By Commissioner Henderson

A proposal to revise

ARTICLE VII, s. 9, Fla. Const.; authorizing local taxing authorities to classify real property and improvements to promote redevelopment and infill.

It is proposed by the Florida Constitution Revision Commission that:

Section 1. Section 9 of Article VII of the Florida Constitution is revised by amending that section to read:

ARTICLE VII

FINANCE AND TAXATION

SECTION 9. Local taxes.--

(a) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the.
remaining portions of the state, 1.0 mill; and for all other
special districts a millage authorized by law approved by vote
of the electors who are owners of freeholds therein not wholly
exempt from taxation. A county furnishing municipal services
may, to the extent authorized by law, levy additional taxes
within the limits fixed for municipal purposes.

(c) Counties, school districts, municipalities, and
special districts may be granted by general law authority to
promote infill development and encourage private investment in
urban areas, maximize use of existing services, and reduce
urban sprawl, by authorization to classify real estate into
land and improvements and to levy different millage rates on
each. Bifurcated millage rates shall be set so that aggregate
tax revenues collected from land and improvements by any
taxing unit shall not exceed the revenues generated by the
application of the maximum unified rates allowed for real
estate under subsection (b).

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