A proposal to revise ARTICLE VII, s. 3, Fla. Const.; providing that certain property owned by public airports and seaports is exempt 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 public airport, public seaport, or municipality and used exclusively by it for municipal or public purposes for which the entity was created 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.
its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. property made by or for the use of a new business and improvements to real property related to the expansion of an property of such new business and tangible personal property related to the expansion of an existing business. The amount by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and

(d) By general law and subject to conditions specified therein, there may be granted an ad valorem tax exemption to a such device is installed and operated, to the value fixed by general law not to exceed the original cost of the device, and years.

(e) Any county or municipality may, for the purpose of stricken are deletions; words ________ are additions.
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.