Proposal No. 41

By Commissioner Mathis

A proposal to revise

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

It is proposed by the Florida Constitution Revision Commission that:

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

ARTICLE VII
FINANCE AND TAXATION
SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

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

CODING: Words stricken are deletions; words underlined are additions.
(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

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

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

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