section 9 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 9. Local taxes.--

15 (a) Counties, school districts, and municipalities
16 shall, and special districts may, be authorized by law to levy
17 ad valorem taxes and may be authorized by general law to levy
18 other taxes, for their respective purposes, except ad valorem
19 taxes on intangible personal property and taxes prohibited by
20 this constitution.

21 (b) Ad valorem taxes, exclusive of taxes levied for
22 the payment of bonds and taxes levied for periods not longer
23 than two years when authorized by vote of the electors who are
24 the owners of freeholds therein not wholly exempt from
25 taxation, shall not be levied in excess of the following
26 millages upon the assessed value of real estate and tangible
27 personal property: for all county purposes, ten mills; for all
28 municipal purposes, ten mills; for all school purposes, ten
29 mills; for water management purposes for the northwest portion
30 of the state lying west of the line between ranges two and
31 three east, 0.05 mill; for water management purposes for the

1 remaining portions of the state, 1.0 mill; and for all other
2 special districts a millage authorized by law approved by vote
3 of the electors who are owners of freeholds therein not wholly
4 exempt from taxation. A county furnishing municipal services
5 may, to the extent authorized by law, levy additional taxes
6 within the limits fixed for municipal purposes.

7 (c) Counties, school districts, municipalities, and
8 special districts may be granted by general law authority to
9 promote infill development and encourage private investment in
10 urban areas, maximize use of existing services, and reduce
11 urban sprawl, by authorization to classify real estate into
12 land and improvements and to levy different millage rates on
13 each. Bifurcated millage rates shall be set so that aggregate
14 tax revenues collected from land and improvements by any
15 taxing unit shall not exceed the revenues generated by the
16 application of the maximum unified rates allowed for real
17 estate under subsection (b).