A-10 Taco Times August 31, 2022

### website.

## (Continued from page 9) Section 42

pursuant to Taylor County Ordinance No. 2003-12. No faxed Proposals will be accepted.

For additional contact: Taylor County Jail, Major Richard Johnson

Taylor County Engineering Department 850. 584.4333 or 850. 838.3500

BY ORDER OF THE BOARD OF COUNTY COMMISSIONERS, Taylor County, Florida.

#### NOTICE OF PROPOSED **DECLARATION OF INACTIVE** STATUS OF THE TAYLOR SOIL AND WATER CONSERVATION DISTRICT

Notice is given that the Taylor Soil and Water Conservation District (District), an independent special district established pursuant to Chapter 582, Florida Statutes, has become inactive within the meaning of Section 189.062(1)(a)1. and 2., Florida Statutes, requiring the Florida Department of Economic Opportunity (DEO) to declare the District inactive. The District is located within the geographical boundaries of Taylor County, Florida. Section 189.062(4), Florida Statutes, requires the entity that created a special district declared inactive to dissolve the special district by repealing its enabling laws or by other appropriate means.

Any objections to this Notice must be filed pursuant to Chapter 120, Florida Statutes, within twentyone (21) days after the date of publication. For the required contents of a petition challenging agency action, refer to Rules 28-106.104, 28-106.201, and 28-106.301, Florida Administrative Code. A petition is filed when it is received by the: AGENCY CLERK FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY OFFICE OF THE GENERAL COUNSEL 107 EAST MADISON ST., MSC 110 TALLAHASSEE, FLORIDA 32399-4128. FAX: 850-921-3230 EMAIL: Agency.Clerk@DEO.MyFlorida.com.

DEO will declare the District inactive if twenty-one (21) days elapses from the publication date of this Notice and no administrative appeals filed. Section 189.062(5), Florida Statutes provides that once a special district is declared inactive, it may not collect taxes, fees, or assessments unless the declaration is: (i) withdrawn or revoked by DEO or (ii) invalidated in proceedings initiated by the special district.

#### IN THE CIRCUIT COURT OF THE THIRD JUDICIAL CIRCUIT IN AND FOR TAYLOR COUNTY, FLORIDA 21000542CAC

# I OANCARE, LLC,

Plaintiff, VS.

JULIA R. LEOHNER; UKNOWN SPOUSE OF JULIA R. LEOHNER; USAA FEDERAL SAVINGS BANK: UNKNOWN TENANT #1; UNKNOWN TENANT #2; Defendant(s).

#### NOTICE OF FORECLOSURE SALE **PURSUANT TO CHAPTER 45**

NOTICE IS HEREBY GIVEN that sale will be made pursuant to a Final Judgment. Final Judgment was awarded on August 18, 2022 in Civil Case No. 21000542CAC, of the Circuit Court of the Judicial Circuit in and for Taylor County, Florida, wherein, LOANCARE, LLC is the Plaintiff, and JULIA R. LEOHNER; UKNOWN SPOUSE OF JULIA R. LEOHNER; USAA FEDERAL SAVINGS BANK; UNKNOWN TENANT #1; UNKNOWN TENANT #2 are Defendants.

The Clerk of the Court, Gary Knowles, will sell to the highest bidder for cash at 108 North Jefferson Street, Perry, FL 32347 on September 22, 2022 at 11:00 a.m. EST the following described real property as set forth in said Final Judgment, to wit:

THE NORTH 64 FEET OF LOT 2, BLOCK 4 OF THE ORIGINAL TOWN OF PERRY, ACCORDING TO THE MAP OR PLAT THEREOF ON RECORD IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT OF TAYLOR COUNTY, FLORIDA, PLAT BOOK ONE, PAGE ONE. Any person claiming an interest in

the surplus from the sale, if any, other than the property owner as of the date of the lis pendens must file a claim before the clerk reports the surplus as unclaimed. WITNESS my hand and the seal of

the court on August, 2022. CLERK OF THE COURT

Gary Knowles Kathryn Lago Deputy Clerk

ALDRIDGE PITE, LLP Attorney for Plaintiff 5300 West Atlantic Avenue,

Suite 303 Delray Beach, FL 33484 Telephone: 561-392-6391

Facsimile: 561-392-6965 ServiceMail@ Primary E-Mail: aldridgepite.com

PROPOSED CONSTITUTIONAL

## AMENDMENTS AND REVISIONS FOR THE 2022 GENERAL **ELECTION**

I, CORD BYRD, Secretary of State for Florida, do hereby give notice that the ballot title, summary and proposed text for each of the following proposed amendments and revisions to the Florida Constitution will be on the General Election ballot on November 8, 2022 in each county. The full text may also be found at https://dos.elections.myflorida. com/initiatives/, at FloridaPublicNotices.com, and at this newspaper's

No. 1 Constitutional Amendment

Article VII, Section 4; Article XII,

**Ballot Title** Limitation on the Assessment of

Real Property Used for Residential Purposes **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. **ARTICLE VII** 

#### FINANCE AND TAXATION

SECTION 4. Taxation; assessments.-By general law regulations shall be prescribed which shall se-

cure a just valuation of all property for ad valorem taxation, provided: (a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified

by general law and assessed solely

- on the basis of character or use. (b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or
- (c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.
- (d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.
- (1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the fola. Three percent (3%) of the
- assessment for the prior year.
- b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.
- (2) No assessment shall exceed just value.
- (3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsec-(4) New homestead property
- shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this sub-(5) Changes, additions, re-
- ductions, or improvements to home stead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this sub-(6) In the event of a termina-
- tion of homestead status, the property shall be assessed as provided by general law. (7) The provisions of this
- amendment are severable. If any of the provisions of this amendment shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment. (8)a. A person who establish-
- es a new homestead as of January 1 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. The assessed value of the newly established homestead shall be determined as follows: 1. If the just value of the new
- homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsec-2. If the just value of the new
- homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than \$500,000, the assessed value of the

new homestead shall be increased

so that the difference between the

just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

- b. By general law and subject to conditions specified therein, the legislature shall provide for application of this paragraph to property owned by more than one person.
- (e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general
- (f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the property or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older.
- Such a reduction may not exceed the lesser of the following: (1) The increase in assessed
- value resulting from construction or reconstruction of the property. (2) Twenty percent of the total
- assessed value of the property as improved. (g) For all levies other than

school district levies, assessments

- of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection. (1) Assessments subject to
- this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year. (2) No assessment shall ex-
- ceed just value.
- (3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.
- (4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.
- (h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.
- (1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.
- (2) No assessment shall exceed just value.
- (3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsec-
- (4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection. (5) Changes, additions, reduc-
- tions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection. (i) The legislature, by gen-
- eral law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property: (1) Any change or improve-
- dential purposes made to improve the property's resistance to wind damage or to flood damage. (2) The installation of a solar or renewable energy source device.

ment to real property used for resi-

- (j)(1) The assessment of the following working waterfront prop-
- erties shall be based upon the current use of the property: a. Land used predominantly for commercial fishing purposes. b. Land that is accessible
- launches into waters that are navic. Marinas and drystacks that

are open to the public.

to the public and used for vessel

d. Water-dependent marine

- manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.
- (2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general

## **ARTICLE XII SCHEDULE** SECTION 42. Limitation on the

assessment of real property used for residential purposes.—This section and the amendment to Section

LECALS

4 of Article VII, authorizing the legislature to prohibit an increase in the assessed value of real property used for residential purposes as a result of any change or improvement made to improve the property's resistance to flood damage, shall take effect January 1, 2023.

Article II, Section 5; Article XI, Section 5; repeal of Section 2 of Article XI **Ballot Title** 

No. 2 Constitutional Amendment,

# Abolishing the Constitution Revision

Commission

**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 Com-

mission, or legislative joint resolu-

ARTICLE II

#### **GENERAL PROVISIONS** SECTION 5. Public officers.-

(a) No person holding any office of emolument under any foreign government, or civil office of emolument under the United States or any other state, shall hold any office of honor or of emolument under the government of this state. No person shall hold at the same time more than one office under the government of the state and the counties and municipalities therein, except that a notary public or military officer may hold another office, and any officer may be a member of the a constitution revision commission. taxation and budget reform commission, a constitutional convention, or a statutory body having only advisory powers.

(b) Each state and county officer, before entering upon the duties of the office, shall give bond as required by law, and shall swear or affirm: "I do solemnly swear (or affirm) that

I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the state; and that I will well and faithfully perform the duties of... (title of office)... on which I am now about to enter. So help me God.", and thereafter shall devote personal attention to the duties of the office, and continue in office until a successor qualifies.

(c) The powers, duties, compensation and method of payment of state and county officers shall be fixed by law.

#### ARTICLE XI **AMENDMENTS**

SECTION 5. Amendment or revision election.-

(a) A proposed amendment to or revision of this constitution, or any part of it, shall be submitted to the electors at the next general election held more than ninety days after the joint resolution or report of a revision commission, constitutional convention or the taxation and budget reform commission proposing it is filed with the custodian of state records, unless, pursuant to law enacted by the affirmative vote of three-fourths of the membership of each house of the legislature and limited to a single amendment or revision, it is submitted at an earlier special election held more than ninety days after such filing.

revision of this constitution, or any part of it, by initiative shall be submitted to the electors at the general election provided the initiative petition is filed with the custodian of state records no later than February 1 of the year in which the general election is held. (c) The legislature shall pro-

(b) A proposed amendment or

- vide by general law, prior to the holding of an election pursuant to this section, for the provision of a statement to the public regarding the probable financial impact of any amendment proposed by initiative pursuant to section 3. (d) Once in the tenth week,
- and once in the sixth week immediately preceding the week in which the election is held, the proposed amendment or revision, with notice of the date of election at which it will be submitted to the electors, shall be published in one newspaper of general circulation in each county in which a newspaper is published. (e) Unless otherwise specifi-
- cally provided for elsewhere in this constitution, if the proposed amendment or revision is approved by vote of at least sixty percent of the electors voting on the measure, it shall be effective as an amendment to or revision of the constitution of the state on the first Tuesday after the first Monday in January following the election, or on such other date as may be specified in the amendment or revision. No. 3 Constitutional Amendment, Article VII, Section 6; Article XII

#### **Ballot Title** Additional Homestead Property Tax Exemption for Specified Critical Pub-

lic Services Workforce **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 wel-

fare services professionals, active

duty members of the United States Armed Forces, and Florida National Guard members. This amendment shall take effect January 1, 2023.

## **ARTICLE VII**

FINANCE AND TAXATION SECTION 6. Homestead exemptions.-

legal or equitable title to real estate

(a) Every person who has the

and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twentyfive thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value. (b) Not more than one exemp-

tion shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property. (c) By general law and subject to conditions specified therein, the

who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law. (d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject

to the provisions of general law, to

grant either or both of the following

additional homestead tax exemp-

Legislature may provide to renters,

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixtyfive, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixtyfive, and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living. (e)(1) Each veteran who is age

65 or older who is partially or totally

permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, serviceconnected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this paragraph, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. (2) If a veteran who receives the discount described in paragraph

(1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to the surviving spouse's new homestead property, if used as his or her permanent residence and

he or she has not remarried.

(3) This subsection is self-ex-

ecuting and does not require imple-

menting legislation. (f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

- (1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.
- (2) The surviving spouse of a first responder who died in the line of duty.

totally and permanently disabled

as a result of an injury or injuries

sustained in the line of duty. Causal

(3) A first responder who is

connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease. As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a

paramedic, and the term "in the line

of duty" means arising out of and

in the actual performance of duty

required by employment as a first

responder.

(g) By general law and subject to conditions and limitations specified therein, for all levies other than school district levies, the legislature may provide an additional homestead exemption on the assessed valuation of greater than one hundred thousand dollars and up to one hundred fifty thousand dollars to a classroom teacher, a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, a paramedic, a child welfare services professional, an active duty member of the United States Armed Forces, or a member of the Florida National Guard who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent

# **ARTICLE XII SCHEDULE**

upon the owner.

Additional homestead property tax exemption for specified critical public services workforce.-This section and the amendment to Section 6 of Article VII, authorizing the legislature, for all levies other than school district levies, to grant an additional homestead property tax exemption on \$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 members of the

#### fect January 1, 2023. PROPUESTAS DE **ENMIENDAS Y REVISIONES** CONSTITUCIONALES PARA LA

Florida National Guard, shall take ef-

**ELECCION GENERAL DEL 2022** Yo, CORD BYRD EE, Secretario de Estado de la Florida, por el presente notifico que el título del boleta, el resumen del boleta, y el texto de las siguientes enmiendas constitucionales propuestas y revisiones estarán en el boleta de las elecciones generales del 2022 en el día 8 de noviembre, 2022, en cada condado. El texto completo de estas enmiendas como se presenten aquí también se puede encontrar en DOS.Elections.MyFlorida.com/ initiatives, en FloridaPublicNotices.

periódico. N.º 1 Enmienda Constitucional Capítulo VII, Artículo 4; Capítulo XII, Artículo 42

com, y en el sitio web de este

# Título de la boleta

Límites Sobres La Tasción Raíces Utilizados Con Fines Residenciales

### Resumen de la boleta Proponer una enmienda a la

Constitución Estatal, con entrada en vigor el 1.º de enero de 2023, que autorice a Legislatura, de acuerdo con la ley general, a prohibir la consideración de cualquier cambio o mejora a los bienes raíces utilizados con fines residenciales que aumente la resistencia del bien frente a daños por inundaciones a la hora de determinar el valor de dicho bien con el fin de calcular el impuesto ad valorem.

### FINANZAS Y TRIBUTACIÓN ARTÍCULO 4. Impuesto; tasaciones.

**CAPÍTULO VII** 

 Se establecerán disposiciones de acuerdo con la ley general para asegurar una tasación justa de todos los bienes alcanzados por el impuesto ad valorem, con las condiciones que se enumeran a continuación: (a) Los terrenos destinados a la explotación agrícola, los terrenos

- que generan gran recarga de agua para los acuíferos de Florida o los terrenos utilizados en forma exclusiva para fines recreativos no comerciales pueden clasificarse según la ley general y tasarse únicamente en razón de su naturaleza o su uso. (b) Según lo dispuesto por la ley
- general y sujeto a las condiciones, definiciones limitaciones razonables especificadas en la misma, el terreno utilizado para fines de conservación se clasificará por ley general y se tasará únicamente en función de su carácter o uso.

# → Please see page 11