

By Commissioner Mills

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

## ARTICLE VII

## FINANCE AND TAXATION

### 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.

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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