CRC24-171-pr(VII-4-4) Proposal No. 109

By Commissioner Mills

A proposal to revise

ARTICLE VII, s. 3, Fla. Const.; providing a
conservation tax exemption for private
landowners.

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.

(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

CODING: Words stricken are deletions; words underlined are additions.
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) In order to promote the protection of natural lands, a conservation ad valorem tax exemption may be granted to private landowners as provided by general law.