

By Commissioner Evans-Jones

1 A proposal to revise
2 ARTICLE VII, s. 3, Fla. Const.; providing for
3 the taxation of public property that is used by
4 a private entity.

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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 Property that is owned by any governmental entity and that
23 would otherwise be exempt or immune from taxation becomes
24 taxable if it is used exclusively by a private entity for
25 nongovernmental purposes.

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

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1 disabled, property to the value fixed by general law not less
2 than five hundred dollars.

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

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

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

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