

PROPOSED CONSTITUTIONAL  
AMENDMENTS TO BE VOTED ON  
OCTOBER 7, 1980

1 of 2

NOTICE OF ELECTION

WHEREAS, The Legislature under the Constitution of the State of Florida, passed Joint Resolutions proposing amendments to the Constitution of the State of Florida, and they did determine and direct that the said Joint Resolutions be submitted to the electors of the State of Florida, at the Special Election to be held on October 7, 1980.

NOW, THEREFORE, I, GEORGE FIRESTONE, Secretary of State of the State of Florida, do hereby give notice that a Special Election will be held in each County in Florida, on October 7, 1980, for the ratification or rejection of the Joint Resolutions proposing amendments to the Constitution of the State of Florida; viz:

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NO. 1.

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 person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) 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.

ARTICLE XII  
SCHEDULE

SECTION 18. Renewable energy source property.—The amendment to Section 3 of Article VII, relating to an exemption for a renewable energy source device and real property on which such device is installed, if adopted at the special election in October 1980, shall take effect January 1, 1981.

BE IT FURTHER RESOLVED that in accordance with the requirements of section 101.161, Florida Statutes, the substance of the amendments proposed herein shall appear on the ballot as follows:

Proposing an amendment to Section 3 of Article VII and the creation of Section 18 of Article XII of the State Constitution to authorize, for purposes of ad valorem taxation, an exemption for a renewable energy source device and real property on which a renewable energy source device is installed.

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NO. 2

ARTICLE VII  
FINANCE AND TAXATION

SECTION 16. Bonds for housing and related facilities.—

(a) When authorized by law, revenue bonds may be issued without an election to finance or refinance housing and related facilities in Florida, herein referred to as "facilities."

(b) The bonds shall be secured by a pledge of and shall be payable primarily from all or any part of revenues to be derived from the financing, operation or sale of such facilities, mortgage or loan payments, and any other revenues or assets that may be legally available for such purposes derived from sources other than ad valorem taxation, including revenues from other facilities, or any combination thereof, herein collectively referred to as "pledge revenues," provided that in no event shall the full faith and credit of the state be pledged to secure such revenue bonds.

(c) No bonds shall be issued unless a state fiscal agency, created by law, has made a determination that in no state fiscal year will the debt service requirements of the bonds proposed to be issued and all other bonds secured by the same pledged revenues exceed the pledged revenues available for payment of such debt service requirements, as defined by law.

ARTICLE XII  
SCHEDULE

SECTION 18. Bonds for housing and related facilities.—Section 16 of Article VII, providing for bonds for housing and related facilities, shall take effect upon approval by the electors.

BE IT FURTHER RESOLVED that in accordance with the requirements of section 101.161, Florida Statutes, the substance of the amendment proposed herein shall appear on the ballot as follows:

Proposing the creation of Section 16 of Article VII and Section 18 of Article XII of the State Constitution to authorize the issuance of revenue bonds to finance or refinance housing and related facilities in Florida, secured primarily by pledged revenues at least equal to the annual bond payments.

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NO. 3

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 predominately 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 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 purposes 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.

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

CONSTITUTIONAL AMENDMENT  
ARTICLE VII, SECTION 3

Proposing an amendment to the State Constitution, effective upon approval, to allow counties and municipalities, after a referendum providing therefor, to grant ad valorem tax exemptions to new businesses and expansions of existing businesses, for certain improvements to real property and for certain tangible personal property, subject to definitions and limitations as provided by general law.

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NO. 4

ARTICLE VII  
FINANCE AND TAXATION

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 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.

(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 his 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.

(e)(d) 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 school district levies. Such ad valorem tax relief shall be in the form and amount established by general law.

SECTION 8. Aid to local governments.—State funds may be appropriated to the several counties, school districts, municipalities or special districts upon such conditions as may be provided by general law. These conditions may include the use of relative ad valorem assessment levels determined by a state agency designated by general law.

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

CONSTITUTIONAL AMENDMENT  
ARTICLE VII, SECTION 6 AND 8

Proposing an amendment to the State Constitution to provide, with respect to ad valorem taxes levied by cities, counties and special districts, a homestead exemption increase to \$15,000 in 1980, \$20,000 in 1981, and \$25,000 in 1982 and thereafter. The increase is contingent upon assessment rolls being in compliance with constitutional assessment requirements and upon the continuation of those requirements. Authorizes the Legislature to provide ad valorem tax relief to renters on all ad valorem tax levies. Allows relative ad valorem assessment levels to be used in the appropriation of state funds to local governments. The amendment takes effect upon approval and applies to the assessment rolls and taxes levied thereon for the year 1980 and for each year thereafter.

NO. 5

ARTICLE VII  
FINANCE AND 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 or land used exclusively for non-commercial 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.

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

CONSTITUTIONAL AMENDMENT  
ARTICLE VII, SECTION 4

Proposing an amendment to Section 4 of Article VII of the State Constitution, effective January 1, 1981, to allow business inventories and livestock to be classified for tax purposes or exempted from taxation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Florida at Tallahassee, the Capital, this the 27th day of July, A.D., 1980.

(SEAL)

GEORGE FIRESTONE  
SECRETARY OF STATE

CODING: Words in struck through type are deletions from existing law; Words in underscored type are additions.