



# Journal of the Senate

Number 5—Special Session D

Monday, October 29, 2007

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## CALL TO ORDER

The Senate was called to order by President Pruitt at 9:00 a.m. A quorum present—39:

Mr. President	Diaz de la Portilla	Lynn
Alexander	Dockery	Oelrich
Aronberg	Fasano	Peadar
Atwater	Gaetz	Posey
Baker	Garcia	Rich
Bennett	Geller	Ring
Bullard	Haridopolos	Saunders
Carlton	Hill	Siplin
Constantine	Jones	Storms
Crist	Joyner	Villalobos
Dawson	Justice	Webster
Dean	King	Wilson
Deutch	Lawson	Wise

Excused: Senator Margolis

## PRAYER

The following prayer was offered by Senator Baker:

Dear Heavenly Father, thank you for the many blessings that you have given us. Thank you for our family and our friends. Lord, thank you that we live in the greatest country on earth; a country that still puts its trust in you, Lord.

Lord, be with and protect the men and women that serve in our armed forces, who are fighting even as we pray. Lord, open our minds and grant us wisdom that we can best serve those we represent. Lord, open our hearts. Give us compassion, understanding, and most of all, give us your love, Lord. It's in thy name, we pray. Amen.

## PLEDGE

Senator Lawson led the Senate in the pledge of allegiance to the flag of the United States of America.

## MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Ken Pruitt, President

I am directed to inform the Senate that the House of Representatives has passed CS for SJR 2-D, with amendment(s), by the required constitutional three-fifths vote of the membership and requests the concurrence of the Senate.

*William S. Pittman III*, Chief Clerk

**CS for SJR 2-D**—Senate Joint Resolution A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished, and to provide an effective date if such amendments are adopted.

### House Amendment 1 (with title amendment) (540255)—

Remove everything after the resolving clause and insert:

That the following amendments to Sections 3, 4, and 6 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

### 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 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. 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) By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

**SECTION 4. Taxation; assessments.**—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(c) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided herein.

(1) Assessments subject to this provision shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, *unless the provisions of paragraph (8) apply*. Thereafter, the homestead shall be assessed as provided herein.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, *unless the provisions of paragraph (8) apply*. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. For all levies other than school district levies, a person who establishes a new homestead as of January 1, 2009, or January 1 of any

subsequent year and who has received a homestead exemption pursuant to Section 6 of Article VII of this constitution as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead of the person establishing the new homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$1 million or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided herein.

2. If the just value of the new homestead is less than the just value of the prior homestead of the person establishing the new homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this subparagraph is greater than \$1 million, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$1 million. Thereafter, the homestead shall be assessed as provided herein.

b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.

(d) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(e) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(f) As defined by general law, real property that is used to provide affordable housing and is subject to rent restrictions imposed by a governmental agency may be assessed as provided by general law, subject to conditions or limitations specified therein. This subsection shall apply to all levies other than school district levies.

(g) As defined by general law, land that is used as working waterfront property may be assessed as provided by general law, subject to conditions or limitations specified therein. Assessments under this subsection shall apply to all levies other than school district levies.

(h) Assessments of residential real property containing nine units or less that is not subject to the assessment limitations set forth in subsections (a) through (g) shall change only as provided herein.

(1) Assessments subject to this subsection shall be changed annually on the assessment date of each year as determined by law; but those changes in assessments shall not exceed five percent (5%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided herein.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(i) Assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (h) shall change only as provided herein.

(1) Assessments subject to this subsection shall be changed annually on the assessment date each year as provided by law; but those changes in assessments shall not exceed five percent (5%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After an improvement is made to such property or after a change is made to the property's character or use, as defined by general law, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided herein.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. *The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.*

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, each person who is entitled to receive the homestead exemption provided in subsection (a) and who does not receive the exemption provided in subsection (d) is also entitled to an additional homestead exemption in an amount equal to forty percent of the median just value of homesteads in the county in which the homestead is located for the prior year. The additional exemption shall apply after the first fifty thousand dollars of just value of the homestead property. However, in any year, such person shall receive only the exemption provided in this subsection or the application of the cumulative assessment limitation calculated pursuant to subsection (c) of Section 4, whichever provides the lowest taxable value. *The exemption provided under this subsection shall apply to all levies other than school district levies. The exemption shall be increased to a total of twenty-five thousand dollars of the assessed value of the real estate for each school district levy. By general law and subject to conditions specified therein, the exemption for all other levies may be increased up to an amount not exceeding ten thousand dollars of the assessed value of the real estate if the owner has attained age sixty-five or is totally and permanently disabled and if the owner is not entitled to the exemption provided in subsection (d).*

(d) By general law and subject to conditions specified therein, any person who is entitled to receive the homestead exemption provided in subsection (a), who has attained age sixty-five, and whose household income, as defined by general law, does not exceed \$23,604 is also entitled to an additional exemption in an amount equal to one hundred percent of the median just value of homesteads in the county in which the homestead is located for the prior year. However, in any year, such person shall receive only the exemption provided in this subsection or the application of the cumulative assessment limitation calculated pursuant to subsection (c) of Section 4, whichever provides the lowest taxable value. *The legislature shall provide for an annual adjustment of the income limitation prescribed in this subsection for changes in the cost of living and may provide additional financial eligibility requirements or other eligibility requirements. The exemption provided under this subsection shall apply to all levies other than school district levies. The exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter. However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.*

(e) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(f) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(g) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

ARTICLE VIII

LOCAL GOVERNMENT

SECTION 1. Counties.—

(a) POLITICAL SUBDIVISIONS. The state shall be divided by law into political subdivisions called counties. Counties may be created, abolished or changed by law, with provision for payment or apportionment of the public debt.

(b) COUNTY FUNDS. The care, custody and method of disbursing county funds shall be provided by general law.

(c) GOVERNMENT. Pursuant to general or special law, a county government may be established by charter which shall be adopted, amended or repealed only upon vote of the electors of the county in a special election called for that purpose.

(d) COUNTY OFFICERS.

(1) There shall be elected by the electors of each county, for terms of four years, a sheriff, a tax collector, a ~~property appraiser~~, a supervisor of elections, and a clerk of the circuit court; except, when provided by county charter or special law approved by vote of the electors of the county, any *such* county officer may be chosen in another manner therein specified, or any *such* county office may be abolished when all the duties of the office prescribed by general law are transferred to another office.

(2) *There shall be elected by the electors of each county, for terms of four years:*

a. *A property appraiser; or*

b. *A person responsible for the duties of a property appraiser, as prescribed by general law, in counties in which, as provided by county charter or special law approved by vote of the electors of the county, the office of the property appraiser has been abolished and all duties of the office prescribed by general law have been transferred to another office.*

(3) When not otherwise provided by county charter or special law approved by vote of the electors, the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.

(e) COMMISSIONERS. Except when otherwise provided by county charter, the governing body of each county shall be a board of county commissioners composed of five or seven members serving staggered terms of four years. After each decennial census the board of county commissioners shall divide the county into districts of contiguous territory as nearly equal in population as practicable. One commissioner residing in each district shall be elected as provided by law.

(f) NON-CHARTER GOVERNMENT. Counties not operating under county charters shall have such power of self-government as is provided by general or special law. The board of county commissioners of a county not operating under a charter may enact, in a manner prescribed by general law, county ordinances not inconsistent with general or special law, but an ordinance in conflict with a municipal ordinance shall not be effective within the municipality to the extent of such conflict.

(g) CHARTER GOVERNMENT. Counties operating under county charters shall have all powers of local self-government not inconsistent with general law, or with special law approved by vote of the electors. The governing body of a county operating under a charter may enact county ordinances not inconsistent with general law. The charter shall provide which shall prevail in the event of conflict between county and municipal ordinances.

(h) TAXES; LIMITATION. Property situate within municipalities shall not be subject to taxation for services rendered by the county exclusively for the benefit of the property or residents in unincorporated areas.

(i) COUNTY ORDINANCES. Each county ordinance shall be filed with the custodian of state records and shall become effective at such time thereafter as is provided by general law.

(j) VIOLATION OF ORDINANCES. Persons violating county ordinances shall be prosecuted and punished as provided by law.

(k) COUNTY SEAT. In every county there shall be a county seat at which shall be located the principal offices and permanent records of all county officers. The county seat may not be moved except as provided by general law. Branch offices for the conduct of county business may be established elsewhere in the county by resolution of the governing body of the county in the manner prescribed by law. No instrument shall be deemed recorded until filed at the county seat, or a branch office desig-

nated by the governing body of the county for the recording of instruments, according to law.

## ARTICLE XII

### SCHEDULE

*SECTION 27. Election of property appraisers or persons responsible for duties of a property appraiser required; application.—The requirement in Section 1(d) of Article VIII for a property appraiser or a person responsible for the duties of a property appraiser to be elected by the electors of the county shall apply in each county, including each charter county, regardless of whether the charter was adopted pursuant to Section 1(g) of Article VIII or pursuant to Section 9, Section 10, Section 11, or Section 24 of Article VIII of the Constitution of 1885, as amended and incorporated by reference in Section 6(e) of Article VIII. Any county that does not provide for the election of a property appraiser or a person responsible for the duties of a property appraiser on the effective date of the amendment to Section 1 of Article VIII of this constitution shall provide for electing a property appraiser or a person responsible for the duties of a property appraiser at the next general election as provided by general law.*

*SECTION 28. Property tax exemptions and ad valorem tax limitations.—The amendments to Sections 3, 4, and 6 of Article VII providing a \$25,000 exemption for tangible personal property, providing an additional alternative homestead exemption, authorizing transfer of the cumulative benefit from the limitations on the assessment of homestead property, providing for an additional alternative homestead exemption for low-income seniors, providing for assessing rent-restricted affordable housing and commercial and public-access waterfront property pursuant to general law, and requiring the legislature to limit the authority of counties, municipalities, and special districts to increase ad valorem taxes, and the creation of Section 27 of this Article providing for election of a county property appraiser or a person responsible for the duties of a property appraiser, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election. The amendments to Section 4 of Article VII creating subsections (h) and (i) of that section, creating a limitation on annual assessment increases for specified real property, shall take effect upon approval of the electors and shall first limit assessments beginning January 1, 2009.*

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

#### CONSTITUTIONAL REVISION

ARTICLE VII, SECTIONS 3, 4, AND 6

ARTICLE VIII, SECTION 1

ARTICLE XII, SECTIONS 27 AND 28

**PROPERTY TAX EXEMPTIONS; LIMITATIONS ON AD VALOREM TAX INCREASES; ELECTED PROPERTY APPRAISERS.—**This revision proposes changes to the State Constitution relating to ad valorem taxation and elected property appraisers. With respect to homestead property, this revision: (1) provides for an additional alternative homestead exemption for most homeowners, (2) provides for an additional alternative homestead exemption for low-income seniors, and (3) provides for the transfer of Save-Our-Homes benefits that are not related to school district levies. With respect to nonhomestead property, this revision allows the Legislature to provide by law for the assessment of (4) affordable housing and (5) certain waterfront property under specific circumstances, (6) provides a \$25,000 exemption for tangible personal property, and (7) provides for limitations on assessment increases for real property that is not homestead property. Further, this revision (8) requires all county property appraisers or persons responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished to be elected.

In more detail, this revision:

(1) Provides for an additional homestead exemption equal to 40 percent of the median just value of homestead property in the county for the prior year for the portion of the assessed value greater than \$50,000.

This exemption applies in any year in which the amount of the exemption exceeds the amount of the cumulative assessment limitation provided under Save Our Homes. This exemption does not apply to school district levies.

(2) Provides for an additional homestead exemption for certain low-income seniors. Persons 65 or older whose household income is less than \$23,604, adjusted annually for inflation, are entitled to an additional alternative homestead exemption. This exemption applies in any year in which the amount of the exemption exceeds the amount of the cumulative assessment limitation provided under Save Our Homes. This exemption does not apply to school district levies.

(3) Provides for the transfer of cumulative Save-Our-Homes benefits in a manner that does not affect school district levies. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 2 years after relinquishing their previous homestead; except, if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the old one, the benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced in proportion of the just value of the new homestead to the just value of the old homestead. The transferred benefit may not exceed \$1 million. This provision does not apply to school district levies on the new homestead.

(4) Provides for assessing certain rent-restricted affordable housing property as provided by general law. This provision does not apply to school district levies.

(5) Provides for assessing certain waterfront property used for commercial fishing, commercial water-dependent activities, and public access as provided by general law. This provision does not apply to school district levies.

(6) Authorizes an exemption from ad valorem taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all tax levies.

(7) Creates a limitation on assessment increases for specified real property that is not entitled to the homestead exemption.

(8) Requires each county to elect a property appraiser or person responsible for the duties of a property appraiser as a county officer and eliminates the option for choosing that county officer in any other manner provided by county charter or special law approved by vote of the electors of the county. The requirement that a property appraiser or person responsible for the duties of a property appraiser be elected by the electors of the county applies in each county without exception, including each charter county, regardless of the authority under which the charter was adopted and notwithstanding constitutional grants of authority to charter counties.

Further, this revision:

a. Repeals obsolete language on the homestead exemption when it was less than \$25,000 and did not apply uniformly to property taxes levied by all local governments.

b. Moves two current provisions related to the homestead exemption and makes them applicable to the increased homestead exemption.

c. Schedules the changes to take effect upon approval by the electors and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or to take effect January 1, 2009, if approved in the general election held in November of 2008.

#### T I T L E A M E N D M E N T

Remove the entire title and insert:

#### House Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the cumulative benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-

restricted affordable housing and working waterfront property by general law, to create a limitation on annual assessment increases for specified real property, to create an additional alternative homestead exemption, to provide for an additional alternative homestead exemption for low-income seniors, to require each county to have an elected property appraiser or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished, and to provide an effective date if such amendments are adopted.

Senators Haridopolos and Atwater offered the following amendment which was moved by Senator Haridopolos:

**Senate Amendment 1 (392230) (with title amendment) to House Amendment 1 (540255)**—Lines 5-568, delete those lines and insert:

That the following amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

#### 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 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. 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) *By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.*

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(c) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided herein.

(1) Assessments subject to this provision shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, *unless the provisions of paragraph (8) apply*. Thereafter, the homestead shall be assessed as provided herein.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, *unless the provisions of paragraph (8) apply*. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided herein.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just

value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided herein.

b. By general law and subject to conditions specified therein, the Legislature shall provide for application of this paragraph to property owned by more than one person.

(d) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(e) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(f) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (c) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(g) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (c) and (f) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership

of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

#### SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of ~~twenty-five~~ ~~five~~ thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. ~~The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.~~

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

~~(c) By general law and subject to conditions specified therein, the exemption shall be increased to a total of twenty-five thousand dollars of the assessed value of the real estate for each school district levy. By general law and subject to conditions specified therein, the exemption for all other levies may be increased up to an amount not exceeding ten thousand dollars of the assessed value of the real estate if the owner has attained age sixty-five or is totally and permanently disabled and if the owner is not entitled to the exemption provided in subsection (d).~~

~~(d) By general law and subject to conditions specified therein, the exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter. However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.~~

~~(c)(e)~~ By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

~~(d)(f)~~ The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

~~(e)(g)~~ Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns

and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

#### ARTICLE XII SCHEDULE

*SECTION 27. Property tax exemptions and limitations on property tax assessments.—The amendments to Sections 3, 4, and 6 of Article VII, providing a \$25,000 exemption for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election. The amendments to Section 4 of Article VII creating subsections (f) and (g) of that section, creating a limitation on annual assessment increases for specified real property, shall take effect upon approval of the electors and shall first limit assessments beginning January 1, 2009, if approved at a special election held on January 29, 2008, or shall first limit assessments beginning January 1, 2010, if approved at the general election held in November of 2008. Subsections (f) and (g) of Section 4 of Article VII are repealed effective January 1, 2019; however, the legislature shall by joint resolution propose an amendment abrogating the repeal of subsections (f) and (g), which shall be submitted to the electors of this state for approval or rejection at the general election of 2018 and, if approved, shall take effect January 1, 2019.*

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

#### CONSTITUTIONAL REVISION ARTICLE VII, SECTIONS 3, 4, AND 6 ARTICLE XII, SECTION 27

**PROPERTY TAX EXEMPTIONS; LIMITATIONS ON PROPERTY TAX ASSESSMENTS.—**This revision proposes changes to the State Constitution relating to property taxation. With respect to homestead property, this revision: (1) increases the homestead exemption for levies other than school district levies and (2) provides for the transfer of Save-Our-Homes benefits. With respect to nonhomestead property, this revision (3) provides a \$25,000 exemption for tangible personal property and (4) provides for limitations on assessment increases for specified real property that is not homestead property for levies other than school district levies.

In more detail, this revision:

(1) Increases the homestead exemption by exempting the assessed value greater than \$50,000 and up to \$75,000. This exemption does not apply to school district levies.

(2) Provides for the transfer of accumulated Save-Our-Homes benefits. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 1 year and not more than 2 years after relinquishing their previous homestead; except, if this revision is approved by the electors in January of 2008 and if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the old one, the accumulated benefit can be transferred; if the new homestead has a lower just value, the amount of benefit

transferred will be reduced. The transferred benefit may not exceed \$500,000. This provision applies to all tax levies.

(3) Authorizes an exemption from property taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all tax levies.

(4) Limits the assessment increase for specified real property that is not entitled to the homestead exemption to 10 percent each year. Property will be assessed at just value following an improvement, as defined by general law, and may be assessed at just value following a change of ownership or control if provided by general law. This limitation does not apply to school district levies. This limitation is repealed effective January 1, 2019, unless renewed by a vote of the electors in the general election held in 2018.

Further, this revision:

a. Repeals obsolete language on the homestead exemption when it was less than \$25,000 and did not apply uniformly to property taxes levied by all local governments.

b. Provides for homestead exemptions to be repealed if a future constitutional amendment provides for assessment of homesteads "at less than just value" rather than as currently provided "at a specified percentage" of just value.

c. Schedules the changes to take effect upon approval by the electors and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or to take effect January 1, 2009, if approved in the general election held in November of 2008. The limitation on annual assessment increases for specified real property shall first apply to the 2009 tax roll if this revision is approved in a special election held on January 29, 2008, or shall first apply to the 2010 tax roll if this revision is approved in the general election held in November of 2008.

And the title is amended as follows:

Lines 573-591, delete those lines and insert: Senate Joint Resolution A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to create a limitation on annual assessment increases for specified real property, to increase the homestead exemption, and to provide an effective date if such amendments are adopted.

On motion by Senator Haridopolos, further action on **CS for SJR 2-D** with pending **Senate Amendment 1 (392230) to House Amendment 1 (540255)** was deferred.

## RECESS

On motion by Senator Geller, the Senate recessed at 9:50 a.m. to reconvene at 10:05 a.m.

## CALL TO ORDER

The Senate was called to order by the President at 10:12 a.m. A quorum present.

## MESSAGES FROM THE HOUSE OF REPRESENTATIVES, continued

The Senate resumed consideration of—

**CS for SJR 2-D**—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county,

municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished, and to provide an effective date if such amendments are adopted.

—which was previously considered in returning Messages this day.

On motion by Senator Haridopolos, further consideration of **CS for SJR 2-D** with pending **Senate Amendment 1 (392230) to House Amendment 1 (540255)** was deferred.

## BILLS ON THIRD READING

**SB 4-D**—A bill to be entitled An act relating to ad valorem taxation; amending s. 194.301, F.S.; specifying circumstances under which the presumption concerning the correctness of an ad valorem tax assessment is lost; providing for the rate of percentage change of a category of property comprised of comparable property; requiring the property appraiser to make the percentage change for each category available on a website or upon request; specifying the categories of property; providing for the amendments to s. 194.301, F.S., to apply to assessments made on or after a specified date; amending s. 193.017, F.S.; deleting provisions providing for the assessment of property receiving the low-income housing tax credit; providing for the assessment of structural improvements on land owned by a community land trust and used to provide affordable housing; defining the term "community land trust"; providing for the conveyance of structural improvements, subject to certain conditions; specifying the criteria to be used in arriving at just valuation of a structural improvement; amending s. 196.1978, F.S., relating to the affordable housing property exemption; conforming provisions to changes made by the act; authorizing the Department of Revenue to adopt emergency rules; providing for application and renewal thereof; amending s. 196.002, F.S.; revising certain reporting requirements for the property appraiser in order to conform to changes made by the act; amending s. 193.114, F.S.; providing additional requirements for assessment rolls; amending s. 193.155, F.S.; providing for the assessment of homestead property following a change in ownership based on the just value of the immediate prior homestead; providing for determining the just value of the new homestead; providing for assessing a homestead established by two or more persons who held prior homestead property; providing requirements for applying for such an assessment; requiring that the Department of Revenue provide by rule for documenting entitlement to the assessment; amending s. 196.031, F.S.; increasing the amount of the exemption provided for homestead property; providing for an additional exemption for levies other than school district levies; deleting obsolete provisions; deleting a requirement that property appraisers compile information concerning the loss of certain tax revenues and submit a copy to the Department of Revenue; creating s. 196.078, F.S.; providing for an additional homestead exemption for first-time Florida homebuyers; providing a definition; providing the exemption as a first-time Florida homebuyer to a member of the United States Armed Services under certain circumstances; providing for the amount of the additional exemption; requiring that a person claiming such exemption submit a sworn statement attesting that he or she has never owned property that received a homestead exemption in this state; providing requirements for forms; providing penalties; creating s. 196.098, F.S.; providing an additional tax exemption for low-income seniors; providing for eligibility and a limitation on income; providing for an annual adjustment in the income limitations; requiring the department to provide for verifying age and income by rule; amending s. 196.161, F.S.; providing that claims for homestead exemptions by persons not entitled to such exemptions subjects the property to tax liens; amending s. 197.252, F.S., relating to the homestead tax deferral; conforming provisions to changes made by the act; creating s. 196.183, F.S.; exempting each tangible personal property tax return from a specified amount of assessed value; limiting a single business operation within a county to one exemption; providing a procedure for waiving the requirement to file an annual tangible personal property tax return if the taxpayer is entitled to the exemption; providing penalties for failure to file a return as required or to claim more exemptions than allowed; providing that the exemption does not apply to certain mobile homes; creating s. 193.803, F.S.; providing for the assessment of rental property used for workforce housing or affordable housing; authorizing a property owner to appeal a denial of eligibility to the value adjustment board; requiring that a property owner file an application for such classification with the property appraiser or file a petition with the value adjustment board; providing a fee for filing a petition; providing for reapplication to be made on a short form provided

by the Department of Revenue; defining the term "extenuating circumstances" for purposes of granting a classification for January 1, 2008; specifying the types of property that are eligible to be classified as workforce rental housing or affordable rental housing; providing for the assessment of property receiving the low-income housing tax credit; requiring that property be removed from such classification if its use or program eligibility changes; providing the methodologies for assessing workforce rental housing and affordable rental housing; requiring that the property owner annually provide a rent roll and income and expense statement to the property appraiser for the preceding year; authorizing the property appraiser to base the assessment on the best available information if the property owner fails to provide the rent roll and statement; providing for a tax lien to be filed against property that is misclassified as workforce rental housing or affordable rental housing within a specified period; amending ss. 192.0105, 193.052, 194.011, 195.073, and 195.096, F.S., relating to taxpayer rights, the preparation and serving of returns, assessments involving agricultural lands, assessment notices and objections, the classification of property, and the review of assessment rolls; conforming provisions to changes made by the act; creating s. 200.186, F.S.; specifying a formula for counties, municipalities, municipal service taxing units, dependent districts, and independent districts to determine a maximum millage rate for the 2008-2009 fiscal year; providing that a taxing authority in violation of such provision forfeits its local government half-cent sales tax revenues; providing certain exceptions to the limitations on millage rates; providing an exception for calculating the rolled-back rate for certain counties; providing that certain units of government are recognized as municipalities; providing for an annual distribution of funds to fiscally constrained counties in proportion to the revenue reduction resulting from certain constitutional amendments; limiting the total annual distribution; requiring the Department of Revenue to report to the Legislature the results of implementing ch. 2007-321, Laws of Florida, relating to ad valorem taxation; requiring that the department report those governments that are not in compliance with requirements limiting certain millage rates; providing legislative intent with respect to the information reported to the department; requiring the department to report certain recommendations of the Revenue Estimating Conference and identify needed additional resources; providing that certain provisions of the act apply retroactively; providing effective dates, one of which is contingent.

—as amended October 17 was read the third time by title.

Senator Atwater moved the following amendment which was adopted by two-thirds vote:

**Amendment 1 (102094)(with title amendment)**—Delete everything after the enacting clause and insert:

Section 1. (1) *The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.*

(2) *In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 or sections 11, 13, and 14 of this act become law.*

(3) *Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.*

Section 2. *The Department of Revenue shall report by March 1, 2008, to the President of the Senate and the Speaker of the House of Representatives the results of the implementation of chapter 2007-321, Laws of Florida. The report must include the millage rates adopted by municipalities, counties, and independent special districts compared to prior year millage rates, rolled-back rates, and majority-vote rates as established by s. 200.185, Florida Statutes. The department shall report on those local governments that were not in compliance with the requirements of s. 200.185, Florida Statutes. The department shall provide the emergency rules adopted pursuant to s. 9 of chapter 2007-321, Laws of Florida. The department shall report on issues that arose in the implementation of*

*chapter 2007-321, Laws of Florida, which may need to be addressed. It is the intent of the Legislature that the information reported to the department should be sufficient to allow the performance of the oversight functions outlined in chapters 195 and 200, Florida Statutes, for the local government budget and millage adoption process and the tax roll submittal and approval process. The department shall identify any improvements in the information required to be provided by local governments, property appraisers, and tax collectors. The department shall include in the report recommendations of the Revenue Estimating Conference for information from local governments, property appraisers, and tax collectors which would improve the ability to forecast revenues or estimate impacts of proposed changes to the property tax system. The department shall identify any additional resources necessary to efficiently and effectively administer the oversight functions outlined in chapters 195 and 200, Florida Statutes.*

Section 3. Section 196.002, Florida Statutes, is amended to read:

196.002 Legislative intent.—For the purposes of assessment roll recordkeeping and reporting,:

(1) ~~The increase in the homestead exemption provided in s. 196.031(3)(d) shall be reported separately for those persons entitled to exemption under paragraph (a) or paragraph (b) of s. 196.031(3) and for those persons entitled to exemption under s. 196.031(1) but not under said paragraphs; and~~

(2) the exemptions authorized by each provision of this chapter shall be reported separately for each category of exemption in each such provision, both as to total value exempted and as to the number of exemptions granted.

Section 4. Subsection (2) of section 193.114, Florida Statutes, is amended to read:

193.114 Preparation of assessment rolls.—

(2) The department shall promulgate regulations and forms for the preparation of the real property assessment roll to reflect:

(a) A brief description of the property for purposes of location and, effective January 1, 1996, a market area code established according to department guidelines. However, if a property appraiser uses a neighborhood code, beginning in 1994, the property appraiser shall provide the neighborhood code to the department.

(b) The just value (using the factors set out in s. 193.011) of all property. *The assessed value for school district levies and for nonschool district levies shall be separately listed.*

(c) When property is wholly or partially exempt, a categorization of such exemption. *There shall be a separate listing on the roll for exemptions pertaining to assessed value for school district levies and for nonschool district levies.*

(d) When property is classified so that it is assessed other than under s. 193.011, the value according to its classified use and its value as assessed under s. 193.011.

(e) The owner or fiduciary responsible for payment of taxes on the property, his or her address, and an indication of any fiduciary capacity (such as executor, administrator, trustee, etc.) as appropriate.

(f) The millage levied on the property, *including separately, school district millage and nonschool district millage.*

(g) *A separate listing for taxable value for school district levies and for nonschool district levies. The tax shall be determined by multiplying the millages by the taxable values for school district levies and nonschool district levies value.*

Section 5. Section 193.155, Florida Statutes, is amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(1) Beginning in 1995, or the year following the year the property receives homestead exemption, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or

(b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) If the assessed value of the property as calculated under subsection (1) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(3) Except as provided in this subsection *or subsection (8)*, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change of ~~in~~ ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except as provided in this subsection. There is no change of ownership if:

(a) Subsequent to the change or transfer, the same person is entitled to the homestead exemption as was previously entitled and:

1. The transfer of title is to correct an error;

2. The transfer is between legal and equitable title; or

3. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, if any individual who is additionally named as a grantee applies for a homestead exemption on the property, the application shall be considered a change of ownership;

(b) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage;

(c) The transfer occurs by operation of law under s. 732.4015; or

(d) Upon the death of the owner, the transfer is between the owner and another who is a permanent resident and is legally or naturally dependent upon the owner.

(4)(a) Except as provided in paragraph (b), changes, additions, or improvements to homestead property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of homestead property damaged or destroyed by misfortune or calamity shall not increase the homestead property's assessed value when the square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction. Additionally, the homestead property's assessed value shall not increase if the total square footage of the homestead property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the homestead property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (1). The homestead property's assessed value shall be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the damage or destruction shall be assessed pursuant to subsection (5). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the homestead.

(c) Changes, additions, or improvements that replace all or a portion of real property that was damaged or destroyed by misfortune or calam-

ity shall be assessed upon substantial completion as if such damage or destruction had not occurred and in accordance with paragraph (b) if the owner of such property:

1. Was permanently residing on such property when the damage or destruction occurred;

2. Was not entitled to receive homestead exemption on such property as of January 1 of that year; and

3. Applies for and receives homestead exemption on such property the following year.

(d) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the homestead property by the owner or by an owner association, which improvements directly benefit the homestead property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(5) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(6) Only property that receives a homestead exemption is subject to this section. No portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is subject to this section. When property is assessed under s. 193.461, s. 193.501, or s. 193.505 and contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, for the assessment to be subject to the limitation in this section.

(7) If a person received a homestead exemption limited to that person's proportionate interest in real property, the provisions of this section apply only to that interest.

(8) *Property assessed under this section shall be assessed at less than just value following a change of ownership when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the two immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. The assessed value of the newly established homestead shall be determined as provided in this subsection.*

(a) *If the just value of the new homestead as of January 1 is greater than or equal to the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the immediate prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this section.*

(b) *If the just value of the new homestead as of January 1 is less than the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the immediate prior homestead and multiplied by the assessed value of the immediate prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this paragraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this section.*

(c) *If two or more persons who have each received a homestead exemption as of January 1 of either of the two immediately preceding years and who would otherwise be eligible to have a new homestead property assessed under this subsection establish a single new homestead, the reduction in just value is limited to the higher of the difference between the just value and the assessed value of either of the prior eligible homesteads as*

of January 1 of the year in which either of the eligible prior homesteads was abandoned, but may not exceed \$500,000.

(d) If two or more persons abandon jointly owned and jointly titled property that received a homestead exemption as of January 1 of either of the two immediately preceding years, and one or more such persons establish a new homestead that would otherwise be eligible for assessment under this subsection, each person establishing a new homestead is entitled to a reduction in just value for the new homestead equal to the just value of the prior homestead minus the assessed value of the prior homestead divided by the number of owners of the prior homestead. The total reduction in just value for all new homesteads established under this paragraph may not exceed \$500,000. There shall be no reduction in assessed value of any new homestead unless the prior homestead is reassessed under subsection (3) or this subsection as of January 1 after the abandonment occurs.

(e) In order to have his or her homestead property assessed under this subsection, a person must provide to the property appraiser a copy of his or her notice of proposed property taxes for an eligible prior homestead or other similar documentation at the same time he or she applies for the homestead exemption, and must sign a sworn statement, on a form prescribed by the department, attesting to his or her entitlement to the assessment.

The department shall require by rule that the required documentation be submitted with the homestead exemption application under the timeframes and processes set forth in chapter 196 to the extent practicable, and that the filing of the statement be supported by copies of such notices.

(9)(8) Erroneous assessments of homestead property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(10)(9) If the property appraiser determines that for any year or years within the prior 10 years a person who was not entitled to the homestead property assessment limitation granted under this section was granted the homestead property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, when a person entitled to exemption pursuant to s. 196.031 inadvertently receives the limitation pursuant to this section following a change of ownership, the assessment of such property must be corrected as provided in paragraph (9)(a) (8)(a), and the person need not pay the unpaid taxes, penalties, or interest.

Section 6. Section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(1)(a) Every person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who resides thereon and in good faith makes the same his or her permanent residence, or the permanent residence of another or others legally or naturally dependent upon such person, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000 \$5,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as shall reside thereon, as their

respective interests shall appear. If only one of the owners of an estate held by the entireties or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption of up to the assessed valuation of \$25,000 \$5,000 on the residence and contiguous real property. However, no such exemption of more than \$25,000 \$5,000 is allowed to any one person or on any one dwelling house, except that an exemption up to the assessed valuation of \$25,000 \$5,000 may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entireties or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to \$25,000 on the assessed valuation greater than \$50,000 for all levies other than school district levies.

(2) As used in subsection (1), the term “cooperative corporation” means a corporation, whether for profit or not for profit, organized for the purpose of owning, maintaining, and operating an apartment building or apartment buildings or a mobile home park to be occupied by its stockholders or members; and the term “tenant-stockholder or member” means an individual who is entitled, solely by reason of his or her ownership of stock or membership in a cooperative corporation, as evidenced in the official records of the office of the clerk of the circuit court of the county in which the apartment building is located, to occupy for dwelling purposes an apartment in a building owned by such corporation or to occupy for dwelling purposes a mobile home which is on or a part of a cooperative unit. A corporation leasing land for a term of 98 years or more for the purpose of maintaining and operating a cooperative thereon shall be deemed the owner for purposes of this exemption.

(3)(a) ~~The exemption provided in this section does~~ For every person who is entitled to the exemption provided in subsection (1), who is a permanent resident of this state, and who is 65 years of age or older, the exemption is increased to \$10,000 of assessed valuation for taxes levied by governing bodies of counties, municipalities, and special districts.

(b) ~~For every person who is entitled to the exemption provided in subsection (1), who has been a permanent resident of this state for the 5 consecutive years prior to claiming the exemption under this subsection, and who qualifies for the exemption granted pursuant to s. 196.202 as a totally and permanently disabled person, the exemption is increased to \$9,500 of assessed valuation for taxes levied by governing bodies of counties, municipalities, and special districts.~~

(c) ~~No homestead shall be exempted under both paragraphs (a) and (b). In no event shall the combined exemptions of s. 196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

(d) ~~For every person who is entitled to the exemption provided in subsection (1) and who is a permanent resident of this state, the exemption is increased to a total of \$25,000 of assessed valuation for taxes levied by governing bodies of school districts.~~

(e) ~~For every person who is entitled to the exemption provided in subsection (1) and who is a resident of this state, the exemption is increased to a total of \$25,000 of assessed valuation for levies of taxing authorities other than school districts. However, the increase provided in this paragraph shall not apply with respect to the assessment roll of a county unless and until the roll of that county has been approved by the executive director pursuant to s. 193.1142.~~

(4) ~~The property appraisers of the various counties shall each year compile a list of taxable property and its value removed from the assessment rolls of each school district as a result of the excess of exempt value above that amount allowed for nonschool levies as provided in subsections (1) and (3), as well as a statement of the loss of tax revenue to each school district from levies other than the minimum financial effort required pursuant to s. 1011.60(6), and shall deliver a copy thereof to the Department of Revenue upon certification of the assessment roll to the tax collector.~~

(4)(6) The exemption provided in this section applies only to those parcels classified and assessed as owner-occupied residential property or only to the portion of property so classified and assessed.

(5)(6) A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section. This subsection does not apply to a person who has the legal or equitable title to real estate in Florida and maintains thereon the permanent residence of another legally or naturally dependent upon the owner.

(6)(7) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 3 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead.

Section 7. Paragraph (b) of subsection (2) of section 197.252, Florida Statutes, is amended to read:

197.252 Homestead tax deferral.—

(2)

(b) If the applicant is 65 years of age or older ~~entitled to claim the increased exemption by reason of age and residency as provided in s. 196.031(3)(a)~~, approval of the application shall defer that portion of the ad valorem taxes plus non-ad valorem assessments which exceeds 3 percent of the applicant's household income for the prior calendar year. If any applicant's household income for the prior calendar year is less than \$10,000, or is less than the amount of the household income designated for the additional homestead exemption pursuant to s. 196.075, and the applicant is 65 years of age or older, approval of the application shall defer the ad valorem taxes plus non-ad valorem assessments in their entirety.

Section 8. Section 196.183, Florida Statutes, is created to read:

196.183 Exemption for tangible personal property.—

(1) Each tangible personal property tax return is eligible for an exemption from ad valorem taxation of up to \$25,000 of assessed value. A single return must be filed for each site in the county where the owner of tangible personal property transacts business. Owners of freestanding property placed at multiple sites, other than sites where the owner transacts business, must file a single return, including all such property located in the county. Freestanding property placed at multiple sites includes vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property that is not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county. Railroads, private carriers, and other companies assessed pursuant to s. 193.085 shall be allowed one \$25,000 exemption for each county to which the value of their property is allocated.

(2) The requirement that an annual tangible personal property tax return pursuant to s. 193.052 be filed for taxpayers owning taxable property the value of which, as listed on the return, does not exceed the exemption provided in this section is waived. In order to qualify for this waiver, a taxpayer must file an initial return on which the exemption is taken. If, in subsequent years, the taxpayer owns taxable property the value of which, as listed on the return, exceeds the exemption, the taxpayer is obligated to file a return. The taxpayer may again qualify for the waiver only after filing a return on which the value as listed on the return does not exceed the exemption. A return filed or required to be filed shall be considered an application filed or required to be filed for the exemption under this section.

(3) The exemption provided in this section does not apply in any year a taxpayer fails to file a return that is not waived pursuant to subsection

(2). Any taxpayer who received a waiver pursuant to subsection (2) and who owns taxable property the value of which, as listed on the return, exceeds the exemption in a subsequent year and who fails to file a return with the property appraiser is subject to the penalty contained in s. 193.072(1)(a) calculated without the benefit of the exemption pursuant to this section. Any taxpayer claiming more exemptions than allowed pursuant to subsection (1) is subject to the taxes exempted as a result of wrongfully claiming the additional exemptions plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted.

(4) The exemption provided in this section does not apply to a mobile home that is presumed to be tangible personal property pursuant to s. 193.075(2).

Section 9. (1) Beginning in the 2008-2009 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), Florida Statutes, which occur as a direct result of the implementation of the revision of Article VII of the State Constitution approved in a special election held on January 29, 2008, or in the general election held in November of 2008. The moneys appropriated for this purpose shall be distributed among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation of the revision.

(2) On or before February 1, each fiscally constrained county shall apply to the Executive Office of the Governor to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue to the Executive Office of the Governor.

Section 10. If SJR 2-D or HJR 7001-D is approved by a vote of the electors in January of 2008, section 193.1554, Florida Statutes, is created to read:

193.1554 Assessment of nonhomestead residential property.—

(1) As used in this section, the term "nonhomestead residential property" means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. 196.031.

(2) For all levies other than school district levies, nonhomestead residential property shall be assessed at just value as of January 1, 2008. Property placed on the tax roll after January 1, 2008, shall be assessed at just value as of January 1 of the year in which the property is placed on the tax roll.

(3) Beginning in 2009, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section, a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

- (a) The transfer of title is to correct an error;
- (b) The transfer is between legal and equitable title; or
- (c) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonhomestead residential property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonhomestead residential property damaged or destroyed by misfortune or calamity shall not increase the property's assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction. Additionally, the property's assessed value shall not increase if the total square footage of the property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (3). The property's assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (7). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the nonhomestead residential property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(7) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(8) Erroneous assessments of nonhomestead residential property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(9) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

Section 11. If SJR 2-D or HJR 7001-D is approved by a vote of the electors in the general election held in November of 2008, section 193.1554, Florida Statutes, is created to read:

193.1554 Assessment of nonhomestead residential property.—

(1) As used in this section, the term "nonhomestead residential property" means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. 196.031.

(2) For all levies other than school district levies, nonhomestead residential property shall be assessed at just value as of January 1, 2009. Property placed on the tax roll after January 1, 2009, shall be assessed at just value as of January 1 of the year in which the property is placed on the tax roll.

(3) Beginning in 2010, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section, a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

(a) The transfer of title is to correct an error;

(b) The transfer is between legal and equitable title; or

(c) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonhomestead residential property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonhomestead residential property damaged or destroyed by misfortune or calamity shall not increase the property's assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction. Additionally, the property's assessed value shall not increase if the total square footage of the property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (3). The property's assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (7). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the nonhomestead residential property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(7) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(8) Erroneous assessments of nonhomestead residential property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially com-

pled. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(9) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

Section 12. If SJR 2-D or HJR 7001-D is approved by a vote of the electors in January of 2008, section 193.1555, Florida Statutes, is created to read:

193.1555 Assessment of certain residential and nonresidential real property.—

(1) As used in this section, the term:

(a) “Nonresidential real property” means real property that is not subject to the assessment limitations set forth in s. 4(a)-(c) or s. 4(f), Art. VII of the State Constitution.

(b) “Improvement” means an addition or change to land or buildings which increases their value and is more than a repair or a replacement.

(2) For all levies other than school district levies, nonresidential real property shall be assessed at just value as of January 1, 2008. Property placed on the tax roll after January 1, 2008, shall be assessed at just value as of January 1 of the year in which the property is placed on the tax roll.

(3) Beginning in 2009, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a qualifying improvement or change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section:

(a) A qualifying improvement means any substantially completed improvement that increases the just value of the property by at least 25 percent.

(b) A change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

1. The transfer of title is to correct an error; or
2. The transfer is between legal and equitable title.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonresidential real property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonresidential real property damaged or destroyed by misfortune or calamity shall not increase the property’s assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction

and do not change the property’s character or use. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction and do not change the property’s character or use shall be reassessed as provided under subsection (3). The property’s assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property’s total square footage before the damage or destruction shall be assessed pursuant to subsection (7). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(7) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(8) Erroneous assessments of nonresidential real property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(9) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

Section 13. If SJR 2-D or HJR 7001-D is approved by a vote of the electors in the general election held in November of 2008, section 193.1555, Florida Statutes, is created to read:

193.1555 Assessment of certain residential and nonresidential real property.—

(1) As used in this section, the term:

(a) “Nonresidential real property” means real property that is not subject to the assessment limitations set forth in s. 4(a)-(c) or s. 4(f), Art. VII of the State Constitution.

(b) “Improvement” means an addition or change to land or buildings which increases their value and is more than a repair or a replacement.

(2) For all levies other than school district levies, nonresidential real property shall be assessed at just value as of January 1, 2009. Property placed on the tax roll after January 1, 2009, shall be assessed at just value as of January 1 of the year in which the property is placed on the tax roll.

(3) Beginning in 2010, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a qualifying improvement or a change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section:

(a) A qualifying improvement means any substantially completed improvement that increases the just value of the property by at least 25 percent.

(b) A change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

1. The transfer of title is to correct an error; or
2. The transfer is between legal and equitable title.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonresidential real property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonresidential real property damaged or destroyed by misfortune or calamity shall not increase the property's assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction and do not change the property's character or use. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction and do not change the property's character or use shall be reassessed as provided under subsection (3). The property's assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (7). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(7) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(8) Erroneous assessments of nonresidential real property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(9) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

Section 14. Section 193.1556, Florida Statutes, is created to read:

193.1556 Annual application required for assessment.—

(1) Every person or entity who, on January 1, has the legal title to real property that is entitled to assessment under s. 193.1554 or s. 193.1555 shall, on or before March 1 of each year, file an application for assessment under s. 193.1554 or s. 193.1555 with the county property appraiser, listing and describing the property for which such assessment is claimed, and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year constitutes a waiver of the assessment under s. 193.1554 or s. 193.1555 for that year, except as provided in subsection (4) or subsection (5).

(2) The owner of property that was assessed under s. 193.1554 or s. 193.1555 in the prior year, or a property owner who filed an original application that was denied in the prior year solely for not being timely filed, may reapply on a short form as provided by the department. The short form shall require the applicant to affirm that the ownership and use of the property have not changed since the initial application and that no changes, addition, or improvements have been made to the property.

(3) Once an original application for assessment under s. 193.1554 or s. 193.1555 has been granted, in each succeeding year on or before February 1, the property appraiser shall mail a renewal application to the applicant, and the property appraiser shall accept from each such applicant a renewal application on a form to be prescribed by the Department of Revenue. Such renewal application shall be accepted as evidence of eligibility for assessment under s. 193.1554 or s. 193.1555 by the property appraiser unless he or she denies the application. Upon denial, the property appraiser shall serve, on or before July 1 of each year, a notice setting forth the grounds for denial on the applicant by first-class mail. Any applicant objecting to such denial may file a petition as provided for in s. 194.011(3).

(4) The value adjustment board shall grant assessment under s. 193.1544 or s. 193.1555 for an otherwise eligible applicant if the applicant can clearly document that failure to apply by March 1 was the result of postal error.

(5) Any applicant whose property qualifies for assessment under s. 193.1554 or s. 193.1555 and who fails to file an application by March 1, may file an application for such assessment and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that assessment under s. 193.1554 or s. 193.1555 be granted. Such petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding the provisions of s. 194.013, such person must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the applicant's property qualifies for assessment under s. 193.1554 or s. 193.1555 and the applicant demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting such assessment, the property appraiser or the value adjustment board may grant such assessment.

(6) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for assessment of property within the county under s. 193.1554 or s. 193.1555 after an initial application is made and such assessment is granted. Notwithstanding such waiver, refiling of an application or statement shall be required when any property assessed under s. 193.1554 or s. 193.1555 is sold or otherwise disposed of; when the ownership changes in any manner; or when any change, addition, or improvement is made to the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent claims that may occur due to the waiver of the annual application requirement.

(7) It is the duty of the owner of any property assessed under s. 193.1554 or s. 193.1555 who is not required to file an annual application or statement to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner's property was not entitled to assessment under s. 193.1554 or s. 193.1555, the owner of the property is subject to the taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty

of 50 percent of the taxes avoided. It is the duty of the property appraiser making such determination to record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person or entity that illegally or improperly was assessed under s. 193.1554 or s. 193.1555. If such person or entity no longer owns property in that county, but owns property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it becomes a lien against such property in such county or counties.

Section 15. This act shall take effect upon becoming a law, except that sections 3 through 14 of this act shall take effect only upon the effective date of a revision of the State Constitution contained in Senate Joint Resolution 2-D or House Joint Resolution 7001-D; sections 3 through 9 of this act shall apply retroactively to the 2008 tax roll and sections 10, 12, and 14 shall apply to the 2009 tax roll if the revision of the State Constitution contained in Senate Joint Resolution 2-D or House Joint Resolution 7001-D is approved in a special election held on January 29, 2008; or sections 3 through 9 shall apply to the 2009 tax roll and sections 11, 13, and 14 shall apply to the 2010 tax roll if the revision of the State Constitution contained in Senate Joint Resolution 2-D or House Joint Resolution 7001-D is approved in the general election held in November of 2008.

And the title is amended as follows:

Delete everything before the enacting clause and insert: A bill to be entitled An act relating to ad valorem taxation; authorizing the Department of Revenue to adopt emergency rules; providing for application and renewal thereof; requiring the Department of Revenue to report to the Legislature the results of implementing ch. 2007-321, Laws of Florida, relating to ad valorem taxation; requiring that the department report those governments that are not in compliance with requirements limiting certain millage rates; providing legislative intent with respect to the information reported to the department; requiring the department to report certain recommendations of the Revenue Estimating Conference and identify needed additional resources; amending s. 196.002, F.S.; revising certain reporting requirements for the property appraiser in order to conform to changes made by the act; amending s. 193.114, F.S.; providing additional requirements for assessment rolls; amending s. 193.155, F.S.; providing for the assessment of homestead property following a change of ownership based on the difference between just value and assessed value of the immediate prior homestead; providing for determining the just value of the new homestead; providing for assessing a homestead established by two or more persons who held prior homestead property; providing requirements for applying for such an assessment; requiring that the Department of Revenue provide by rule for documenting entitlement to the assessment; amending s. 196.031, F.S.; increasing the amount of the exemption provided for homestead property; providing for an additional exemption for levies other than school district levies; deleting obsolete provisions; deleting a requirement that property appraisers compile information concerning the loss of certain tax revenues and submit a copy to the Department of Revenue; amending s. 197.252, F.S., relating to the homestead tax deferral; conforming provisions to changes made by the act; creating s. 196.183, F.S.; exempting each tangible personal property tax return from a specified amount of assessed value; limiting a single business operation within a county to one exemption; providing a procedure for waiving the requirement to file an annual tangible personal property tax return if the taxpayer is entitled to the exemption; providing penalties for failure to file a return as required or to claim more exemptions than allowed; providing that the exemption does not apply to certain mobile homes; providing for an annual distribution of funds to fiscally constrained counties in proportion to the reduction in total ad valorem tax revenue resulting from a constitutional revision; providing requirements for fiscally constrained counties in applying to participate in the distribution; creating s. 193.1554, F.S.; limiting the annual increase in the assessed value of nonhomestead residential property, including vacant property zoned and platted for residential use, for all levies other than school district levies; providing a definition; providing for the assessment of property at just value following certain changes of ownership or control; specifying certain actions that do not constitute a change of ownership; providing for the assessment of changes, additions, or improvements to

nonhomestead residential property; limiting the amount of increase in the property's assessed value following a change, addition, or improvement to replace nonhomestead residential property damaged or destroyed by misfortune or calamity; providing a procedure for correcting erroneous assessments; providing for the property appraiser to record a tax lien if it is determined that a person or entity was not entitled to the property assessment limitation granted to nonhomestead residential property; creating s. 193.1555, F.S.; limiting the annual increase in the assessed value of nonresidential real property for all levies other than school district levies; providing a definition; providing for the assessment of nonresidential real property at just value following a qualifying improvement or change of ownership or control; specifying actions that constitute an improvement or change of ownership or control; providing for the assessment of changes, additions, or improvements to nonresidential real property; limiting the amount of increase in the property's assessed value following a change, addition, or improvement to replace nonresidential real property damaged or destroyed by misfortune or calamity; providing a procedure for correcting erroneous assessments; providing for the property appraiser to record a tax lien if it is determined that a person or entity was not entitled to the property assessment limitation granted to nonresidential real property; creating s. 193.1556, F.S.; providing procedures for a person or entity to apply for the assessment of property as provided in s. 193.1554 or s. 193.1555, F.S.; requiring the Department of Revenue to prescribe forms; providing a procedure for reapplication; requiring the property appraiser to annually mail a renewal application to the applicant; providing a procedure for filing a petition with the value adjustment requesting assessment of property under s. 193.1554 or s. 193.1555, F.S.; providing for waiver of the requirement for annual application upon approval by a majority of the governing body of the county; providing a penalty if a property owner fails to notify the property appraiser of certain changes in status or condition; providing for a tax lien against property owned by such person; providing that certain provisions of the act apply retroactively; providing effective dates, one of which is contingent.

On motion by Senator Atwater, **SB 4-D** as amended was passed by the required constitutional two-thirds vote of the membership, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—39

Mr. President	Diaz de la Portilla	Lynn
Alexander	Dockery	Oelrich
Aronberg	Fasano	Peaden
Atwater	Gaetz	Posey
Baker	Garcia	Rich
Bennett	Geller	Ring
Bullard	Haridopolos	Saunders
Carlton	Hill	Siplin
Constantine	Jones	Storms
Crist	Joyner	Villalobos
Dawson	Justice	Webster
Dean	King	Wilson
Deutch	Lawson	Wise

Nays—None

**SB 6-D**—A bill to be entitled An act relating to a special election; providing for a special election to be held January 29, 2008, pursuant to Section 5 of Article XI of the State Constitution, for the approval or rejection by the electors of this state of amendments to the State Constitution, proposed by joint resolution, relating to an exemption from ad valorem taxation for tangible personal property, the transfer of the accrued benefit from the limitation on assessed value of homestead property, the assessment of rent-restricted affordable housing and commercial and public-access waterfront property, an increase in the homestead exemption, an additional homestead exemption for first-time homestead property owners, a complete homestead exemption for low-income seniors, a limitation on the authority of a county, municipality, or special district to increase ad valorem taxes, a requirement for each county to have an elected property appraiser, and an effective date if such amendments are adopted; providing for publication of notice and for procedures; providing an appropriation; providing a contingent effective date.

—as amended October 17 was read the third time by title.

Senator Constantine moved the following amendment which was adopted by two-thirds vote:

**Amendment 1 (281532)**—In title, on page 1, lines 12-23, delete those lines and insert: of homestead property, a limitation on annual assessment increases for specified real property, an increase in the homestead exemption, and an effective date if such

On motion by Senator Constantine, further consideration of **SB 6-D** as amended was deferred.

## RECESS

The President declared the Senate in recess at 10:28 a.m. to reconvene at 10:45 a.m.

## CALL TO ORDER

The Senate was called to order by the President at 10:45 a.m. A quorum present.

By direction of the President, the rules were waived and the Senate reverted to—

## MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Senate resumed consideration of—

**CS for SJR 2-D**—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide an additional homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser or person responsible for the duties of a property appraiser in certain counties in which the office of property appraiser has been abolished, and to provide an effective date if such amendments are adopted.

—which was previously considered in returning Messages this day with pending **Senate Amendment 1 (392230) to House Amendment 1 (540255)** by Senator Haridopolos.

Senators Deutch and Aronberg offered the following amendments to **Senate Amendment 1** which were moved by Senator Deutch and failed:

**Senate Amendment 1A (035892) to Senate Amendment 1 (392230) to House Amendment 1 (540255)**—On page 7, line 12; and on page 8, line 2, after “school district levies” insert: *and levies for dependent or independent special districts or municipal service taxing units in existence as of October 1, 2007, the primary function of which is emergency medical or fire rescue services*

**Senate Amendment 1B (104660) to Senate Amendment 1 (392230) to House Amendment 1 (540255)**—On page 7, delete line 12 and insert:

*(f) For all levies other than school district levies and levies for dependent or independent special districts or municipal service taxing units the primary function of which is emergency medical or fire rescue services,*

**Senate Amendment 1C (615864) to Senate Amendment 1 (392230) to House Amendment 1 (540255)**—On page 8, delete line 2 and insert:

*(g) For all levies other than school district levies and levies for dependent or independent special districts or municipal service taxing units the primary function of which is emergency medical or fire rescue services,*

Senators Deutch, Geller, Ring, Justice, Rich, Bullard, Aronberg, Lawson, Joyner, Dawson, Siplin and Wilson offered the following amendment which was moved by Senator Deutch and failed:

**Senate Amendment 1D (242794) (with title amendment) to Senate Amendment 1 (392230) to House Amendment 1 (540255)**—On page 12, between lines 1 and 2, insert:

*(f) The legislature shall annually appropriate funding to reimburse and hold school districts harmless for any loss of revenue caused by reductions as required by CS for SJR 2-D or HJR \_\_.*

And the title is amended as follows:

On page 15, line 20, after the comma (,) insert: to require that the Legislature annually appropriate funds to school districts,

Senator Haridopolos moved the following amendment to **Senate Amendment 1** which was adopted:

**Senate Amendment 1E (170122) to Senate Amendment 1 (392230) to House Amendment 1 (540255)**—On page 13, line 10 through page 14, line 12, delete those lines and insert: exemption except for school district taxes and (2) allows homestead property owners to transfer up to \$500,000 of their Save-Our-Homes benefits to their next homestead. With respect to nonhomestead property, this revision (3) provides a \$25,000 exemption for tangible personal property and (4) limits assessment increases for specified nonhomestead real property except for school district taxes.

In more detail, this revision:

(1) Increases the homestead exemption by exempting the assessed value between \$50,000 and \$75,000. This exemption does not apply to school district taxes.

(2) Provides for the transfer of accumulated Save-Our-Homes benefits. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 1 year and not more than 2 years after relinquishing their previous homestead; except, if this revision is approved by the electors in January of 2008 and if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the previous one, the accumulated benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced. The transferred benefit may not exceed \$500,000. This provision applies to all taxes.

(3) Authorizes an exemption from property taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all taxes.

(4) Limits the assessment increases for specified nonhomestead real property to 10 percent each year. Property will be assessed at just value following an improvement, as defined by general law, and may be assessed at just value following a change of ownership or control if provided by general law. This limitation does not apply to school district taxes. This limitation is repealed

**Senate Amendment 1 (392230) to House Amendment 1 (540255)** as amended was adopted.

On motion by Senator Haridopolos, the Senate concurred in **House Amendment 1**, as amended and requested the House to concur in the Senate amendment to the House amendment.

On motion by Senator Haridopolos, **CS for SJR 2-D** as amended was shown in full as follows:

### CS for SJR 2-D—

#### Senate Joint Resolution

A joint resolution proposing amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to increase the homestead exemption, and to provide an effective date if such amendments are adopted.

*Be It Resolved by the Legislature of the State of Florida:*

That the following amendments to Sections 3, 4, and 6 of Article VII and the creation of Section 27 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

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 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. 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) *By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.*

SECTION 4. Taxation; assessments.—By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified

percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(c) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided herein.

(1) Assessments subject to this provision shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, *unless the provisions of paragraph (8) apply*. Thereafter, the homestead shall be assessed as provided herein.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, *unless the provisions of paragraph (8) apply*. That assessment shall only change as provided herein.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided herein.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. *A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:*

1. *If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided herein.*

2. *If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided herein.*

b. *By general law and subject to conditions specified therein, the Legislature shall provide for application of this paragraph to property owned by more than one person.*

(d) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(e) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(f) *For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (c) shall change only as provided in this subsection.*

(1) *Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.*

(2) *No assessment shall exceed just value.*

(3) *After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.*

(4) *Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.*

(g) *For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (c) and (f) shall change only as provided in this subsection.*

(1) *Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.*

(2) *No assessment shall exceed just value.*

(3) *The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.*

(4) *The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.*

(5) *Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.*

#### SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another

legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of ~~twenty-five~~ five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. *The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.*

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) ~~By general law and subject to conditions specified therein, the exemption shall be increased to a total of twenty-five thousand dollars of the assessed value of the real estate for each school district levy. By general law and subject to conditions specified therein, the exemption for all other levies may be increased up to an amount not exceeding ten thousand dollars of the assessed value of the real estate if the owner has attained age sixty-five or is totally and permanently disabled and if the owner is not entitled to the exemption provided in subsection (d).~~

~~(d) By general law and subject to conditions specified therein, the exemption shall be increased to a total of the following amounts of assessed value of real estate for each levy other than those of school districts: fifteen thousand dollars with respect to 1980 assessments; twenty thousand dollars with respect to 1981 assessments; twenty-five thousand dollars with respect to assessments for 1982 and each year thereafter. However, such increase shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This subsection shall stand repealed on the effective date of any amendment to section 4 which provides for the assessment of homestead property at a specified percentage of its just value.~~

(c)(e) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d)(f) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant an additional homestead tax exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e)(g) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably

identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

ARTICLE XII  
SCHEDULE

*SECTION 27. Property tax exemptions and limitations on property tax assessments.—The amendments to Sections 3, 4, and 6 of Article VII, providing a \$25,000 exemption for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election. The amendments to Section 4 of Article VII creating subsections (f) and (g) of that section, creating a limitation on annual assessment increases for specified real property, shall take effect upon approval of the electors and shall first limit assessments beginning January 1, 2009, if approved at a special election held on January 29, 2008, or shall first limit assessments beginning January 1, 2010, if approved at the general election held in November of 2008. Subsections (f) and (g) of Section 4 of Article VII are repealed effective January 1, 2019; however, the legislature shall by joint resolution propose an amendment abrogating the repeal of subsections (f) and (g), which shall be submitted to the electors of this state for approval or rejection at the general election of 2018 and, if approved, shall take effect January 1, 2019.*

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL REVISION  
ARTICLE VII, SECTIONS 3, 4, AND 6  
ARTICLE XII, SECTION 27

**PROPERTY TAX EXEMPTIONS; LIMITATIONS ON PROPERTY TAX ASSESSMENTS.**—This revision proposes changes to the State Constitution relating to property taxation. With respect to homestead property, this revision: (1) increases the homestead exemption except for school district taxes and (2) allows homestead property owners to transfer up to \$500,000 of their Save-Our-Homes benefits to their next homestead. With respect to nonhomestead property, this revision (3) provides a \$25,000 exemption for tangible personal property and (4) limits assessment increases for specified nonhomestead real property except for school district taxes.

In more detail, this revision:

(1) Increases the homestead exemption by exempting the assessed value between \$50,000 and \$75,000. This exemption does not apply to school district taxes.

(2) Provides for the transfer of accumulated Save-Our-Homes benefits. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 1 year and not more than 2 years after relinquishing their previous homestead; except, if this revision is approved by the electors in January of 2008 and if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the previous one, the accumulated benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced. The transferred benefit may not exceed \$500,000. This provision applies to all taxes.

(3) Authorizes an exemption from property taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all taxes.

(4) Limits the assessment increases for specified nonhomestead real property to 10 percent each year. Property will be assessed at just value following an improvement, as defined by general law, and may be assessed at just value following a change of ownership or control if provided by general law. This limitation does not apply to school district

taxes. This limitation is repealed effective January 1, 2019, unless renewed by a vote of the electors in the general election held in 2018.

Further, this revision:

a. Repeals obsolete language on the homestead exemption when it was less than \$25,000 and did not apply uniformly to property taxes levied by all local governments.

b. Provides for homestead exemptions to be repealed if a future constitutional amendment provides for assessment of homesteads "at less than just value" rather than as currently provided "at a specified percentage" of just value.

c. Schedules the changes to take effect upon approval by the electors and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or to take effect January 1, 2009, if approved in the general election held in November of 2008. The limitation on annual assessment increases for specified real property shall first apply to the 2009 tax roll if this revision is approved in a special election held on January 29, 2008, or shall first apply to the 2010 tax roll if this revision is approved in the general election held in November of 2008.

**CS for SJR 2-D** passed as amended by the required constitutional three-fifths vote of the membership, and the action of the Senate was certified to the House. The vote on passage was:

Yeas—35

Mr. President	Deutch	Lynn
Alexander	Diaz de la Portilla	Oelrich
Aronberg	Dockery	Peadar
Atwater	Fasano	Posey
Baker	Gaetz	Rich
Bennett	Geller	Ring
Bullard	Haridopolos	Saunders
Carlton	Jones	Storms
Constantine	Joyner	Webster
Crist	Justice	Wilson
Dawson	King	Wise
Dean	Lawson	

Nays—4

Garcia	Siplin	Villalobos
Hill		

**BILLS ON THIRD READING, continued**

The Senate resumed consideration of—

**SB 6-D**—A bill to be entitled An act relating to a special election; providing for a special election to be held January 29, 2008, pursuant to Section 5 of Article XI of the State Constitution, for the approval or rejection by the electors of this state of amendments to the State Constitution, proposed by joint resolution, relating to an exemption from ad valorem taxation for tangible personal property, the transfer of the accrued benefit from the limitation on assessed value of homestead property, the assessment of rent-restricted affordable housing and commercial and public-access waterfront property, an increase in the homestead exemption, an additional homestead exemption for first-time homestead property owners, a complete homestead exemption for low-income seniors, a limitation on the authority of a county, municipality, or special district to increase ad valorem taxes, a requirement for each county to have an elected property appraiser, and an effective date if such amendments are adopted; providing for publication of notice and for procedures; providing an appropriation; providing a contingent effective date.

—which was previously considered and amended this day.

On motion by Senator Constantine, **SB 6-D** as amended was passed by the required constitutional three-fourths vote of the membership, ordered engrossed and then certified to the House. The vote on passage was:

Yeas—37

Mr. President	Aronberg	Baker
Alexander	Atwater	Bennett

Bullard	Garcia	Posey
Carlton	Geller	Rich
Constantine	Haridopolos	Ring
Crist	Jones	Saunders
Dawson	Joyner	Storms
Dean	Justice	Villalobos
Deutch	King	Webster
Diaz de la Portilla	Lawson	Wilson
Dockery	Lynn	Wise
Fasano	Oelrich	
Gaetz	Peaden	
Nays—2		
Hill	Siplin	

**MESSAGES FROM THE HOUSE OF REPRESENTATIVES**

**RETURNING MESSAGES—FINAL ACTION**

The Honorable Ken Pruitt, President

I am directed to inform the Senate that the House of Representatives has passed SB 4-D by the required constitutional two-thirds vote of the membership of the House; and passed SB 6-D by the required constitutional three-fourths vote of the membership of the House.

*William S. Pittman III, Chief Clerk*

The bills contained in the foregoing messages were ordered enrolled.

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The Honorable Ken Pruitt, President

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendment(s) and passed CS for SJR 2-D as

amended by the required constitutional three-fifths vote of the membership of the House.

*William S. Pittman III, Chief Clerk*

The bill contained in the foregoing message was ordered engrossed and then enrolled.

**ENROLLING REPORTS**

CS for SJR 2-D has been enrolled, signed by the required Constitutional Officers and filed with the Secretary of State on October 29, 2007.

*Faye W. Blanton, Secretary*

**CORRECTION AND APPROVAL OF JOURNAL**

The Journal of October 17 was corrected and approved.

**CO-INTRODUCERS**

Senators Crist—CS for SJR 2-D, SB 4-D; Margolis—CS for SJR 2-D, SB 4-D

**VOTES RECORDED**

Senator Margolis was recorded as voting “Yea” on the following bills which were considered this day: **CS for SJR 2-D, SB 4-D and SB 6-D.**

**RECESS**

On motion by Senator King, the Senate recessed at 12:22 p.m. for the purpose of holding committee meetings and conducting other Senate business to reconvene upon call of the President.

**ADJOURNMENT**

The Senate did not reconvene so the Special Session was adjourned sine die at 11:59 p.m., October 29.