•	SAMPLE INSTRUCTIONS: TO VOTE, COMPLE	ESIDENTIAL PREFERENCE PRIMARY BALLOT REPUBLICAN PARTY WALTON COUNTY, FLORIDA JANUARY 29, 2008 ETTELY FILL IN THE OVAL ONEXT TO YOUR CHOICE.
•	Use only the marking device provided or If you make a mistake, don't hesitate to a	a blue or black pen. sk for a new ballot. If you erase or make other marks, your vote may not count
	PRESIDENT	PROPOSED CONSTITUTIONAL AMENDMENT
	PRESIDENT (Vote for One) Rudy Giuliani Mike Huckabee Duncan Hunter Alan Keyes John McCain Ron Paul Mitt Romney Tom Tancredo Fred Thompson	NO. 1 CONSTITUTIONAL REVISION ARTICLE VII, SECTION 3, 4, AND 6 ARTICLE VII, SECTION 27 (Legislative) Property Tax Exemptions: Limitations on Property Tax Assessments Ballot Summary: This revision proposes changes to the State Constitution relating to property taxation. With respect to homestead property, this revision: (1) increases the homestead exemption except for school district taxes and (2) allows homestead volt (1) increases the homestead exemption except for school district taxes and (2) allows homestead with respect to nonhomestead property, this revision (3) provides a \$25,000 exemption for tangible personal property and (4) limits assessment increases for specified nonhomestead real property except for school district taxes. In more detail, this revision: (1) Increases the homestead exemption by exempting the assessed value between \$50,000 and \$75,000. This exemption does not apply to school district taxes. (2) Provides for the transfer of accumulated Save-Our-Homes benefits. Homestead property owners will be able to transfer ther Save-Our-Homes benefit to a new homestead within 1 year and not more than 2 years after relinquishing their previous homestead: except, if this revision is approved by the electors in January of 2008 and if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a a lower just value, the amount of benefit transferred will be reduced. The transferred benefit may not exceed \$500,000. This provision applies to all taxes. (3) Authorizes an exemption from property taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all taxes. (4) Limits the assessment increases for specified nonhomestead real property to 10 percent each year. Property will be assessed at just value following an improvement, as defined by general law. This limitation does not apply to school district taxes. This limitation is repealed affective January 1, 2019, unless renewed by a vote of the
		\square NO

•	SAMPLE	ESIDENTIAL PREFERENCE PRIMARY BALLO DEMOCRATIC PARTY WALTON COUNTY, FLORIDA JANUARY 29, 2008	SAMPLE					
•	Use only the marking device provided or a blue or black pen. If you make a mistake, don't hesitate to ask for a new ballot. If you erase or make other marks, your vote may not count							
	PRESIDENT	PROPOSED CONSTITUTIONAL AMENDMENT						
	PRESIDENT (Vote for One) Joseph R.Biden, Jr Hillary Clinton Christopher J. Dodd John Edwards Mike Gravel Dennis J.Kucinich Barack Obama William "Bill" Richardson III	NO. 1 NO. 1 NO. 1 CONSTITUTIONAL REVISION ARTICLE VII, SECTIONS 3, 4, AND ARTICLE XII, SECTION 27 (Legislative) Provides for homestead property ax Assessment on the set and \$75,000. This exemption the theransfer of accumulated Save-Our-Homes benefit to a new more than 2 years after relinquishing their previous homestead; except the electors in January of 2008 and if the new homestead is establishe previous homestead must have been relinquished in 2007. If the new flow right value, the amount of benefit transferred will be reduced. The exceed \$500,000. This provision applies to all taxes. (3) Authorizes an exemption from property taxes of \$25,000 personal property. This provision applies to all taxes. (4) Limits the assessment increases for specified nonhomestead each year. Property will be assessed at just value following an improvand may be assessed at just value following an improvand and may be assessed at just value following a change of ownership or law. This limitation does not apply to school district taxes. This limitation 1, 2019, unless renewed by a vote of the electors in the general election held in November specified percentage" of just value. C. Schedules the changes to take effect upon approval by th retroactively to January 1, 2008, if approv	6 b c b c t u tion relating to property taxation. omestead exemption except for nsfer up to \$500,000 of their onhomestead property, this erty and (4) limits assessment district taxes. a s s s s s s s s					
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OFFICIAL NONPARTISAN BALLOT WALTON COUNTY, FLORIDA JANUARY 29, 2008

SAMPLE

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PROPOSED CONSTITUTIONAL AMENDMENT

NO. 1 CONSTITUTIONAL REVISION ARTICLE VII, SECTIONS 3, 4, AND 6 ARTICLE XII, SECTION 27 (Legislative)

Property Tax Exemptions; Limitations on Property Tax Assessments

Ballot Summary: This revision proposes changes to the State Constitution relating to property taxation. With respect to homestead property, this revision: (1) increases the homestead exemption except for school district taxes and (2) allows homestead property owners to transfer up to \$500,000 of their Save-Our-Homes benefits to their next homestead. With respect to nonhomestead property, this revision (3) provides a \$25,000 exemption for tangible personal property and (4) limits assessment increases for specified nonhomestead real property except for school district taxes.

In more detail, this revision:

(1) Increases the homestead exemption by exempting the assessed value between \$50,000 and \$75,000. This exemption does not apply to school district taxes.

(2) Provides for the transfer of accumulated Save-Our-Homes benefits. Homestead property owners will be able to transfer their Save-Our-Homes benefit to a new homestead within 1 year and not more than 2 years after relinquishing their previous homestead; except, if this revision is approved by the electors in January of 2008 and if the new homestead is established on January 1, 2008, the previous homestead must have been relinquished in 2007. If the new homestead has a higher just value than the previous one, the accumulated benefit can be transferred; if the new homestead has a lower just value, the amount of benefit transferred will be reduced. The transferred benefit may not exceed \$500,000. This provision applies to all taxes.

(3) Authorizes an exemption from property taxes of \$25,000 of assessed value of tangible personal property. This provision applies to all taxes.

(4) Limits the assessment increases for specified nonhomestead real property to 10 percent each year. Property will be assessed at just value following an improvement, as defined by general law, and may be assessed at just value following a change of ownership or control if provided by general law. This limitation does not apply to school district taxes. This limitation is repealed effective January 1, 2019, unless renewed by a vote of the electors in the general election held in 2018.

Further, this revision:

YES

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a. Repeals obsolete language on the homestead exemption when it was less than \$25,000 and did not apply uniformly to property taxes levied by all local governments.

b. Provides for homestead exemptions to be repealed if a future constitutional amendment provides for assessment of homesteads "at less than just value" rather than as currently provided "at a specified percentage" of just value.

c. Schedules the changes to take effect upon approval by the electors and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or to take effect January 1, 2009, if approved in the general election held in November of 2008. The limitation on annual assessment increases for specified real property shall first apply to the 2009 tax roll if this revision is approved in a special election held on January 29, 2008, or shall first apply to the 2010 tax roll if this revision is approved in the general election held in November of 2008.