

1 Resolution of the Taxation and Budget Reform Commission  
2 A joint resolution proposing an amendment to Section 9 of  
3 Article VII and the creation of a new section in Article  
4 XII of the State Constitution to establish a uniform  
5 state-wide ad valorem tax millage limit for water  
6 management purposes.

7  
8 Be It Resolved by the Taxation and Budget Reform Commission:  
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10 That the following amendment to Section 9 of Article VII  
11 and the creation of a new section in Article XII of the State  
12 Constitution is agreed to and shall be submitted to the electors  
13 of this state for approval or rejection at the next general  
14 election or at an earlier special election specifically  
15 authorized by law for that purpose:

16 ARTICLE VII

17 FINANCE AND TAXATION

18 SECTION 9. Local taxes.--

19 (a) Counties, school districts, and municipalities shall,  
20 and special districts may, be authorized by law to levy ad  
21 valorem taxes and may be authorized by general law to levy other  
22 taxes, for their respective purposes, except ad valorem taxes on  
23 intangible personal property and taxes prohibited by this  
24 constitution.

25 (b) Ad valorem taxes, exclusive of taxes levied for the  
26 payment of bonds and taxes levied for periods not longer than  
27 two years when authorized by vote of the electors who are the  
28 owners of freeholds therein not wholly exempt from taxation,  
29 shall not be levied in excess of the following millages upon the

30 assessed value of real estate and tangible personal property:  
 31 for all county purposes, ten mills; for all municipal purposes,  
 32 ten mills; for all school purposes, ten mills; for water  
 33 management purposes ~~for the northwest portion of the state lying~~  
 34 ~~west of the line between ranges two and three east, 0.05 mill;~~  
 35 ~~for water management purposes for the remaining portions of the~~  
 36 ~~state, 1.0 mill;~~ and for all other special districts a millage  
 37 authorized by law approved by vote of the electors who are  
 38 owners of freeholds therein not wholly exempt from taxation. A  
 39 county furnishing municipal services may, to the extent  
 40 authorized by law, levy additional taxes within the limits fixed  
 41 for municipal purposes.

42 ARTICLE XII

43 SCHEDULE

44 The amendment to Section 9 of Article VII establishing a  
 45 uniform state-wide ad valorem tax millage limit for water  
 46 management purposes, and this section, shall take effect on  
 47 January 1, 2009.

48 BE IT FURTHER RESOLVED that the following statement be  
 49 placed on the ballot:

50 CONSTITUTIONAL AMENDMENT

51 ARTICLE VII, SECTION 9

52 UNIFORM STATE-WIDE AD VALOREM TAX MILLAGE LIMIT FOR WATER  
 53 MANAGEMENT PURPOSES.--Currently, the ad valorem tax for water  
 54 management purposes generally is limited by the State  
 55 Constitution to 0.05 mills in the northwest portion of the state  
 56 and one mill in the rest of the state. This proposed amendment  
 57 to the State Constitution will make the ad valorem tax millage

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58 | limit for water management purposes uniform throughout the state  
59 | at one mill.