

NEFRC

**January Monthly
LEGISLATIVE POLICY
COMMITTEE
Meeting**

**January 3, 2008
Following the
Board Meeting**


**Northeast Florida Regional Council
6850 Belfort Oaks Place
Jacksonville, FL 32216**



Bringing Communities Together

Baker • Clay • Duval • Flagler • Nassau • Putnam • St. Johns

MEMORANDUM

Date: January 3, 2008
To: NEFRC Legislative Policy Committee
From: Mario Taylor, Deputy CEO & Chief Operations Officer 
Re: February 7, 2008, Committee Meeting

=====
The next meeting of the **Legislative Policy Committee** will be held on **Thursday, February 7, 2008**, immediately following the Board Meeting, at the **Northeast Florida Regional Council, 6850 Belfort Oaks Place, Jacksonville, Florida, 32216.**

Northeast Florida Regional Council

LEGISLATIVE POLICY COMMITTEE

A G E N D A

Northeast Florida Regional Council
6850 Belfort Oaks Place
Jacksonville, FL 32216

Thursday, January 3, 2008
immediately following the Board Meeting

(ADDED OR MODIFIED ITEMS IN BOLD)
(*Denotes Action Required)

1. Call to Order, Roll Call, Introductions –Chair Rutledge
- *2. Approval of December 6, 2007, Meeting’s Minutes – Chair Rutledge.....1
3. New Business
 - *A. Legislative Priorities – Mario Taylor.....2**
 - B. FRCA Legislative Priorities – Brian Teeple3**
 - C. FAC Growth Management Legislative Priorities – Mario Taylor4
 - D. General Legislative Update – Mario Taylor5
4. Old Business
5. Next Meeting Date and Location: **Thursday, February 7, 2008
Northeast Florida Regional Council
6850 Belfort Oaks Place
Jacksonville, Florida 32216**
6. Adjournment

***Denotes Action Item**

Tab 1



NORTHEAST FLORIDA REGIONAL COUNCIL
FRCA/Legislative Policy Committee
December 6, 2007

MINUTES

A meeting of the NEFRC Legislative Policy Committee was held on Thursday, **December 6, 2007**, at 1:30 p.m., at the Northeast Florida Regional Council, 6850 Belfort Oaks Place, Jacksonville, Florida, 32216. **President Rutledge** called the meeting to order with the following members present representing a quorum:

Nancy Harris (proxy for Chip Laibl) Karen Stern
Cyndi Stevenson Harold Rutledge

Excused: Mike Griffis, Richard Clark, Milissa Holland, Michael Boyle

Others: Commissioner Doug Conkey

Staff: Brian Teeple, Mario Taylor, Mike Hadden and Angela Giles

*Approval of Minutes

Commissioner Stevenson moved approval of the minutes of the October 4, 2007, meeting; seconded by Mrs. Stern; motion unanimously carried.

New Business

Transportation Disadvantaged (TD)/Medicaid Reform

Mr. Teeple stated that the local communities have asked staff to bring this item to the Committee's attention due to the loss of Medicaid funding, and what the consequences of the loss of funding means to the coordinated transportation system. Mr. Taylor pointed out that several items of interest and articles were included in the binders for Member's review. **Commissioner Harris** stated that the problem is really serious, and would like for the Committee to do everything possible to bring this item to the attention of the Legislature. Discussion followed. Mr. Teeple stated that Staff will bring to the Members a consensus of what is being done by local governments in regards to TD/Medicaid Reform. Discussion followed.

*2008 NEFRC Legislative Priorities

Mr. Taylor reviewed with the Committee the revised Legislative Priorities draft. Mr. Taylor stated that Medicaid Reform and Transportation funding were consistently listed throughout the member Counties as legislative priorities. Baker County's priorities are: Small County Road Programs, SHIP funding, County Medicaid Responsibilities and Ad Valorem Taxes (Local Revenue). Clay County's priorities are: County Medicaid Responsibilities, Transportation – Outer Beltway, Transportation Funding and SHIP funding. Duval County's priorities are: Protect Local Revenue, Transit Oriented Development and River Restoration and Water Access. Flagler County presented 11 priorities. Flagler County's member representatives were unable to attend this meeting, but will be meeting with their legislative delegation, and will return with a shorter list of priorities. Nassau County's priorities are: Transportation Funding and State Aid Program for Library Services. Putnam County presented eight priorities. **Commissioner Harris** stated that the top three Putnam County priorities would be: Medicaid Non-Emergency Transportation, Small County Road Programs and the East Putnam County Regional Water & Wastewater System. St. Johns County presented several priorities. **Commissioner Stevenson** stated that the top three St. Johns County priorities are: Transportation, Water

Conservation and Water Quality, and Recreation and Open Space. Discussion followed. The consensus of the Committee is that the top Regional Legislative Priorities should be: 1) Water Supply and more aggressive conservation; 2) Medicaid Reform – protect Transportation Disadvantaged and the TD Coordinated System; 3) Protect Local Revenue/Funding; and 4) Transportation Funding.

Staff will provide a completed draft at the January 2008 meeting.

DCA – GMAC Legislative Priorities

Mr. Teeple directed the Members' attention to the Department of Community Affairs Growth Management Advisory Committee Legislative Priorities. This information is provided for the Member's information. Discussion followed.

Articles of Interest

Mr. Taylor reviewed handouts regarding the State Board of Administration (SBA) and the Local Government Investment Pool. Discussion followed.

Next Meeting Date and Location

The next meeting is scheduled for **Thursday, January 3, 2008**, immediately following the Board Meeting, at the Northeast Florida Regional Council, 6850 Belfort Oaks Place, Jacksonville, FL 32216.

Adjournment

There being no further business to discuss, the meeting was adjourned at 2:48 pm

Tab 2

**The 2008
NEFRC
Legislative
Priorities**

**Will be Included in
your Binder at the
January 3, 2008
Meeting**

Tab 3

**The 2008
FRCA
Legislative
Priorities**

**Will be Included in
your Binder at the
January 3, 2008
Meeting**

Tab 4



Growth, Environmental Planning & Agriculture Committee Final Policy Statements

GROWTH MANAGEMENT SECTION

Eric Poole, Assistant Legislative Director
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GENERAL PLANNING ISSUES

Growth Management: **OPPOSE** legislation that erodes county authority to regulate development pursuant to the Growth Management Act of 1985.

State Growth Management Vision: To adequately prepare for the future growth and sustainability of our state, **SUPPORT** legislation requiring the State of Florida to develop a 20-year vision for the future of Florida, with implementing policies and strategies, that ensures our infrastructure needs can be met, our natural resources protected, and quality of life enhanced.

County Land Use Power: **SUPPORT** maintaining the power of a county charter provision to control land use and regulatory issues on a county-wide basis. **OPPOSE** efforts to diminish the authority of county charter provisions, county ordinances and other county regulations to control land use and growth management regulatory issues on a county-wide basis. **OPPOSE** revisions that lessen county oversight and participation in the annexation process, including weakening the power of charter provisions to control voluntary annexation methods.

Concurrency: Recognizing that growth and development place significant demands on county infrastructure facilities, **SUPPORT** the following:

- The state's infrastructure concurrency requirements on local governments as an essential tool for managing growth;
- A county's right to implement concurrency provisions that are more restrictive than state law;
- Appropriate changes to Ch. 163 allowing counties, as a local option, to provide transportation concurrency exemption for local school facilities;

- Current law that requires local governments to annually submit to the Department of Community Affairs (DCA) a summary of the number of transportation de minimis exceptions issued by those local governments.

Proportionate Fair-Share Mitigation: FAC believes that the use of Proportionate Fair-Share Mitigation for transportation impacts should be at the discretion of the local government, rather than a right of the developer. Furthermore, FAC recognizes that recent legislative changes to this process may preclude counties from actually charging a developer its proportionate share of any scheduled road improvement. Accordingly, FAC **SUPPORTS** the following:

- Clarifying the proportionate fair share methodology to ensure that development pays its proportionate share of impacts to all affected transportation facilities;
- Clarifying language in statute that requires local governments to apply a credit only to that portion of any transportation impact fee that would have been used to fund the same improvements on which a proportionate fair share contribution is calculated.

Additionally, FAC **OPPOSES**:

- Any legislative changes that mandate counties expand the use of proportionate share payments on road segments not included in the Five Year Capital Improvements Element;
- Any effort to modify the existing statutory formula for calculating proportionate share payments.

Developments of Regional Impact (DRI): **OPPOSE** any changes to the DRI statute that creates additional exemptions to the DRI review process when such changes are not supported by data and analysis indicating there will be no substantial effect upon the health, safety, or welfare of citizens of more than one county. **SUPPORT** the original purpose and intent of the state's DRI legislation ("The Florida Environmental Land and Water Management Act of 1972"), which calls for the state's land and water management policies to be implemented by local governments through existing processes for guiding growth and development. To that end, **SUPPORT** legislation that streamlines the current DRI review process and reduces duplication between reviewing agencies. However, **OPPOSE** any changes that reduce the overall intergovernmental coordination and review processes provided in the DRI statute.

Intergovernmental Coordination: **SUPPORT** legislation that requires intergovernmental coordination when growth decisions of one jurisdiction impact another jurisdiction.

Public Participation: **SUPPORT** legislative efforts to increase public participation in the local planning process, provided those efforts do not create additional costs to counties.

State Infrastructure Project Consistency: **SUPPORT** legislation requiring that infrastructure projects and land -purchasing programs of the state be consistent with the local comprehensive plan.

INFRASTRUCTURE FUNDING

Fiscal Impact Analysis: **SUPPORT** use of a Fiscal Impact Analysis Model as an optional tool to provide local governments additional information for land use decisions and where meaningful results are produced regarding the costs of capital and operations associated with development and the revenues that development generates that can meet those operational and capital costs. **SUPPORT** state technical assistance in the use of the Fiscal Impact Analysis Model.

Growth Management and Infrastructure Funding: To ensure counties are able to meet the state's concurrency mandate, **SUPPORT** the following:

- Legislation that provides additional local revenue sources to fund public infrastructure needs;
- Legislation that provides counties greater flexibility in levying and using currently-authorized local revenue sources and enhancing their authority to pledge revenues for bonding;
- Restoring funding for the Rural Infrastructure Trust Fund to \$4 million dollars.

URBAN GROWTH ISSUES

To help promote urban infill and discourage sprawl, **SUPPORT** limited changes to Ch. 163 that create incentives for counties to designate, by local option, "Urban Preference Areas". With respect to these areas, **SUPPORT** the following:

- That these areas be defined locally, rather than by statute; however, if prescribed by statute, the designation criteria should be both broad and flexible to reflect and accommodate diverse local conditions;
- That if additional planning requirements are required, they be limited and structured so they do not create either administrative barriers for the local government or regulatory barriers for the private sector;
- That a range of incentives be available to local governments who designate these areas. Such incentives should include, but not be limited to, the following:
 - Increased transportation funding, with a particular emphasis on multi-modal funding options for local governments who designate these areas;
 - Priority access to other state funding, including funding for urban stormwater management, brownfields remediation, affordable housing, and urban schools;

- Alternative options for applying transportation concurrency in these areas, so long as those options do not grant outright exemptions but allow different standards and measures to be used at the discretion of the local government;
- Expedited state/regional permit review for certain types of redevelopment projects;
- Decreased administrative oversight by the DCA;

While FAC **SUPPORTS** the designation of Urban Preference Areas by local option, should the legislature mandate these be designated for certain areas, the following conditions should apply:

- Such areas should be defined locally. Alternatively, if the legislature prescribes how these areas are to be designated, **SUPPORT** a broad definition that encompasses such factors as population, current and proposed density and intensity levels, infrastructure availability, existing urban service boundaries of the local government, and natural geographic features;
- Provide counties the option of implementing any new planning requirements in phases, which would allow the designation of pilot corridors, in lieu of the larger-scale Urban Preference Area.

As an alternative to allowing the designation of Urban Preference Areas by local option, **SUPPORT** the creation of a pilot program that links additional planning mandates to increased funding for urban development / redevelopment purposes.

RURAL GROWTH ISSUES

FAC recognizes that rural areas play an important role in our state's economy, environment, agriculture, and cultural history. However, from a planning perspective, these areas have received much less attention than their urban and suburban counterparts. In view of this, FAC **SUPPORTS** the following:

- Limited changes to Ch. 163 that would require counties to adopt specific rural policies addressing growth, agriculture protection, and rural lands protection;
- Limited changes to Ch. 163 requiring counties that propose to submit a Rural Lands Stewardship Area (RLSA) application to develop specific rural policies, optional sector plan, or similar rural strategy as a prerequisite for submitting the RLSA;
- Targeted technical assistance to small counties for specific comprehensive planning functions, including RLSA issues;

- Special consideration by the DCA in its review of small county comprehensive plans, plan amendments, and Evaluation and Appraisal Reports.

REGIONAL PLANNING ISSUES

Regional Agency Coordination: **OPPOSE** any regional boundary realignment without the consent of the affected member local governments. **SUPPORT** enhanced communication and coordination among the Regional Planning Councils (RPCs), the water management districts and the district offices of the FDOT.

Regional Planning Councils: **SUPPORT** changes to Ch. 163 to 1) allow RPCs to set a date which a proposed or adopted land use amendment must be submitted in order to be placed on a specific council agenda and 2) allow a one-time deferral (to the next RPC meeting) of a proposed or adopted land use amendment found inconsistent to address the inconsistency. **SUPPORT** strengthening the RPCs by 1) including RPCs in the definition of “Local Government” in growth management statutes and 2) removing provisions in Florida law that prohibit a finding of non-compliance related to a local government’s comprehensive plan based solely on an inconsistency finding with the applicable Strategic Regional Policy Plans developed by the RPC.

SUPPORT legislative efforts that would establish standards for providing a regional visioning process to the Strategic Regional Policy Plans.

OTHER GROWTH MANAGEMENT ISSUES

Affordable Housing: **SUPPORT** retaining the full amount of dedicated documentary tax revenues towards state and local affordable housing programs. **OPPOSE** legislative efforts that restrict or otherwise limit county home rule authority to use linkage fees for affordable housing.

Building Codes: **SUPPORT** appropriate changes to s. 553.791, F.S., that ensure the health, safety, and welfare of the public are protected when building owners and school districts elect to use a private provider to perform plans review and/or building inspection services.

Mobile Home Parks: **OPPOSE** legislation that mandates counties make payments to mobile home owners that are displaced as a result of a property owner requesting and receiving approval to rezone his/her property to a different use.

Tab 5

**PROPOSED CONSTITUTIONAL AMENDMENT
TO BE VOTED ON JANUARY 29, 2008
NOTICE OF ELECTION**

I, Kurt S. Browning, Secretary of State of the State of Florida, do hereby give notice that an election will be held in each county in Florida, on January 29, 2008, for the ratification or rejection of a proposed revision to the constitution of the State of Florida.

**No. 1
CONSTITUTIONAL REVISION
ARTICLE VII, SECTIONS 3, 4, AND 6
ARTICLE XII, SECTION 27
(Legislative)**

Ballot Title:

PROPERTY TAX EXEMPTIONS; LIMITATIONS ON PROPERTY TAX ASSESSMENTS

Ballot Summary:

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.

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 entirety, 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.