

By Commissioner Henderson

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

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

ARTICLE VII

FINANCE AND TAXATION

SECTION 9. Local taxes.--

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

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