



Daytona Regional CHAMBER OF COMMERCE



ADVOCACY IN ACTION

10/17/2022

Florida Constitutional Amendments

With the General Election less than a month away, there has been a lot of focus on the candidates running for office, from statewide offices like Governor and U.S Senator to more local races like City Commission and County Council. There will be a lot of names on the 2022 ballot, but alongside those names, there will be three Constitutional Amendments. If approved by 60% of the voters, these Amendments will be in Florida's Constitution forever(or at least until another Amendment is authorized to remove them).

Amendment 1

LIMITATION ON THE ASSESSMENT OF REAL PROPERTY USED FOR RESIDENTIAL PURPOSES

BALLOT SUMMARY

“Proposing an amendment to the State Constitution, effective January 1, 2023, to authorize 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.”

Yes Vote: Allows the legislature to prohibit local governments from considering changes or improvements to residential properties to improve the property’s resistance to flood damage when determining the assessed value of such property for ad valorem taxation purposes.

Florida Constitutional Amendments

Supporters argue that given Florida's susceptibility to flood damage from storms, homeowners can increase an area's resistance to flood damage by installing flood mitigation measures (e.g., elevating structures, waterproofing, etc.). The property tax exemption makes it more likely that homeowners will install improvements that mitigate flood damage. This amendment, if passed, will protect Floridians, their homes, and the businesses that drive the state's growing economy by building a stronger and more resilient Florida.

No Vote: The voter does not support authorizing the legislature to prohibit local governments from considering changes or improvements to residential properties to improve the property's resistance to flood damage when determining the assessed value of such property for ad valorem taxation purposes. Flood resistance improvements would continue to be considered when determining the property's assessed value.

Opponents argue that the passage of Amendment One could negatively impact local revenues while providing minimal savings to homeowners. It could also shift the tax saving for those who qualify to other taxpayers since a reduction in taxable property value puts upward pressure on millage rates.

AMENDMENT 2

ABOLISHING THE CONSTITUTION REVISION COMMISSION

BALLOT SUMMARY

"Proposing an amendment to the State Constitution to abolish 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 of the state 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 Reform Commission, or legislative joint resolution."

Yes Vote: Will amend the Florida Constitution to repeal the provision establishing the Constitution Revision Commission.

Supporters argue that Florida is the only state that has a Constitution Revision Commission that meets every 20 years and is abolished; there would still be four ways to propose amendments to the Florida Constitution (citizen initiative, constitutional convention, taxation and budget reform commission, and a legislative joint resolution).

Florida Constitutional Amendments

No Vote: Voters do not support amending the Florida Constitution to repeal the provision establishing the Constitution Revision Commission.

Opponents argue that making it harder for citizens to amend the constitution would concentrate too much power to the Florida Legislature, making it harder for people to bring issues to the voters that the legislature will not address.

AMENDMENT 3

ADDITIONAL HOMESTEAD PROPERTY TAX EXEMPTION FOR SPECIFIED CRITICAL PUBLIC SERVICES WORKFORCE

BALLOT SUMMARY

“Proposing an amendment to the State Constitution to authorize the Legislature, by general law, to grant an additional homestead tax exemption for nonschool levies of up to \$50,000 of the assessed value of homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, emergency medical technicians, paramedics, child welfare services professionals, active duty members of the United States Armed Forces, and Florida National Guard members. This amendment shall take effect January 1, 2023.”

Yes Vote: Authorizes the Florida Legislature to grant an additional homestead exemption (up to \$50,000) for homestead property owned by classroom teachers, law enforcement officers, correctional officers, firefighters, emergency medical technicians, paramedics, child welfare services professionals, active duty members of the United States Armed Forces, and Florida National Guard members.

Supporters argue that “front-line employees are in a lower-income position and will benefit from the additional exemption.

No Vote: Oppose the homestead exemption.

Opponents argue that Amendment 3 is a tax shift, not a “tax cut,” moving the property tax burden from one segment of property owners to all other property owners, including non-homestead properties like businesses, rentals, and secondary homes.

Shawn Richmond
Director of Advocacy
Daytona Regional Chamber of Commerce
shawn@daytonachamber.com