

By Commissioner Mills

1 A proposal to revise
2 ARTICLE VII, s. 3, Fla. Const.; providing that
3 certain property owned by public airports and
4 seaports is exempt from taxation.
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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 public airport, public
15 seaport, or municipality and used exclusively by it for
16 municipal or public purposes for which the entity was created
17 shall be exempt from taxation. A municipality, owning
18 property outside the municipality, may be required by general
19 law to make payment to the taxing unit in which the property
20 is located. Such portions of property as are used
21 predominantly for educational, literary, scientific, religious
22 or charitable purposes may be exempted by general law from
23 taxation.
24 (b) There shall be exempt from taxation, cumulatively,
25 to every head of a family residing in this state, household
26 goods and personal effects to the value fixed by general law,
27 not less than one thousand dollars, and to every widow or
28 widower or person who is blind or totally and permanently
29 disabled, property to the value fixed by general law not less
30 than five hundred dollars.
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2 its respective tax levy and subject to the provisions of this
3 subsection and general law, grant community and economic

5 expansions of existing businesses, as defined by general law.
6 Such an exemption may be granted only by ordinance of the

8 county or municipality voting on such question in a referendum
9 authorize the county or municipality to adopt such ordinances.

11 property made by or for the use of a new business and
12 improvements to real property related to the expansion of an

14 property of such new business and tangible personal property
15 related to the expansion of an existing business. The amount

17 by general law. The period of time for which such exemption
18 may be granted to a new business or expansion of an existing

20 grant such exemption shall expire ten years from the date of
21 approval by the electors of the county or municipality, and

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

26 such device is installed and operated, to the value fixed by
27 general law not to exceed the original cost of the device, and

29 years.
30 (e) Any county or municipality may, for the purpose of

1 subsection and general law, grant historic preservation ad
2 valorem tax exemptions to owners of historic properties
3 engaging in the rehabilitation or renovation of these
4 properties in accordance with approved historic preservation
5 guidelines. This exemption may be granted only by ordinance
6 of the county or municipality. The amount or limits of the
7 amount of this exemption and the requirements for eligible
8 properties must be specified by general law. The period of
9 time for which this exemption may be granted to a property
10 owner shall be determined by general law.

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