

Reference:

Article VII, Section 3(a), (f) and (g); Article VIII, Section 7

Ballot Title:

Local and Municipal Property Tax Exemptions and Citizen Access to Local Officials

Ballot Summary:

Broadens tax exemption for governmental uses of municipal property; authorizes legislature to exempt certain municipal and special district property used for airport, seaport, or public purposes; permits local option tax exemption for property used for conservation purposes; permits local option tangible personal property tax exemption for attachments to mobile homes and certain residential rental furnishings; removes limitations on citizens' ability to communicate with local officials about matters which are the subject of public hearings.

Full Text:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used ~~exclusively by it~~ for governmental or municipal ~~or public~~ purposes shall be exempt from taxation. All property owned by a municipality not otherwise exempt from taxation or by a special district and used for airport, seaport, or public purposes, as defined by general law, and uses that are incidental thereto, may be exempted from taxation as provided by general law. 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.

(f) A county or municipality may be authorized by general law to grant ad valorem tax exemptions for real property used for conservation purposes as defined by general law.

(g) In addition to any other exemption granted to tangible personal property, a county may exempt all appurtenances and attachments to mobile home dwellings that are classified as tangible personal property and all appliances, furniture, and fixtures classified as tangible personal property which are included in single-family and multi-family residential rental facilities that have ten or fewer individual housing units, as provided by general law. The general law shall require the adoption of the exemption on a county-option basis and may specify conditions for its application.

ARTICLE VIII

LOCAL GOVERNMENT

SECTION 7. Ex parte communications.--The people shall have the right to address a local government public official without regard to ex parte communications considerations, in a manner consistent with ethics laws.