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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:
9

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

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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.~~

ARTICLE XII

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:

CONSTITUTIONAL AMENDMENT

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.