

**Ballot language for new property tax amendment**

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*Jan - your 1st blush.  
It looks to me  
mobile homes & :)*

TALLAHASSEE Lawmakers who stressed the importance of a proposal simple enough that voters would both like it and understand it have summarized their plan in a ballot summary of 533 words.

The quality of the summary matters, as lawmakers learned when a Leon circuit judge tossed an earlier proposal off the ballot for a 'misleading and confusing' summary. Here is the ballot 'summary' that will appear on the Jan. 29 ballot:

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

*included.  
per 10-30-07.*

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.

*P.S.*

*Doesn't say "business"*

(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.

*assuming does include school millage*

(2) Provides for the transfer of accumulated Save-Our-Homes benefits.

*as before on HI 25,000 -  
otherwise a wash on TX case.*

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.

*Love it. :)*

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

*Yes -*

(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.

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.

*???. Fire districts ???*

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.