

IN THE SUPREME COURT OF FLORIDA
CASE NO. SC 04-942

ADVISORY OPINION TO THE
ATTORNEY GENERAL

RE: ADDITIONAL HOMESTEAD EXEMPTION

Upon Request from the Attorney General
for an Advisory Opinion as to the
Validity of an Initiative Petition

**INITIAL BRIEF OF INTERESTED PARTY
FLORIDA ASSOCIATION OF COUNTIES, INC.
IN OPPOSITION TO THE PETITION**

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STATEMENT OF THE CASE AND FACTS

Statement of Facts

The Floridians for Lower Property Taxes is currently gathering signatures for a citizen initiative petition to amend the Florida Constitution. That petition reads as follows:

TITLE: Additional Homestead Exemption

SUMMARY: This amendment provides property tax relief to Florida home owners by increasing the homestead exemption on property assessment by an additional \$25,000.

FULL TEXT OF PROPOSED AMENDMENT:

BE IT ENACTED BY THE PEOPLE OF FLORIDA THAT:

Article VII Section 6 of the Florida Constitution is hereby amended to add the following paragraph (g).

(g) By general law and subject to conditions specified therein, effective for assessments for 2005 and each year thereafter, an additional homestead exemption of twenty-five thousand dollars shall be granted to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner.

(Attached as Appendix A).

The Florida Association of Counties, Inc. is an interested party in this case. The Association is a non-partisan, not-for-profit, statewide association dedicated to representing county government in Florida. The Association was organized

specifically to protect, promote and improve the mutual interests of all counties within the State of Florida. Currently, the Association's membership reflects 66 of the 67 counties in Florida. The issues in this case are of great public concern as they impact every county within the state and the fundamental ability of counties to govern.

Throughout American governmental history, counties have performed mandated duties and provided vital services. Florida is no exception. Florida has 67 county governments. Each of the 67 counties in this state is a political subdivision of the state and, as such, must provide certain state services at the local level. Basic county services that are required by the state include: public safety, health and welfare, and transportation. The federal government also imposes mandates on counties, ranging from environmental, landfill, and voting regulations, to welfare, disabilities and labor requirements. The impact of these mandates creates a direct financial obligation from the taxpayers to Florida's counties. Each of these services, programs and expenditures and the level of their funding is subject to a legislative budgeting process at the local level.

That budget is funded in large part by local ad valorem real property taxes. In fact, the ad valorem property tax is the largest single general revenue source for county budgets statewide. Revenues from these taxes constitute 73 percent of the total

county taxes that were collected for Fiscal Year 2000-2001 and 30 percent of the total amount of county revenue received in Fiscal Year 2000-2001. See Appendix D.

Ad valorem taxes are taxes based on the assessed value of property. See § 192.001(1), Fla. Stat. Ad valorem tax rates are expressed in mills. See § 192.001(9), Fla. Stat. A mill is defined as 1/1000th of a dollar, or \$1 per every \$1,000 of taxable value. See § 192.001(10), Fla. Stat. The amount of property taxes paid, in a simplified manner, is the product of taxable property value times the millage rate levied. See § 200.069, Fla. Stat. For example, a \$100,000 assessed value homestead property entitled only to the current \$25,000 homestead property tax exemption in a county that levies 7 mills of county purpose millage would pay \$525 ($\$75,000 \times .007$) in county property taxes. The same home not entitled to any homestead exemption would pay \$700 ($\$100,000 \times .007$) in county property taxes. The same home again entitled to only the \$25,000 homestead exemption in a county that levies 10 mills would pay \$750 ($\$75,000 \times .01$) in county property taxes.

The Florida Constitution governs the ability of government to levy ad valorem taxes in this state. As a part of this constitutional scheme, the State of Florida cannot levy ad valorem taxes on real property or tangible personal property. See Art. VII, § 1(a), Fla. Const. On the other hand, “[c]ounties, school districts, and municipalities shall, and special district may, be authorized by law to levy ad valorem taxes[.]” Art.

VII, § 9(a), Fla. Const. Under Florida’s Constitution, the counties are authorized to levy 10 mills of ad valorem real property taxes for county purposes and 10 mills for municipal purposes. See Art. VII, § 9(b), Fla. Const. For the most recent tax year, 2003, 15 counties in this state were at this constitutional 10 mill county purpose cap. See Appendix D and F. With an additional \$25,000 homestead exemption from ad valorem property taxes, it is estimated that 13 more counties will reach this 10 mill cap just to maintain the status quo level of spending. See id. Accordingly, a total of 28 of Florida’s 67 counties may be automatically capped on the amount of ad valorem real property taxes that could be levied for county purposes because of a doubling of the homestead real property tax exemption¹.

On a statewide basis, there are 6,325,097 residential parcels in Florida. Of these, 4,122,692 are homestead parcels. See Appendix H. Thus, 65 percent of the residential parcels in this state enjoy the homestead ad valorem property exemption. See id. However, these figures also reveal that one out of every three (35%) single family residential units is not entitled to any homestead exemption. See id.

¹There is no dispute that Florida counties are mandated to balance their budgets; the expenditures can be no greater than the revenues. See § 129.01(2)(b), Fla. Stat. In order to equal the revenue of the previous year, either assessed values must go up or the millage rate must be increased. See § 200.065(1), Fla. Stat. (defining “rolled-back rate”).

Statement of the Case

On June 4, 2004, the Attorney General of the State of Florida, in accordance with Article IV, section 10, Florida Constitution, and § 16.061, Florida Statutes, requested that the Supreme Court issue a written opinion on the validity of an initiative petition seeking to create an additional \$25,000 homestead ad valorem property tax exemption in Florida. See Appendix B. In response to the Attorney General's request, the Supreme Court issued an order on June 10, 2004 establishing a briefing schedule and setting the date for oral argument. See Appendix C. The Florida Association of Counties, Inc. is participating in this proceeding as an interested party in opposition to the petition.

SUMMARY OF THE ARGUMENT

This Court should prevent the Additional Homestead Exemption petition from reaching the ballot. The ballot title and summary's language is so vague and inaccurate that it is fatally flawed. In addition, as a citizen initiative petition, the Additional Homestead Exemption petition cannot substantially alter multiple functions and levels of government, cannot materially affect other provisions of the Florida Constitution without identifying them, and cannot force the voter to engage in logrolling. Unfortunately, the petition here results in all three.

The Additional Homestead Exemption petition's ballot title and summary contain ambiguous language. A voter cannot understand from the ballot language that not every "Florida home owner" is legally entitled to a homestead property tax exemption. The summary declares that "[t]he amendment provides property tax relief to Florida home owners . . ." See Appendix A (emphasis added). There are no qualifiers that the class of benefitted property owners is only homestead property owners. There are not even any definitions of "homestead" from which the voter might be able to reasonably conclude that the promise of "tax relief" is only extended to a particular class of owners -- not all "Florida home owners." Furthermore, the use of the term "property assessments" in the ballot summary is ambiguous. Under Florida law, there are two types of "property assessments" -- one is an ad valorem property tax and one

is a non-ad valorem special assessment on property. Both can be collected together on the same annual property tax bill. However, the homestead exemption only applies to the former. Without a qualifier or a definition of “property assessments,” and the use of the term “increasing the homestead exemption” on property assessments, the voter cannot determine which exaction will receive the new benefit.

In addition, the ballot title and summary are inaccurate and misleading. The promise of “property tax relief” cannot be fulfilled by the amendment at issue. Only local taxing authorities have the power to lower expenditures to accommodate a lowering of the ad valorem property tax base and thereby avoid increasing taxes. That intervening step is not referred to in the ballot title and summary anywhere. Without a lowering of expenditures, the local millage rates will rise (by operation of law), shifting higher taxes to higher-valued homestead property owners and to business property owners. The ballot title and summary also fail to inform the voter that while the amendment is arguably mandatory on the Florida Legislature, its implementation requires legislative action. In fact, the amendment itself expressly recognizes the ability of the Legislature to place conditions on the granting of the additional exemption.

The Additional Homestead Exemption petition also violates the single-subject requirement for citizen initiative petitions. The petition in this case results in the type of unbridled cataclysmic changes in the structure of government that this rule of

restraint is designed to prohibit. Multiple functions and levels of government are substantially altered by this petition – to the point of actually performing the legislative budget function of counties. For the 15 counties already at their constitutional 10 mill county purpose cap, this petition, by fiat, lowers their expenditures. The millage rate cannot be raised in those counties to counteract the decreased tax base and maintain even a status quo level of funding. The petition in this case also substantially affects multiple provisions of the Florida Constitution without identifying them, not the least of which is Article VIII (“Local Government”). Finally, the petition forces voters to logroll their votes. A voter cannot assent to the promise of “tax relief” without at the same time assent to fewer or lower levels of essential services provided locally.

This Court should prohibit the Additional Homestead Exemption petition from appearing on the ballot.

STANDARD OF REVIEW

This Court reviews citizen initiative petitions as requested by the Attorney General for two purposes -- either of which will prohibit the initiative from being placed on the ballot. One, where the “ballot language would clearly mislead the public concerning material elements of the proposed amendment and its effect on the present constitution,” and, two “where the record shows the constitutional single-subject requirement has been violated[,] this Court will invalidate the initiative. See Advisory Op. to the Att’y Gen. re: Tax Limitation, 644 So. 2d 486, 489 (Fla. 1994). However, the Court does not review the merits or wisdom of the proposed amendment. See Advisory Op. to the Att’y Gen. re: Right of Citizens to Choose Health Care Providers, 705 So. 2d 563, 565 (Fla. 1998).

ARGUMENT

I. THIS COURT SHOULD PROHIBIT THE ADDITIONAL HOMESTEAD EXEMPTION FROM APPEARING ON THE BALLOT BECAUSE THE BALLOT TITLE AND SUMMARY ARE FATALLY AMBIGUOUS AND DECEPTIVE.

The ballot title and summary of a citizen initiative petition cannot be misleading. If the ballot language is not clear or is misleading, then the proposed amendment cannot be put to a vote of the citizens. Section 101.161(1), Florida Statutes, provides, in pertinent part as follows:

Whenever a constitutional amendment or other public measure is submitted to the vote of the people, the substance of such amendment or other public measure shall be printed in clear and unambiguous language on the ballot. . . . [T]he substance of the amendment or other public measure shall be an explanatory statement, not exceeding 75 words in length, of the chief purpose of the measure.

Id. This statutory section requires the ballot title and summary to “state in clear and unambiguous language the initiative’s primary purpose.” Advisory Op. to the Att’y Gen. re: People’s Property Rights Amendments Providing Compensation for Restricting Real Property Use May Cover Multiple Subject, 699 So. 2d 1304, 1307 (Fla. 1997) (“People’s Property Rights Amendments”).

Most importantly, the ballot title and summary “must be accurate and informative.” See Advisory Op. to the Att’y Gen. re: Term Limits Pledge, 718 So. 2d 798, 803 (Fla.

1998). The purpose of section 101.161 is “to provide fair notice of the content of the proposed amendment so that the voter will not be misled as to its purpose, and can cast an intelligent and informed ballot.” Id. Finally, the ballot title and summary cannot be read in isolation; they must be read together in determining whether the ballot information properly informs the voters. See Advisory Op. to the Att’y Gen. re: Tax Limitation, 673 So. 2d 864, 868 (Fla. 1996). “A ballot summary may be defective if it omits material facts necessary to make the summary not misleading.” Advisory Op. to the Att’y Gen. re Limited Political Terms in Certain Elected Offices, 592 So. 2d 225, 228 (Fla. 1991); see also Askew v. Firestone, 421 So. 2d 151, 156 (Fla. 1982) (“The problem, therefore, lies not with what the summary says, but, rather, with what it does not say.”).

A. The Language of the Ballot Title and Summary for the Additional Homestead Exemption Proposal is Ambiguous.

Under section 101.161, Florida Statutes, a citizen initiative must not be placed on the ballot when its ballot title and summary uses terms so vague that the voters cannot make an intelligent decision. The summary and title must use clearly defined terms that are not subject to ambiguity. See Smith v. American Airlines, 606 So. 2d 618 (Fla. 1992). As recognized by this Court, “The purpose of section 101.161 is to assure that

the electorate is advised of the true meaning, and ramifications, of an amendment.”

Askew v. Firestone, 421 So. 2d 151, 156 (Fla. 1986).

1. The use of the terms “Florida home owner” and “homestead” in the ballot summary is confusing.

The first ambiguity arises from the words “Florida home owners” in the ballot summary. Not all “Florida home owners” will be entitled to the additional “homestead exemption.” Only homestead property, not every home in Florida, is entitled to the proposed additional \$25,000 exemption on property’s assessed value. Homestead property is a particularly-defined class of property that is only a narrow subset of the group of “homes” in Florida. Not every “Florida home owner” is entitled to a homestead ad valorem property tax exemption. Thus, the Additional Homestead Exemption will provide no “tax relief” to any owner of a “Florida home” who is not also the owner of a homestead-eligible home.

The Florida Constitution defines “homestead” as applying to “[e]very person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner . . .” Art. VII, § 6(a), Fla. Const.; see also, § 192.01(8), Fla. Stat. Persons in Florida can only maintain one homestead, despite multiple ownerships of homes. “Not more than one [homestead] exemption shall be allowed any individual or family unit or with

respect to any residential unit.” Art. VII, § 6(b), Fla. Const. The ballot summary does not provide any definition of “homestead” in order to clarify for the voter that the only homes that would be entitled to the exemption in the petition are those meeting the legal definitions of homestead. The problem with this lack of definition is compounded by the reality that one out of every three single family units in Florida (a “home”) is not qualified for any homestead exemption under the Florida Constitution. See Appendix G.²

This ambiguity is fatal. In People’s Property Rights Amendments, 699 So. 2d 1304 (Fla. 1997), this Court found that the use of the words “people’s property” in the ballot title but the word “owner” in the summary was conflicting and confusing and that without a definition of “owner” the ballot title and summary were misleading. See id.; see also, Advisory Op. to the Att’y Gen. re: Right of Citizens to Choose Health Care Providers, 705 So. 2d 563, 566 (Fla. 1998)(striking a petition because of uncertainty as to whether the terms and coverage of the “citizens” in the ballot summary and “natural persons” in the amendment language were synonymous).

The ballot title and summary must explain the difference between the two classes of properties and clearly articulate that not every “Florida home owner” is a

²In fact, for reasons further explored in this Brief, even homestead property owners may not realize “property tax relief.”

“homestead” owner. The difference must be explained so the voters know who is eligible for the proposed exemption. Without the explanation, the ballot title and summary is ambiguous.

2. The use of the term “property assessments” is also confusing

The second ambiguity in the ballot title and summary arises from the use of the term “property assessments” in the summary. The Additional Homestead Exemption ballot summary states, “This amendment provides property tax relief to Florida home owners by increasing the homestead exemption on property assessments by an additional \$25,000.” See Appendix A (emphasis added). Non-ad valorem special assessments that can be used to fund capital facilities and certain services, like fire rescue, solid waste, and stormwater, are assessments against property. See City of Boca Raton v. State, 595 So. 2d 25 (Fla. 1992)(announcing that valid special assessments are those levied against real property for special benefits derived from the assessment); see also, City of North Lauderdale v. S.M.M. Properties, 825 So. 2d 343 (Fla. 2002)(holding that valid special assessments must provide special benefits to property, not people).

The ballot summary creates ambiguity as to which “property assessments” the “homestead exemption” would apply. Despite the fact that “[a] tax is not an

assessment of benefits[,]” Dressel v. Dade County, 219 So. 2d 716, 720 (Fla. 3d DCA 1969), there is recognized confusion between ad valorem property tax assessments and non-ad valorem special assessments. “As a matter of clarification, special assessments, or non ad-valorem assessments . . . are assessments against property which are not based on millage and which can become a lien on the homestead pursuant to Article X § 4 of the Florida Constitution.” Madison County v. Foxx, 636 So. 2d 39 (Fla. 1994)(emphasis added).

The confusion between these two “property assessments” is furthered here because the ad valorem property tax recognizes a homestead exemption whereas the non-ad valorem special assessment does not. See Art. VII, § 6(a), Fla. Const.

(“. . . shall be exempt from taxation thereon, except assessments for special benefits, . . . ”); see also, Art. X, § 4, Fla. Const. (“There shall be exempt from forced sale under process of any court, . . . except for the payment of taxes and assessments thereon, . . . the following property owned by a natural person: (1) a homestead . . .”).

The courts in Florida have also repeatedly held that valid non-ad valorem special assessments can be enforced upon, and collected from, homestead property. See Harris v. Wilson, 693 So. 2d 945 (Fla. 1997); Sarasota Church of Christ v. Sarasota County, 667 So. 2d 180 (Fla. 1995); Madison County v. Foxx, 636 So. 2d 39 (Fla. 1994). Just to provide more ambiguity for the voter, since the time of the original

passage of the first \$25,000 homestead exemption, the Florida Legislature has granted local governments the absolute right to collect non-ad valorem special assessments on the annual ad valorem property tax bill. See § 197.3632, Fla. Stat. How then is even an informed voter to know which “property assessments” will be impacted by the “increasing of the homestead exemption” when non-ad valorem assessments are levied against property, are collected on the same bill as ad valorem property taxes, but are not entitled to a homestead exemption? No definition of “property assessments” is provided to avoid this confusion. Furthermore, the use of the phrase “increasing the homestead exemption on property assessments” could reasonably be interpreted to extend the homestead exemption to non-ad valorem special assessments. With no constitutional reference or definition to resolve the ambiguity, the summary is flawed.

B. The Ballot Title and Summary For The Additional Homestead Exemption Proposal Are Inaccurate and Misleading.

Quite simply -- what the ballot title and summary promise cannot be fulfilled. The presumed plain meaning of the language in the ballot title and summary for the Additional Homestead Exemption petition cannot be accomplished by the proposal itself. The ballot title and summary deceptively promise property tax relief to all Florida home owners. (“This amendment provides property tax relief to Florida home owners . . .”) (Appendix A) (emphasis added). The ballot title and summary are fatally

flawed because of this deception and should not be allowed to be placed on the ballot for voting.

“The ballot summary should tell the voter the legal effect of the amendment, and no more. The political motivation behind a given change must be propounded outside the voting booth.” Evans v. Firestone, 457 So. 2d 1351, 1355 (Fla. 1984)(emphasis added)(striking a constitutional proposal that used the “editorial comment,” “thus avoiding unnecessary costs”). Furthermore, in Advisory Op. to the Att’y Gen. re: Save Our Everglades, 636 So. 2d 1336 (Fla. 1994), the Court struck a proposed initiative from the ballot because the title “Save Our Everglades” was misleading. The title implied that the Everglades was “lost, or in danger of being lost, to the citizens of our State, and need[ed] to be ‘saved’ via the proposed amendment.” Id. at 1341.

The severity of pollution is unmentioned – it could be extensive, or relatively minor. Further, the text of the amendment clearly states that the purpose of the amendment is to ‘restore’ the Everglades to its original condition, not to ‘save’ it from peril.

Id. Such “emotional language” could well be misleading “as to the contents and purpose of the proposed amendment.” Id. “A proposed amendment cannot fly under false colors; this one does.” Askew v. Firestone, 421 So. 2d 151, 156 (Fla. 1982).

Nothing in the Additional Homestead Exemption Petition “provides” “property tax relief” to “Florida home owners.” See Appendix A. Only those empowered with the

ability to levy taxes -- county commissions³ -- can actually “provide” “property tax relief” to “Florida home owners.” The annual preparation and adoption of the budget and the setting of millage rates can only be performed by the county commission. See Ellis v. Burk, 866 So. 2d 1236 (Fla. 5th DCA 2004)(holding that a county charter amendment that prohibited the county from raising its ad valorem tax revenue by more than three percent without voter approval was unconstitutional because the Legislature has given exclusive authority to county commissions to establish budgets and millage rates). In addition, not even a county commission can promise tax relief into the future because it cannot limit the authority of a successor commission to raise taxes. See id.; see also Charlotte County v. Taylor, 650 So.2d 146 (Fla. 2d DCA 1995). Accordingly, no promises of lower taxes (assuming that is what is meant by “tax relief”) can be made into the future, even by a county commission and even with respect to its own taxes.

The ballot summary fails to inform the voters that the county budget process, as prescribed by the Florida Legislature, dictates the amount of taxes to be levied and whether they will be increased or decreased in any given year. In addition, the ballot

³Also, city councils, school boards, special districts, and water management districts. See Art. VII, § 9, Fla. Const.

title and summary fail to inform the voter that in addition to budget discretion, the amount of ad valorem property taxes that are due and owing are a function of both the assessed value of property and the millage rate. Therefore, even for homestead property owners, there may be no “property tax relief” because the value of the property is not the only factor in determining the amount of taxes to be paid. In fact, the taxes for those whose homestead property assessed values exceed a certain value, may actually be increased. See Appendix E.

The millage rate must be raised in order to accommodate a decrease in assessed value and to maintain the status quo level of expenditures, not even taking into account any future increase in expenditures that may be desired or mandated. In fact, the legislatively-mandated process for determining the annual millage rate already builds in a millage rate increase to account for a decrease in assessed value. Among property appraisers, and in the Legislature, that rate is called the “rolled-back rate.” It is defined as the rate of millage that is

exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, and property added due to geographic boundary changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year.

§ 200.065(1), Fla. Stat. (emphasis added). Furthermore, this statutory framework for millage setting allows a millage rate to roll up in the event of a reduction in the taxable base without triggering the requirement to advertise a “Notice of Proposed Tax Increase.” See § 200.065(3)(a), Fla. Stat. (requiring a notice of tax increase only when the proposed millage rate exceeds the rolled-back rate by 100 percent). Accordingly, the county commission, and not the proposed initiative petition by fiat, would have to intervene and stop the rolled-back rate’s automatic application in order to achieve “property tax relief.” Absent that intervention, some homestead property and all other non-homestead property uses (e.g., business, commercial, industrial) would experience automatic increases in property taxes.

Ironically, those counties in this state with the lowest property values may be the only ones which actually achieve “property tax relief.” Fifteen of the 32 small counties (less than 75,000 in population) are at their constitutional 10 mill county purpose millage cap. See Appendix D and F. Without the legal authority to raise the millage rate to counteract the reduced assessed values, the county taxes will go down. They may not be able to meet their mandated funding obligations but the county taxes will be reduced.

This Court has repeatedly noted that “the ballot summary is no place for subjective evaluation of special impact. The ballot summary should tell the voter the

legal effect of the amendment and no more.” Save Our Everglades, 636 So. 2d 1336, 1342 (Fla. 1994) (quoting Evans v. Firestone, 457 So. 2d at 1355). Notably, the “Save Our Homes” (common name) amendment did not contain political rhetoric like the ballot title and summary here. See Advisory Op. to the Att’y Gen. re: Homestead Valuation Limitation, 581 So. 2d 586 (Fla. 1991). That ballot title and summary appeared before the voter as follows:

HOMESTEAD VALUATION LIMITATION

Providing for limiting increases in homestead property valuations for ad valorem tax purposes to a maximum of 3 percent annually and also providing for reassessment of market values upon changes in ownership.

Id. at 588. The language of the Additional Homestead Exemption ballot summary is dramatically different.

The political and emotional motivation of being able to promise lower ad valorem property taxes is disingenuous. It is a “subjective” and inaccurate “evaluation of special impact.” The promise of lower county taxes can only be achieved by county commissions. Furthermore, the language of the amendment requires legislative action. The amendment language states, “By general law and subject to conditions specified therein, . . .” See Appendix A. The ballot summary fails to disclose that action by the Florida Legislature is required to fully implement the proposal. The ballot summary

also fails to disclose that the amendment language grants the state legislature the power to place conditions on the granting of the additional homestead exemption.

The effect of not explaining the tax levy and budget process and not explaining the Legislature's role with respect to this amendment in the ballot title and summary is that the voter is misled. The legal fact that the amendment, by its language, cannot fulfill the promise of "tax relief" – only elected officials can do that and only on an annual basis – requires this Court to strike the petition from the ballot.

II. THE PROPOSED ADDITIONAL HOMESTEAD EXEMPTION PETITION VIOLATES THE SINGLE-SUBJECT RESTRICTION OF THE FLORIDA CONSTITUTION AND SHOULD NOT BE PLACED BEFORE THE VOTERS.

The Additional Homestead Exemption petition also violates the rules of Florida's single-subject requirement for citizen initiative petitions. The proposal substantially alters the functions of multiple levels of government – both local and state government; the proposal substantially affects other provisions of the constitution without identification; and the proposal requires a prohibited logrolled vote. Each of these substantial impacts results in unbridled cataclysmic changes to the function of government in Florida and cannot uphold the petition in this case.

The single subject requirement of the Florida Constitution is the following:

The power to propose the revision or amendment of any portion or portions of this constitution by initiative is reserved to the people, provided that, any such revision or amendment, except for those limiting the power of government to raise revenue, shall embrace but one subject and matter directly connected therewith.

Art. XI, § 3, Fla. Const. While the Florida Constitution authorizes four different constitutional amendment and revision procedures, the single-subject rule applies only to the initiative amendment procedure.⁴ In mandating such an extraordinary requirement, the framers recognized that the initiative procedure is the only method of amending the Florida Constitution through which the people of Florida are not represented in the drafting of the amendment and through which there is no public scrutiny or debate. See Advisory Op. to the Att’y Gen. re: Local Trustees, 819 So. 2d 725, 729 (Fla. 2002), and Fine v. Firestone, 448 So. 2d at 988-89. The process of legislative debate and public hearing “allows change in the content of any law before its adoption. This process is, in itself, a restriction on the drafting of a proposal which

⁴The significance of this requirement for citizen initiative petitions cannot be overstated. The Florida Constitution contains another \$25,000 homestead exemption from ad valorem real property taxes. That exemption, however, was not the result of a citizen initiative petition; it originated as a legislative joint resolution. See Am. S.J.R. 4-E (1980). Constitutional amendment proposals that are the result of joint legislative resolution have been through rigorous public debate and revision and they must have passed by a three-fifths vote of the membership of each house of the legislature. See Art. XI, § 1, Fla. Const.

is not applicable to the scheme for constitutional revision or amendment by initiative.”

See Fine v. Firestone, 448 So. 2d at 989 (emphasis added).

Because of the lack of public scrutiny or debate, the initiative process cannot be used to create multiple changes in government or law, and it cannot be used to implement a fundamental revision of the Florida Constitution. See Advisory Op. to the Att’y Gen. re Restricts Laws Related to Discrimination, 632 So. 2d 1018, 1022, n.6 (Fla. 1994)(Kogan, J., concurring) (“Whatever else may be said of the initiative process, it was not created as a means by which multiple changes can be made in state government or law.”) (emphasis in original). “It is beyond question that the initiative process does not exist as a method for yanking away or substantially altering part of Florida’s legal machinery regardless of the consequences to the rest of our governmental system.” Id. at 1021 (Kogan, J., concurring) (emphasis added). Sweeping constitutional revisions can only be accomplished through one of the other amendment procedures.

A. The One Exception to the Single-Subject Requirement Does Not Apply Because the Petition Does Not Limit the Power to Raise Revenue.

The proponents of the Additional Homestead Exemption proposal may argue, albeit incorrectly, that its petition falls within the one exception to the single-subject

requirement. In 1998, the Florida voters approved an exception to the constitutional single-subject requirement in Article XI, section 3, Florida Constitution. This provision states that the single-subject requirement of the Constitution governs all citizen initiative petitions “except for those limiting the power of government to raise revenue.” See id. This exception applies only to proposals that are solely limited to the power of raising revenue. See People’s Property Rights Amendments, 699 So. 2d 1304, 1310 (Fla. 1997). For example, a citizen initiative that required a two-thirds vote for new constitutionally state imposed taxes or fees fell within this exception because the vote was a restriction on the absolute and sole power of government to raise revenue. See Advisory Op. to the Att’y Gen. re: Tax Limitation, 673 So. 2d 864 (Fla. 1996). A vote of the people, accepting or rejecting a new tax or fee, limits the unilateral power of government to impose such taxes or fees.

Furthermore, the exception does not apply to revenue power limitation initiatives “that substantially change the powers or functions of more than a single level or branch of government.” See People’s Property Rights Amendments, 699 So. 2d at 1304, 1310. According to this Court, the exception “only remove[s] the single-subject requirement for initiatives which involve methods of revenue raising . . .” See id. For example, the exemption would apply to a limitation on the “power [] to have both a tangible and an intangible personal property tax.” Id. at 1310, n. 3. The exception

“does not authorize revenue-limitation initiatives which substantially change the powers or functions of more than a single level or branch of government.” Id. at 1310. (emphasis added).

The Additional Homestead Exemption petition does not remove the power of government to levy taxes. The removal of the authority to levy ad valorem property taxes completely would arguably be a limitation on the power to raise revenue. Instead, the petition seeks to lower the amount of taxable assessed value of a certain class of property -- a recalculation of the tax base. Regardless of the interpretation of the exception in this case, the analysis of whether the exception applies to the Additional Homestead Exemption is virtually the same as the single-subject analysis. If a proposed revenue raising limitation amendment “combines revenue limitation and other subjects, then it must comply with the single-subject requirement.” See People’s Property Rights Amendments, 699 So. 2d at 1304, 1310. In this case, the Additional Homestead Exemption petition combines many subjects with revenue raising so the scrutiny for the exception is the same as the single-subject scrutiny; the petition cannot withstand either.

B. The Additional Homestead Exemption Petition Substantially Alters Multiple Functions and Levels of Government.

The single-subject requirement for citizen initiative petitions is a “rule of restraint that protects against unbridled cataclysmic changes in Florida’s organic law.” See People’s Property Rights Amendments, 699 So. 2d 1304, 1306 (Fla. 1997). “A proposed amendment must manifest a ‘logical and natural oneness of purpose’ in order to satisfy the single-subject requirement.” Advisory Op. to the Att’y Gen. re: Local Trustees, 819 So. 2d 725, 729 (Fla. 2002)(quoting Fine v. Firestone, 448 So. 2d 984, 990 (Fla. 1984)). Such a purpose is thwarted when an amendment changes more than one government function, because it is then clearly multi-subject, Evans v. Firestone, 457 So. 2d 1351, 1354 (Fla. 1984).

In this case, the citizen initiative petition extends well beyond merely granting the right of an additional homestead exemption to certain Florida home owners. Additionally, the Additional Homestead Exemption petition alters several government functions: (1) it performs multiple legislative functions of local governments, including counties, cities, school districts, and other special districts; (2) it requires changes to the school funding formula in this state; and (3) it alters state law on property assessment procedures. These impacts result in cataclysmic change to government in this state and require this Court to strike the petition from the ballot. When a citizen

initiative petition substantially affects more than one government function, it is multi-subject and must be struck from the ballot. See Evans v. Firestone, 457 So. 2d 1351, 1354 (Fla. 1984); see also Fine v. Firestone, 448 So. 2d 984, 990 (Fla. 1984). In fact, this Court struck a proposed initiative petition upon finding a “multiplicity of subject matter because the proposed amendment would have affected several legislative functions.” Evans, 475 So. 2d at 1354 (emphasis added).

The Additional Homestead Exemption petition substantially alters multiple functions of government. The county legislative functions that are substantially altered by this petition are decision making (classic discretion), budget setting, taxing, and spending. The promise of “property tax relief” in the ballot summary alone impermissibly performs these county legislative functions. In Advisory Opinion to the Attorney General re: Requirement for Adequate Public Education Funding, 703 So. 2d 447, 450 (Fla. 1997)(“Requirement for Adequate Public Education Funding”), this Court struck a proposed initiative petition from the ballot, requiring that 40 percent of state appropriations be allocated to education. The proponents of the amendment argued that the proposal had no effect beyond the setting of a financial parameter within which the legislature must operate. See id. at 448. Thus, according to the proponents, the petition only affected one government function. See id. This Court strongly disagreed. The appropriation limitation that was proposed would have

substantially alter[ed] the legislature's present discretion in making value choices as to appropriations among the various vital functions of State government, criminal justice; public health, safety, and welfare; transportation; disaster relief; agricultural and environmental regulation; and the remaining array of State governmental services.

Id. at 449 (emphasis added). And, because of the impact on these various functions of the legislature, the proposal was multi-subject. See id.

The proposed Additional Homestead Exemption petition would have precisely the same impact. Under the guise of granting the right to an additional real property tax exemption and promising “property tax relief” to “Florida home owners,” the Additional Homestead Exemption petition would alter a county commission’s legislative functions. The alteration is so substantial in this case that it actually rises to the level of performing these legislative functions. The counties of this state, as political subdivisions of it and as home rule governments, must choose among the very same vital and essential functions, as were noted in Requirement for Adequate Public Education Funding, for county funding⁵: public safety (protect county residents;

⁵This list of functions does not even begin to include state mandates like the continuing county responsibilities for the administration of justice under Article V of the Florida Constitution. The list also does not include other mandates like the recently enacted Chapter 2004-263, Laws of Florida, requiring the counties of the state to pay over \$90 million to the State of Florida’s Department of Juvenile Justice for that department’s cost of providing pre-trial detention facilities for the state’s juveniles. The non-partisan, joint Legislative Committee on Intergovernmental Relations

maintain traffic control; provide road patrol; serve subpoenas and operate the jail; building inspection; ambulance and rescue services; fire control; animal control; and civil defense), health and welfare (medical help for the needy; public health funding; disease control; mosquito control; affordable housing; health inspections; and environmental protection), and transportation (construct and maintain the road system; acquire right-of-way; and design, construct, and maintain drainage systems).

The legislative discretion to choose the levels of funding for these mandates and services is exercised through the establishment of a budget. In fact, the function of appropriating revenues among mandated duties and discretionary services is inherent in the legislative function of budget setting. The proposed Additional Homestead Exemption petition substantially alters, and, for some counties, actually performs, this budget function. The establishment of a budget is legislative in nature and is a separate and distinct function from merely raising revenue. See People's Property Rights Amendments, 699 So. 2d 1304, 1310 (Fla. 1997)("[T]he initiative concerns not only revenue-raising but also the local government budgeting process, a process which is constitutionally grounded.").

publishes a voluminous report each year on the financial impacts of legislative mandates on Florida's local governments. This report can be viewed at <http://fcn.state.fl.us/lcir>.

The system of establishing the county budget is mandated by state law. See Ch. 129, Fla. Stat. “There shall be prepared, approved, adopted, and executed, . . . an annual budget for such funds as may be required by law . . . The budget shall control the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year.” § 129.01(1), Fla. Stat. (emphasis added). No millage can be levied until the county commission has approved a tentative budget. See § 200.065(2), Fla. Stat. “The budget shall be prepared, summarized, and approved by the board of county commissioners of each county.” § 129.01(2)(a), Fla. Stat. “The budget shall be balanced; that is, the total of the estimated receipts, . . . shall equal the total of the appropriations and reserves.” § 129.01(2)(b), Fla. Stat.

The fact that the counties’ legislative function of establishing the budget and choosing among these mandated duties and discretionary services (e.g., parks and recreation and libraries) is actually performed by the Additional Homestead Exemption petition can be shown by illustration. For example, in Dixie County, which is at its constitutional 10 mill county purpose cap, the petition performs the function of automatically lowering expenditures on behalf of the county commission. The millage rate cannot be raised to otherwise offset the decrease in homestead property taxable values. In counties like Dixie, the problem is compounded by the fact that a significant portion of the taxable value in the county is exempt. Dixie County currently has 49

percent of all homestead parcels that are completely exempt from ad valorem property taxes under the current homestead exemptions. See Appendix H.

Another illustration of the direct connection between this initiative petition and its performance of legislative decision making is the constitutional officer salary structure in Florida. The salaries of county constitutional officers are established by state statute. See Ch. 145, Fla. Stat. Liberty County, a small Florida rural county, needed to levy 4.241 mills in 2001, or almost half of its constitutionally authorized county purpose millage, just to raise an amount equal to its constitutional officers' salaries. See Counties at Risk Report, February 2, 2004, at www.fl-counties.com. Liberty County is at its constitutional 10 mill county purpose millage cap. See Appendix D and F. After funding these salaries, which are established by state statute, there is only 5.759 mills left to fund everything else that county must, and would like to choose, to do. Furthermore, Liberty County's ad valorem real property tax base is virtually non-existent. The percentage of homestead parcels that are currently and completely tax exempt is 41 percent of all homestead parcels in Liberty County. See Appendix H. One can only assume what will happen to this percentage if the amount of the homestead exemption is doubled.

A final example of how the Additional Homestead Exemption petition substantially alters multiple levels of government is the constitutional relationship between

dependent special districts⁶ and general purpose local governments (cities and counties) to which they are dependent. The millage of dependent special districts is aggregated with the annual millage rates of the city or county to which the district is dependent for purposes of the constitutional 10 mill county purpose cap. See § 200.071(2), Fla. Stat. See Hernando County v. Florida Department of Community Affairs, 626 So. 2d 1330 (Fla. 1993)(upholding the constitutionality of this aggregation). According to this Court, “The county commission must either reduce its own millage or that of the three districts to comply with the ten-mill cap if the aggregate amount exceeds the cap.” See id. at 1332 (emphasis added). Not only does the Additional Homestead Exemption petition actually perform the budget function of lowering expenditures but it would also perform the function of dissolving special districts for lack of funding.

Accordingly, under the guise of granting a new right and “property tax relief” to “Florida home owners,” the proposed Additional Homestead Exemption petition has the effect of performing the county budget function. With the further erosion of the ad valorem real property tax base through the petition, it has the direct impact of reducing the county budget by a specific amount. In other words, this petition has the

⁶Special districts are limited forms of local governments, created to perform specialized functions. See § 189.403(1), Fla. Stat.

direct effect of requiring the 15 counties at their constitutional 10 mill county purpose cap to lower their budget's expenditures in an amount equal to the additional homestead exemption⁷.

This Court has already held that such control cannot be accomplished by a citizen initiative petition. In Requirement for Adequate Public Education Funding, 703 So. 2d 446 (Fla. 1997), this Court ruled that the proposed amendment there ran afoul of the single-subject rule because “setting a minimum percentage . . . of appropriations for education arbitrarily relegated the percentage of appropriations for all other functions of government to the remainder . . . and thereby substantially affect[ed] all of the[] other functions.” Id. at 449.

There are 15 counties currently at their constitutional 10 mill cap for county purpose ad valorem property taxation. See Appendix D and F. These counties represent 22 percent of all 67 counties in the state. They will have no choice but to

⁷In this case, in order for the voter to vote in favor of the establishment of a new right to more homestead exempt property value, and realize the “property tax relief” the voter must, at the same time, approve the diminution of services that are provided by counties. The promise of “property tax relief” cannot be realized by all “Florida home owners” unless counties cut their expenditures; that is fundamentally, the lowering of services. This choice is log-rolling which violates the single-subject requirement. See Fine v. Firestone, 448 So. 2d 984, 988 (Fla. 1984).

lower expenditures in order to (1) fulfill the promise of “property tax relief” and to (2) prevent exceeding the 10 mill county purpose cap.

The automatic lowering of expenditures may be politically pleasing to some. However, the limiting of counties’ ability to make that fundamental legislative choice is completely contrary to the form of government this state is privileged to enjoy. It is mere mathematical fact that the ad valorem real property tax base cannot be eroded by a 100 percent increase in the homestead property exemption and sustain the status quo level of spending. The actual revenue that comes from ad valorem property taxes is a function of the assessed taxable value on the tax rolls and the millage rate that is levied. If the assessed taxable value is lowered, the millage rate must go up in order to realize the same level of revenue⁸. If a county is already at its 10 mill county purpose cap, the choice to raise the millage rate and maintain just current levels of spending no longer exists.

By limiting the ad valorem real property tax base on a statewide basis, the Additional Homestead Exemption petition substantially affects not only the budget and legislative discretion functions of county government but it affects municipal governments in a similar fashion⁹. In addition, any other local special purpose

⁸See the discussion on the “rolled-back rate” in I, supra.

⁹See League of Cities’ Brief in Opposition.

government (i.e., a special district) that is reliant on ad valorem taxes will also be dramatically impacted in its ability to fulfill its duties and functions.

Significantly, the Additional Homestead Exemption petition will have a devastating effect on the functions of the school boards around the state and a substantial impact on the Florida Legislature's school funding as well¹⁰. The Florida Legislature requires school districts that receive state school appropriations to levy a local effort of ad valorem property tax millage. See § 1011.60, Fla. Stat. The Legislature must "prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year." § 1011.62(4), Fla. Stat. As a part of this process, the Department of Revenue certifies to the Commissioner of Education in July of each year, the "most recent estimate of the taxable value for school purposes in each school district and the total for all school districts in the state" Id. The Legislature then sets the millage rates that must be levied by each school board to generate enough revenue, based on statewide taxable property values, to support the Florida Education Finance Program. See §§ 1011.60 and 1011.62(4), Fla. Stat.

¹⁰See Florida School Board Association's Brief in Opposition.

Finally, the petition substantially impacts the state’s legislative function in prescribing how property is to be assessed. The Florida Constitution mandates that the state legislature is the governing body that determines how property is assessed for purposes of ad valorem taxation in this state. Article VII, Section 4 of the Florida Constitution, states that “[b]y general law regulations shall be prescribed which shall receive a just valuation of all property for ad valorem taxation[.]” Id. Under this scheme of assessing property, the Florida Legislature mandates the method by which homestead property is to be assessed. See § 193.155, Fla. Stat. That method includes the procedure and factors of valuation and delegates to the county property appraisers¹¹ the duty to “assess all property located within the county[.]” See § 192.011, Fla. Stat. The proposed Additional Homestead Exemption petition would clearly require the state legislature to heed the constitutional mandate of determining how property is assessed and make changes. The text of the petition even requires such state legislative action. (“By general law and subject to conditions specified therein, . . .”) (Appendix A). Thus, under the guise of granting a new right to some Florida homeowners, the petition also substantially impacts the Florida Legislature.¹²

¹¹Property appraisers are elected constitutional officers whose duties and functions are not controlled by the counties. See Art. VIII, § 1(d), Fla. Const.

¹²The Legislature’s role in implementing this provision of the Constitution should not be overlooked. See Walter v. Shuler, 176 So. 2d 81 (Fla. 1965)(chronicling the

The Additional Homestead Exemption petition substantially affects multiple functions and levels of government – all counties, cities, special districts, school districts, and water management districts and the Florida Legislature. Such substantial changes to the powers and manner in which we govern ourselves in this state cannot be made by citizen initiative petition for violation of the single-subject rule.

C. The Additional Homestead Exemption Petition Substantially Affects Other Provisions of the Constitution, Without Identification.

“How an initiative proposal affects other articles or sections of the constitution is . . . to be considered in determining whether there is more than one subject included in the proposal. The question of the initiative’s effect on other unnamed provisions cannot be left unresolved and open to various interpretations.” Id; see also Advisory Op. to the Att’y Gen. re: Local Trustees, 819 So. 2d 725, 729 (Fla. 2002); and Advisory Op. to the Att’y Gen. re: Voluntary Universal Pre-Kindergarten Education, 824 So. 2d 161, 165 (Fla. 2002) (noting that the single-subject inquiry requires this Court to consider whether the proposed amendment substantially affects separate

decades long legislative history of determining “just value”); see also Sunset Harbor North Condominium Assoc. v. Robbins, Case No. SC03-520 (challenging the constitutionality of the Legislature’s prescription of what date the county property appraisers are to determine “just value”).

functions or multiple aspects of government, as well as how it affects other provisions of the constitution).

The various parts of the Constitution require a harmony of purpose both internally and within the broader context of the American federal system and Florida law itself. Any initiative that tends to undermine that harmony most probably will violate the single-subject and ballot summary requirements, because the initiative is proposing to do something that may have a broad and unstated “domino effect.”

Advisory Op. to the Att’y Gen. re: Restricts Laws Related to Discrimination, 632 So. 2d 1018, 1022 (Fla. 1994)(Kogan, J., concurring).

The petition in this case infringes on the county home rule provisions of Article VIII, section 1 and the municipal home rule provisions of Article VIII, section 2 of the Florida Constitution. The counties in this state derive their powers from the Florida Constitution. For the 19 charter counties, their powers flow directly from Article VIII, section 1(g) of the Florida Constitution. See McLeod v. Orange County, 645 So. 2d 411 (Fla. 1994). No state legislative action is required for these counties to be empowered with “all powers of local self-government.” See id. For the remaining counties, the Florida Constitution, through Article VIII, section 1(f) grants them “such powers of self-government” as prescribed by law. The Florida Legislature has fully implemented this constitutional provision for non-charter counties, “secur[ing] for all

counties the broadest exercise of home rule powers authorized by the State Constitution.” See § 125.01(3)(b), Fla. Stat.; see also, State v. Orange County, 281 So. 2d 310 (Fla. 1973). These broad home rule powers have been time and again recognized by the courts and have become an integral part of the fabric of this state.

Municipalities in Florida also derive their powers from the Florida Constitution. Article VIII, Section 2(b) directly grants municipalities’ “governmental, corporate and proprietary powers to enable them to conduct municipal government, perform municipal functions and render municipal services . . .” Id. As with counties, this direct grant of power authorizes municipalities to legislate by ordinance for any municipal purpose so long as it is not inconsistent with general or special law. See State v. City of Sunrise, 354 So. 2d 1206 (Fla. 1978); see also, § 166.021, Fla. Stat.

Furthermore, this Court has already recognized that a citizen initiative petition that would have required voter approval for all new taxes would have had a significant impact on the home-rule powers granted to local government through Article VIII of the Florida Constitution. See People’s Property Rights Amendments, 699 So. 2d 1304, 1310 (Fla. 1997). These constitutionally based home rule powers are what grant local governments the ability to legislate, the ability to execute laws, and the ability to -- on a quasi-judicial basis -- adjudicate certain rights. As such, these constitutional provisions need to be identified by the Additional Homestead Exemption petition.

The home rule powers of counties and cities to maintain a sovereign government is derived in part from Article VIII, section 1, Florida Constitution. “Taxation is essential to the support of that sovereignty,” see Harris v. City of Sarasota, 181 So. 366, 369 (1938), and that power is granted by Article VII, sections 1 and 9 of the Florida Constitution. See People’s Property Rights Amendments, 699 So. 2d at 1310. These constitutional provisions, Articles VII, sections 1 and 9, are also “an important part of the home-rule powers granted to local government” See Advisory Op. to the Att’y Gen. re: Tax Limitation, 644 So. 2d 486, 493 (Fla. 1994).

Other provisions of the Constitution that are substantially affected by the Additional Homestead Exemption petition include Article I, section 10, “Prohibited Laws” (prohibiting laws that impair contracts). For those counties with either bond issue covenants or contract provisions that rely on the amount of ad valorem tax revenue raised, the ability to fulfill those contracts could be impaired by this petition. Article IX, section 1(a), Florida Constitution, “Public Education,” would be substantially impacted by the Additional Homestead Exemption petition because of its lowering of the tax base on a county-by-county basis, that, in large part, ensures “uniform . . . free public schools.” See id.

Also, Article VII, section 9(b), Florida Constitution, authorizes special districts to levy ad valorem taxes only in amounts specified by general law and only as approved

by the voters. Accordingly, for those special districts that are close to or are at their millage cap (some are only authorized up to 0.5 mills), the Additional Homestead Exemption petition would trigger the voter approval process of Article VII, section 9.

Without these constitutional provisions being identified as substantially affected by the Additional Homestead Exemption petition, the voter cannot know of the full impact of the amendment, and accordingly it fails the single-subject requirement.

CONCLUSION

This Court should strike the Additional Homestead Exemption petition because it violates the ballot title and summary and single-subject requirements of Florida law.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished, by U.S. Mail, to THE HONORABLE JEB BUSH, Governor, PL 05, The Capitol, 400 South Monroe Street, Tallahassee, Florida 32399; HONORABLE JAMES “JIM” KING, 9485 Regency Square Boulevard, Suit 108, Jacksonville, Florida 32225; HONORABLE JOHNNIE B. BYRD, JR., Post Office Drawer E, Plant City, Florida 33564; HONORABLE GLENDA HOOD, Florida Department of State, The Capitol, Tallahassee, Florida 32399; HONORABLE CHARLIE CRIST, Attorney General, PL 01, The Capitol, 400 South Monroe Street, Tallahassee, Florida 32399; JEFFREY SAULL, Families for Lower Property Taxes, 5730 Corporate Way, Suite 214, West Palm Beach, Florida 33407; VICTORIA WEBER, ESQUIRE, of Hopping, Green & Sams, P.A., Post Office Box 6526, Tallahassee, Florida 32314-6526; and JON LESTER MILLS, ESQUIRE, and TIMOTHY McLENDON, ESQUIRE, Post Office Box 2099, Gainesville, Florida 32602, this ____ day of June, 2004.

VIRGINIA SAUNDERS DELEGAL

CERTIFICATE OF TYPE FACE COMPLIANCE

I HEREBY CERTIFY that this Initial Brief of Interested Party Florida Association of Counties, Inc., in Opposition to the Petition is in compliance with the font requirements of Rule 9.210(a), Florida Rules of Appellate Procedure, in that it has been typed in the Times New Roman 14-point font.

VIRGINIA SAUNDERS DELEGAL

APPENDIX

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