

**RESOLUTION NO. 2012-130**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, CONCERNING AMENDMENT 4 TO THE FLORIDA CONSTITUTION WHICH, IF ADOPTED, WOULD CREATE ADDITIONAL INEQUITIES IN FLORIDA'S TAX SYSTEM BY GRANTING CERTAIN TAX BREAKS TO SOME TAXPAYERS AT THE EXPENSE OF OTHER TAXPAYERS.**

**WHEREAS**, a proposed constitutional amendment sponsored by the Florida Legislature will be placed on the 2012 general election ballot as "Amendment 4"; and

**WHEREAS**, this proposed constitutional change reduces the current assessment limitation on non-homestead real property from 10 percent to 5 percent; and

**WHEREAS**, the proposed amendment grants first-time homesteaders an additional homestead exemption equal to 50 percent of the just value of the property up to the county median home value; and

**WHEREAS**, the proposed amendment creates a provision that allows the Legislature by general law to prohibit increases in the assessed value of homestead property if the just value of the property decreases; and

**WHEREAS**, Amendment 4 creates inequities for non-homestead properties by allowing identical properties to be taxed differently, and Amendment 4 extends the sunset provision already in the Florida Constitution from 2019 to 2023, which allows these inequities to be in place longer; and

**WHEREAS**, Amendment 4 shifts the tax burden to new or growing businesses creating an unfair disadvantage for new businesses that would have to pay higher property taxes than their more established counterparts; and

**WHEREAS**, the non-homestead assessment cap reduction and the first-time homesteader provision apply to city and county taxes and not to school property taxes; and

**WHEREAS**, over the last few years, several property tax initiatives, including additional homestead exemptions, Save Our Homes portability and statutory millage caps, have also contributed to the unequal treatment of Florida's taxpayers; and

**WHEREAS**, there are estimates of the total tax impact of Amendment 4 of \$1.6 billion cumulatively over a four-year period beginning in 2013-2014, with approximately \$447 million borne by cities.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Nassau County, Florida:

Section 1. That the Board of County Commissioners of Nassau County, Florida will evaluate the impact Amendment 4 will have on its property taxes.

Section 2. That the Board of County Commissioners of Nassau County, Florida urges its residents to carefully consider the potential adverse consequences of Amendment 4 before voting in the November 2012 general election.

Section 3. That the Clerk will provide a copy of this resolution to the Florida Association of Counties, Inc. and other interested parties.

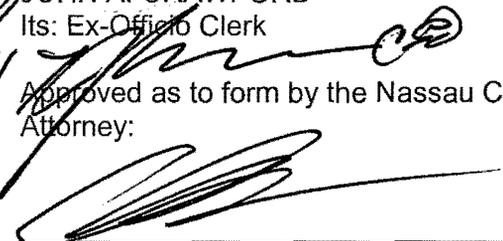
PASSED AND ADOPTED this 17<sup>th</sup> day of October, 2012.

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
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DANIEL B. LEEPER  
Its: Chairman

Attest as to Chairman's Signature:

  
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JOHN A. CRAWFORD  
Its: Ex-Officio Clerk

  
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DAVID A. HALLMAN

34 Approved as to form by the Nassau County Attorney: