# BROWARD COALITION COMMUNICATION

# CONSTITUTIONAL AMENDMENTS ON THE NOVEMBER 4 BALLOT

- 1. DECLARATION OF RIGHTS: Proposing an amendment to the State Constitution to delete provisions authorizing the Legislature to regulate or prohibit the ownership, inheritance, disposition and possession of real property by aliens ineligible for citizenship.
- 2. FLORIDA MARRIAGE PROTECTION AMENDMENT: This amendment protects marriage as the legal union of only one man and one woman as husband and wife and provides that no other legal union that is treated as marriage or the substantial equivalent thereof shall be valid or recognized. (Ed. Yes, it's the hot button one.)
- 3. CHANGES AND IMPROVEMENTS NOT AFFECTING THE ASSESSED VALUE OF RESIDENTIAL REAL PROPERTY: Authorizes the Legislature, by general law, to prohibit consideration of changes or improvements to residential real property which increase resistance to wind damage and installation of renewable energy source devices as factors in assessing the property's value for ad valorem taxation purposes. Effective upon adoption, repeals the existing renewable energy source device exemption no longer in effect.
- 4. PROPERTY TAX EXEMPTION OF PERPETUALLY CONSERVED LAND; CLASSIFICATION AND ASSESSMENT OF LAND USED FOR CONSERVATION: Requires Legislature to provide a property tax exemption for real property encumbered by perpetual conservation easements or other perpetual conservation protections, defined by general law. Requires Legislature to provide for classification and assessment of land used for conservation purposes, and not perpetually encumbered, solely on the basis of character or use. Subjects assessment benefit to conditions, limitation, and reasonable definitions established by general law. Applies to property taxes beginning in 2010. (Ed. This is the one supported by the Florida Wildlife Federation, among others, and reflects our longstanding
- past positions regarding the importance of conservation.)
- 6. ASSESSMENT OF WORKING WATERFRONT PROPERTY BASED UPON CURRENT USE: Provides for assessment based upon use of land used predominately for commercial fishing purposes; land used for vessel launches into waters that are navigable and accessible to the public; marinas and drystacks that are open to the public; and water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities, subject to conditions, limitations, and reasonable definitions specified by general law.
- (Ed. The Broward Coalition agrees with most property appraisers that the best practice is to appraise property at its current use; that practice, which this issue requires for waterfront property, is the fairest way to treat property owners.)
- 8. LOCAL OPTION COMMUNITY COLLEGE FUNDING: Proposing an amendment to the State Constitution to require that the Legislature authorize counties to level a local option sales tax to supplement community college funding; requiring voter approval to levy the tax; providing that approved taxes will sunset after 5 years and may be reauthorized by the voters.



# Florida

- (+) Amendment 3 would shield home improvements for wind damage protection and renewable energy installations from property tax assessments. While taking steps to protect property from natural disasters is a prudent choice, carving out exemptions for certain activities could ultimately require higher tax rates on other behavior.
- (-) Amendment 4 would create a property tax exemption for land under perpetual conservation protection, and could deter economic expansion as more land is taken out of development.
- (+) Amendment 6 would apply a "current use" assessment method for working waterfront property. This would be used in place of a "highest and best use" assessment system, which can mean high assessments for small businesses (e.g., fisheries) if their property could be used for other, more expensive purposes (e.g., luxury condos).
- (-) Amendment 8 would authorize local sales tax options to fund community colleges. Even though the tax hikes would require voter approval and sunset after 5 years, this amendment would open the door to yet more taxes.

# **BALLOT GUIDE KEY:**

The various measures, propositions, initiatives, referenda, proposals, and amendments are listed by state. Measures that could lower taxes or control government are listed in GREEN with a plus sign (+), and measures that could raise taxes or expand government are listed in RED with a minus sign (-).

This guide is for informational purposes only; it is not intended to provide endorsements or recommendations to voters.

# UNIVERSITY OF FLORIDA COLLEGE LIBERTARIANS COMMUNICATION

# UF LIBERTARIANS ON THE BALLOT ISSUES

# THE AMENDMENTS

# **OUR ANALYSIS**

#### Amendment #1 RELATING TO PROPERTY RIGHTS/ INELIGIBLE ALIENS

"Proposing an amendment to the State Constitution to delete provisions authorizing the Legislature to regulate or prohibit the ownership, inheritance, disposition, and possession of real property by aliens ineligible for citizenship."

# AMENDMENT #2 FLORIDA MARRIAGE PROTECTION **AMENDMENT**

"This amendment protects marriage as the legal union of only one man and one woman as husband and wife and provides that no other legal union that is treated as marriage or the substantial equivalent thereof shall be valid or recognized.'

## AMENDMENT #4

# PROPERTY TAX EXEMPTION OF PERPETUALLY PRESERVED LAND: CLASSIFICATION AND ASSESSMENT OF LAND USED FOR CONSERVATION

"Requires Legislature to provide a property tax exemption for real property encumbered by perpetual conservation easements or other perpetual conservation protections, defined by general law. Requires Legislature to provide for classification and assessment of land used for conservation purposes, and not perpetually encumbered, solely on the basis of character or use. ..."

### AMENDMENT #8 LOCAL OPTION COMMUNITY COL-LEGE FUNDING

"Proposing an amendment to the State Constitution to require that the Legislature authorize counties to levy a local option sales tax to supplement community college funding; requiring voter approval to levy the tax; providing that approved taxes will sunset after 5 years and may be reauthorized by the voters."

The provisions which this amendment would strike were created during the "Yellow Peril" and are racist in origin. Only Florida and New Mexico have yet to remove this language from their Constitutions.

A Constitution is meant to limit the rights of the government, not those of citizens. The government has no right to regulate our personal lives. This amendment is an attack on our individual liberties, and is a violation of the separation between church and state.

This amendment would penalize people who put their land to productive use. If we are to be taxed, we should be taxed equally. If concerned citizens wish to conserve their land, they should seek our voluntary assistance. rather than expect us to pick up the slack of their tax bill.

If education is funded by the public, it should be funded voluntarily, not by coercive taxation. Community Colleges can support themselves, by offering a valuable service in the marketplace.

There are two other amendments (3 & 6) which would redefine assessments on property taxes of certain types of property. Generally, we feel that if property is to be taxed, it should be taxed equally and that the fewer laws on the books, the better.