

A QUICK GUIDE TO FLORIDA'S 2022 CONSTITUTIONAL AMENDMENTS

Culminating on election day, November 8, 2022, more than 10 million Floridians will cast their votes. For this election, there are three proposed constitutional amendments on the November ballot. It is our pleasure to provide this 2022 Amendment Guide. We hope it is of value to Florida voters as they evaluate each of the three constitutional amendments that will be presented to them on their ballot. Each amendment is unique and should be considered seriously. Repealing any amendment that has passed would require a new ballot initiative garnering 60 percent of the vote in a subsequent election. As always, the mission of The James Madison Institute is to inform citizens so that, together, we may chart the course of making Florida an even more prosperous state. It is in that context that we offer this analysis.

TYPE	TITLE	SUBJECT	DESCRIPTION
Legislatively-Referred	Amendment 1	Taxes	Prohibits flood resistance improvements to a home from being considered when determining the property's assessed value for property taxes
Legislatively-Referred	Amendment 2	Direct Democracy	Abolishing the Constitution Revision Commission
Legislatively-Referred	Amendment 3	Taxes	Providing additional Homestead Property Tax exemption for certain public service workers

Pros: Florida is uniquely at risk of flooding and sea level rise. Supporters of this amendment argue that it will not only protect homeowners who take proactive measures to protect their property from flooding, but it will also reward and incentivize them to do so. This bipartisan amendment received 98.33% approval in the Florida House of Representatives and 100% approval in the Florida State Senate in 2021.

Cons: Opponents would argue that prohibiting these improvements from being considered in the assessed value for property taxes would ultimately reduce the amount of ad valorem taxes that could be collected to fund services by local governments. This reduction is minimal but should be noted.

Constitutional Merit: This measure is not a reform that can be addressed by the State Legislature and thus requires a constitutional ballot initiative in order to be implemented.

In Sum: While the passage of this amendment would incentivize homeowners to protect their property against flood damage by giving them a tax break, it would also minimally reduce the amount of ad valorem taxes available to fund local governments. A YES vote would authorize the Florida Legislature to enact laws prohibiting flood resistance improvements to residential property from being considered when determining the assessed value for property taxes. A NO vote would continue to allow flood resistance improvements to residential property to be considered when determining the assessed value for property taxes.

AMENDMENT 1

Limitation on the Assessment of Real Property Used for Residential Purposes

Ballot Language: "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."

How the Amendment Reached the Ballot:
Florida State Legislature

What Your Vote Means:

👍 A **YES** vote on this amendment: Authorizes the Florida State Legislature to pass laws prohibiting flood resistance improvements to residential property from being considered when determining that residential property's assessed value for property taxes.

👎 A **NO** vote on this amendment: Permits flood resistance improvements to residential property to continue to be considered when determining that residential property's assessed value for property taxes.

AMENDMENT 2

Abolishing the Constitution Revision Commission

Ballot Language: "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."

How the Amendment Reached the Ballot:
Florida State Legislature

What Your Vote Means:

👍 A **YES** vote on this amendment: Supports abolishing the Florida Constitution Revision Commission (CRC). The CRC meets every 20 years to propose changes to the state's constitution and refer them to the statewide ballot for voter approval or rejection.

👎 A **NO** vote on this amendment: Opposes abolishing the Florida Constitution Revision Commission (CRC).

Pros: The CRC is a 37-member commission provided for in the Florida constitution that sets its own rules and procedures. Florida is the only state with a commission that can refer constitutional amendments to the ballot for voter approval or denial. In 2018, seven out of eight amendments referred to the ballot by the CRC were the subject of lawsuits alleging that the amendments were unconstitutionally composed of multiple subjects or contained inaccurate or misleading language. Supporters of this amendment contend that abolishing the CRC is necessary to protect Florida voters from multiple subject or vague amendments proposed by ill-experienced members.

Cons: Opponents of this amendment argue that lawmakers should improve the CRC by tightening its procedures and required qualifications for its members instead of abolishing the commission entirely. They believe that the commission provides an important vehicle for constituents' voices to be heard.

Constitutional Merit: This measure is not a reform that can be addressed by the State Legislature and thus requires a constitutional ballot initiative in order to be implemented.

In Sum: While the passage of this amendment may protect Florida voters from multiple subject or vague amendments, it would also remove one of five ways to amend the Florida constitution. A YES vote would abolish the CRC, while a NO vote would keep the CRC and its authority in place.

AMENDMENT 3

Additional Homestead Property Tax Exemption for Specified Critical Public Services Workforce

Ballot Language: "Proposing an amendment to the State Constitution to authorize 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, 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."

How the Amendment Reached the Ballot:
Florida State Legislature

What Your Vote Means:

👍 A **YES** vote on this amendment: Authorizes the Florida Legislature to provide an additional homestead property tax exemption of \$50,000 of assessed value on property owned by certain public service workers, including teachers, law enforcement officers, emergency medical personnel, active duty members of the military and Florida National Guard, and child welfare service employees.

👎 A **NO** vote on this amendment: Opposes authorizing the Florida Legislature to provide an additional homestead tax exemption on \$50,000 of assessed value on property owned by certain public service workers.

Pros: Every primary residence in Florida is eligible for a homestead tax exemption of \$25,000. An additional homestead tax exemption of \$25,000 is available on the property's value between \$50,000 and \$75,000, bringing the total possible homestead tax exemption for all primary residences in Florida to \$50,000. This amendment would authorize an additional homestead property tax exemption of \$50,000 on the property's value between \$100,000 and \$150,000 only for primary residences owned by qualifying public service workers.

Supporters of this measure contend that, given the increased home values and property taxes, critical public service workers deserve a tax break. They argue that because these specific categories of public service workers sacrifice much to protect our state, we should help ensure they can afford to keep their homes. This amendment is consistent with the House's commitment to affordable housing.

Cons: The Revenue Estimating Conference estimated that approval of the amendment would reduce local property tax revenue (except school district tax revenue) by \$85.9 million beginning in Fiscal Year 2023-2024. Therefore, opponents of this measure argue that the exemption would greatly jeopardize the funds available for local government services, while not guaranteeing that public service workers can even purchase homes, much less afford to keep them. In addition, some would contend that this amendment would be a case of creating tax policy that favors specific groups over others. Rather than provide an additional exemption to select public service workers, Florida should look to lower property tax rates for all homestead property.

Constitutional Merit: This measure is not a reform that can be addressed by the State Legislature and thus requires a constitutional ballot initiative in order to be implemented.

In Sum: While this amendment would give an additional homestead tax exemption to much-deserving, qualified public service workers, it would also greatly reduce the local property tax revenue available to fund local governments. A YES vote would authorize the Florida Legislature to implement this tax exemption. A NO vote would keep the homestead tax exemptions the same.

