

## **Decision 2022 Ballot Amendments Supplemental Information**

### **Amendment 1: Limitation on Assessment of Real Property Used for Residential Purposes Article VI, Section 4/Article XII Section 42**

Authorizes the Legislature, by general law, to prohibit the consideration of any change or improvement made to real property used for residential purposes to improve the property's resistance to flood damage in determining the assessed value of such property for ad valorem taxation purposes.

#### **ARGUMENTS FOR:**

- Encourages individuals on the coastline, waterways and flood prone areas to invest in protection from flooding.
- Decreases flooding and water damage costs, thereby assisting individuals and keeping insurance premiums lower.
- Fairness says such devices should not be included; items in assessed valuation just as we excluded solar installations and wind mitigation from taxation consideration in 2016.
- Potentially increases the value and marketability of houses with flood protection.

#### **ARGUMENTS AGAINST:**

- Expands another tax break to another specific group of property owners
- People choose to build or buy in coastal or flood plain areas. Why should other taxpayers need to subsidize their choice with tax breaks?
- We already have a myriad of specific property tax exemptions, developed as each special interest group approaches the Legislature to place an exemption on the ballot.
- Encourages development/redevelopment along coastlines and in flood prone areas, something that should be avoided.

**Amendment 2: Abolish the Constitution Revision Commission**  
**Article II Section 5, Article XI Sections 2 & 5**

Abolishes the Constitution Revision Commission, which meets at 20-year intervals and is scheduled to next convene in 2037, as a method of submitting proposed amendments or revisions to the State Constitution to electors for approval. This amendment does not affect the ability to revise or amend the State Constitution through citizen Initiative, constitutional convention, the Taxation and Budget and Reform Commission, or legislative joint resolution.

ARGUEMENTS FOR:

- CRC has proposed too many changes.
- CRC in 2017 bundled together too many items, confusing voters and not allowing them to deal with single issues that may be important to them.
- Florida's CRC has become too politicized.
- CRC is expensive and divisive.
- CRC yields too much power for being a non-elected body and risks being captive of special interests.
- Florida has other ways to amend the constitution.
- Florida's constitution has been revised nearly 150 times since it was rewritten in 1958, more often than other state.

ARGUMENTS AGAINST:

- Florida's constitution has been revised nearly 150 times since it was rewritten in 1958, more than any other state. The majority of these amendments originated in the Legislature.
- We have no idea what Florida will look like in 2037. There should be an independent body to look at the whole of our constitution fifteen years from now.
- CRC requires and allows a comprehensive look at our basic governance instead of the piecemeal approach we get every second year. Someone needs to look at those 81 plus pages and determine their relevance to Florida in 2017.
- If the Legislature did their job, there wouldn't be a need for all of the proposed amendments. Much of what has been added is legislative in nature.
- If bundling is the issue, change the structure to allow amendments to be put on the ballot in consecutive years.

**Amendment 3: Creates Additional Homestead Exemption for Essential Workers**  
**Article VII Section 6**

Authorizes the Legislature, by general law, to grant an additional homestead tax exemption for non-school levies of up to \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare service professional, active duty members of the Armed Forces and Florida National Guard members.

ARGUMENTS FOR:

- Essential workers need a break in their taxes. This will affect about 413,000 Floridians, including 247,000 teachers
- Draws more workers to Florida because of low cost of living and low taxation.
- Fills Florida's critical need for additional teachers and law enforcement and creates incentive
- Companion law has already been created for implementation; could be effective for 2023 taxes.

ARGUMENTS AGAINST:

- Another tax exemption for a special class of citizens
- Further erodes and decreases property tax funds available to local governments
- Removes from local tax rolls 4/5 billion in assessed value in Marion County
- Decreases available tax revenues to local governments statewide by 83 million in 2023
- People working in other professions and businesses will end up paying more to make up the difference
- Provides no relief to essential workers who rent and whose landlords may raise rent to offset increases in taxes
- Leaves other critical workers paying the tax burden for these publicly employed workers
- Leaves out other essential worker categories
- Requires the general revenue of the state to make up the losses in revenue in counties that are at the top of their millage caps
- Cumulative impact of combined homestead exemptions means some people will be contributing very little to their communities
- Does not take into consideration total household income
- Need to put more funds into affordable housing instead of tax breaks

