CRC17-169-pr(VII-3-a-5) Proposal No. 103

By Commissioner Henderson

A proposal to revise
ARTICLE VII, s. 3, Fla. Const.; providing for
immunity of certain municipal property from
taxation; providing for exemption of property
owned by a governmental entity from taxation.

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
immune from taxation if such property was not on the
tax rolls as of December 31, 1996. 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. All property owned by a governmental entity and used
for airport, port, recreational, or other public purposes, as
defined by general law, or uses that are incidental thereto
and any portions of such property leased to or managed by a
private entity may be exempted from taxation by general law.

(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.

CODING: Words stricken are deletions; words underlined are additions.
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.

(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

CODING: Words strucken are deletions; words underlined are additions.
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.

CODING: Words stricken are deletions; words underlined are additions.