

Florida' Amendment 6 Change to the Constitution

Removing Highest and Best Use for
consideration for tax assessment on
Working Waterfronts

What Happened
Case in Point
Palm Beach County
Example
Existing Marina-
Boatyard
Dry Stack

Property Tax Bill

2004 Approximately \$ 30,000

2005 Approximately \$100,000

2006 Approximately \$ 540,000

Why

Existing Facility with no Change
in ownership or modernization

Increase

was based on comparable sales of
waterfront property that were

converted to other uses

High Rise Condominiums

Applied to the majority of
Waterfront
Marine Facilities in Palm Beach
County

various different increases

Applied to other marine
waterfront facilities statewide
but only here and there

WHAT WE DID

Formed Working Waterfront
Committee of most affected
Marine Facilities

Paid into a fund under Marine
Industries Association of Palm
Beach County

Hired Land Use Company
Hired Land Appraisal Company
Hired an attorney ex general Council
Florida Department of Revenue
Jointly they developed a strategy
based on comparables, research on
case law, land use, that applied to all
saved money by this unified approach

Each Company then hired their own attorney and filed for a reduction in property tax using base information then tailoring it to their own individual facility.

We also filed with the value adjustment board which is the Palm Beach County Commission
The PBC Commission had targeted us as a targeted industry to help grow

Most cases we won
By hearing officer or settlement
and had the taxes reduced
substantially
some cases are still going on
However we taught them a great deal
about ourselves and we determined
the next time we would not be as
lucky They learned

In Florida

The elements that are used by the Property Appraisers Office Including the highest and best use of a piece of property is set in the Florida

Constitution

Can be changed only by the legislature or the Tax Reform Commission that only meets every 15 years putting it on the Ballot of a State Election

FORMED TEAM LOBBYISTS

2006

The Florida Legislature passed a bill containing our language as part of tax reform package Constitutional Amendment to go to the people in November

The amendment was struck down by the Supreme Court

2007

Florida Legislature again addressed our issue as part of a tax package. The House passed the package on the last day with our Amendment and sent it over to the Senate. The Senate changed the bill, stripped out our language and sent it over to the House and went home.

End of Session

2008

Tax & Budget Reform Commission Meets

25 individuals appointed by the
Governor the President of the Senate
and the Speaker of the House

Ability to place Amendments to the
Constitution straight on the November
Ballot

51 proposals by members

39 Constitutional Amendments

Proposed by Members

3 Amendments were ours

They got combined into Amendment 6

5 Constitutional Amendments Passed

TBRC

2 Struck Down by the Supreme Court

3 Made it to the Ballot

Ours was Amendment 6

Constitutional Amendment
Article V11, Section 4
Article X11, New Section
Assessment of Working Waterfront
Property Based Upon Current Use

Provides for assessment based upon use of land used predominantly for commercial fishing purposes; land used for vessel launches into waters that are navigable and accessible to the public; marinas and dry-stacks that are open to the public ; and water dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities, subject to conditions, limitations, and reasonable definitions specified by general law

HOW WE GOT IT PASSED
FORMED GROUP INTERESTED IN
PASSING THE ISSUE besides the
Marine Industry

WHY? Nose under tent for others
Tax Relief

GROUP GREW OVER TIME

Worked it like an Election Campaign

Prepared White Papers
Prepared Rack Cards
Flyers for Business Doors and Windows
Palm Cards
Talking Points
Presentations to Groups
Spokesman
Met with Editorial Boards
Gave radio interviews
Got articles in publications
Counties and Cities Passed Resolutions

Vote Yes on 6. Com Bumper Stickers
Developed Web Site Vote Yes on 6.Com that
contained information on importance
Bill Boards Donated
Employee Information Sheets
Grass Roots
Spoke with Neighbors, People in stores, flyers to
customers, checkout girls
Worked Boat Ramps on Weekends
People wrote into Editorial Columns

Did it on under \$ 50,000

70.6 % Vote

4,983,313 Yes Votes

Carried Every County

Where we are now
Back in the Legislature
Working Passing
The enabling Language
When passed won't take effect
until 2010

Thank God the Highest and Best
Condo High Rise Market is Dead







Thank You For your Time

Any Questions?

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