

By Commissioner Mathis

1 A proposal to revise
 2 ARTICLE VII, s. 3, Fla. Const.; providing that
 3 certain property of a publicly owned and
 4 operated airport or seaport shall be taxed only
 5 to the extent that similar property owned by a
 6 county is taxed.

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

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

13 ARTICLE VII

14 FINANCE AND TAXATION

15 SECTION 3. Taxes; exemptions.--

16 (a) All property owned by a municipality and used
 17 exclusively by it for municipal or public purposes shall be
 18 exempt from taxation. A municipality, owning property outside
 19 the municipality, may be required by general law to make
 20 payment to the taxing unit in which the property is located.
 21 Such portions of property as are used predominantly for
 22 educational, literary, scientific, religious or charitable
 23 purposes may be exempted by general law from 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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1 (c) 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 community and economic
4 development ad valorem tax exemptions to new businesses and
5 expansions of existing businesses, as defined by general law.
6 Such an exemption may be granted only by ordinance of the
7 county or municipality, and only after the electors of the
8 county or municipality voting on such question in a referendum
9 authorize the county or municipality to adopt such ordinances.
10 An exemption so granted shall apply to improvements to real
11 property made by or for the use of a new business and
12 improvements to real property related to the expansion of an
13 existing business and shall also apply to tangible personal
14 property of such new business and tangible personal property
15 related to the expansion of an existing business. The amount
16 or limits of the amount of such exemption shall be specified
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
19 business shall be determined by general law. The authority to
20 grant such exemption shall expire ten years from the date of
21 approval by the electors of the county or municipality, and
22 may be renewable by referendum as provided by general law.

23 (d) By general law and subject to conditions specified
24 therein, there may be granted an ad valorem tax exemption to a
25 renewable energy source device and to real property on which
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
28 for the period of time fixed by general law not to exceed ten
29 years.

30 (e) Any county or municipality may, for the purpose of
31 its respective tax levy and subject to the provisions of this

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.

11 (f) Property of a publicly owned and operated airport
12 or seaport which property is located within or connected to a
13 transportation facility or otherwise used for an airport or
14 aviation purpose or a port or maritime purpose shall be taxed
15 only to the extent that similar property owned by a county is
16 taxed.

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