

AMENDMENT 1

Limitation on the Assessment of Real Property Used for Residential Purposes

Originator: Florida Legislature

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.”

Overview: Many home improvement projects ultimately increase the assessed value of a home, which means the homeowners pay higher property taxes. [This amendment](#) would allow the Florida Legislature to pass laws that would make improvements intended to protect homes from flood damage exempt from higher assessments. The amendment is in response to the threat to Florida homes from rising sea levels.

A YES VOTE ON AMENDMENT 1 WOULD:

Authorize the Florida Legislature to pass laws that would exempt flood resistance improvements from contributing to increases in property assessments. That means property owners wouldn’t pay higher taxes because of those improvements.

Exempt flood resistance [improvements](#) such as “elevating structures, filling basements, and waterproofing,” as well as improvements “to allow for stormwater runoff, waterproofing basements, installing check valves capable of preventing water backup, and elevating furnaces, heaters, and electrical panels.”

Take effect Jan. 1, 2023.

A NO VOTE ON AMENDMENT 1 WOULD:

Maintain the status quo, which means homeowners’ flood resistance improvements might result in higher property assessments and higher taxes.

Supporters: Florida Legislature (originator);

Opponents:

Taking No Position: League of Women Voters of Florida

League of Women Voters of Florida Position: LWVFL has no position on this amendment. While the League has a longstanding position that “no tax sources or revenue should be specified, limited, exempted, or prohibited in the Constitution”, the League recognizes that the proposal has merit because it promotes sustainability. Florida has been subject to major destructive storms and flooding across our state in the past, Floridians could be positively impacted by efforts to create more sustainability within our state.

AMENDMENT 2
Abolishing the Constitution Revision Commission
Originator: Florida Legislature

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.”

Overview: An amendment to Florida’s Constitution can get on the ballot several ways, including through a vote by the Legislature, through a citizen-led petition drive, and through the Florida Constitution Revision Commission, which convenes every 20 years and whose 37 members are appointed by the governor, legislative leaders and the chief justice of the Florida Supreme court. [This amendment](#) would abolish the CRC, which last convened in 2017-18 and placed [eight amendments](#) on the 2018 ballot, several of which bundled different amendments into one question.

A YES VOTE ON AMENDMENT 2 WOULD:

[Eliminate](#) the Constitution Revision Commission, which was created in 1968 and meets every 20 years to consider changes to the state Constitution.

Leave just two ways for a constitutional amendment to get on the ballot: through the Legislature or a citizen-led initiative.

A NO VOTE ON AMENDMENT 2 WOULD:

Preserve the state’s Constitution Revision Commission and its ability to present amendments to the voters every 20 years..

Supporters: Florida Legislature (originator);

Opponents: League of Women Voters of Florida;

League of Women Voters of Florida Position: The LWVFL opposes this amendment. The Citizen Initiative process for amending the Constitution has already been significantly restricted by the state Legislature in recent years. While the 2017 Constitution Revision Commission was political and questions put before the voters were “bundled” in ways that made it difficult to separate valid issues, the LWVFL believes that the Constitution Revision Commission is worth saving. The League believes the Legislature should amend the process so that future Constitution Revision Commissions should have bipartisan appointees and ballot amendments should each address only one issue. Eliminating the Constitution Revision Commission will remove a generational opportunity for citizens to update their constitution. The League opposes any limits on citizens’ abilities to be architects of their own Florida Constitution.

AMENDMENT 3

Additional Homestead Property Tax Exemption for Specified Critical Public Service Workforce

Originator: Florida Legislature

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.”

Overview: [This amendment](#) would authorize the state Legislature to create a new, \$50,000 homestead exemption for certain public service employees, including “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 members of the Florida National Guard.” The exemption means property owners in these professions can subtract \$50,000 from the assessed value of their property, which will reduce their local property tax bills. The exemption would be in addition to the standard \$50,000 homestead exemptions Floridians already receive on their primary residence. The new exemption would not apply to assessments for school taxes. The Legislature has already passed a [companion bill](#) that, if the constitutional amendment is passed by 60% of Florida’s voters, will create the new exemption and make it effective on Jan. 1, 2023.

A YES VOTE ON AMENDMENT 3 WOULD:

[Allow the Legislature](#) to create a new, \$50,000 homestead exemption for people in certain public service professions.

Exclude the exemption from assessments for school property taxes.

Cost local governments \$85.9 million in lost revenue for fiscal year 2023-24, growing to \$96 million in fiscal year 2026-27. The state would make up for the losses in Florida’s [29](#) “fiscally constrained” counties, primarily rural counties in the Panhandle and South Florida’s interior.

Trigger a companion bill that puts the new exemption into effect as of Jan. 1, 2023.

A NO VOTE ON AMENDMENT 3 WOULD:

Reject giving lawmakers the ability to create a new, \$50,000 homestead exemption for certain public service occupations.

Have no effect on property tax revenue collected by local governments.

Render moot the bill that would have created the new homestead exemption if the amendment had passed.

Supporters: Florida Legislature (originator);

Opponents: League of Women Voters of Florida;

League of Women Voters of Florida Position: LWVFL opposes this amendment. This proposal may have merit but the League has a longstanding position that “no tax sources or revenue should be specified, limited, exempted, or prohibited in the Constitution”.