CS/CS/CS/HB 1163 — Ad Valorem Taxation

by Economic Affairs Committee; Appropriations Committee; Finance and Tax Committee; and Reps. Dorworth, Bovo and others (CS/SB 1722 by Judiciary Committee; and Senators Fasano and Gaetz)

This bill provides statutory implementation of House Joint Resolution (HJR) 381 should the joint resolution be approved by the voters. The bill reduces the limitation on annual assessment increases applicable to non-homestead property and certain residential and nonresidential property from 10 percent to 5 percent, except that changes, additions, and improvements begin being assessed at just value.

The bill also provides an additional homestead exemption for specified "first-time Florida homesteaders," who have established the right to receive a homestead exemption as provided in s. 196.031, F.S., within one year after purchasing homestead property and who have not owned property and received a homestead exemption in the past three calendar years. The bill allows a "first-time Florida homesteader" to receive an additional homestead exemption equal to 50 percent of the just value of the homestead property, not to exceed the median just value of all homestead property within the county. The additional exemption applies for a period of five years or until the property is sold and shall be reduced by 20 percent of the initial exemption on January 1 of each succeeding year until it is no longer available in the sixth and subsequent years. The exemption does not apply to school levies.

The bill grants the Florida Department of Revenue emergency rulemaking authority in order to implement the provisions of this bill and requires an annual appropriation, beginning in the 2012-2013 fiscal year, to offset ad valorem revenue reductions experienced by fiscally constrained counties, as defined in s. 218.67(1), F.S., due to the constitutional revisions contained in HJR 381.

This bill shall take effect upon becoming law. If provisions of this bill take effect upon approval of HJR 381 at the 2012 presidential preference primary, the provisions shall apply retroactively to the 2012 tax roll. If provisions of this bill take effect upon approval of HJR 381 at the November 2012 general election, the provisions shall apply to the 2013 tax roll.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 28-8: House 96-18

This summary is provided for information only and does not represent the opinion of any Senator, Senate Officer, or Senate Office.

CS/CS/CS/HB 1163 Page 1

HB 4031 — Local Government Services

by Rep. Dorworth and others (SB 1942 by Senator Bennett)

This bill repeals a section of law created in 1999 that provides a process for counties and municipalities to develop and adopt plans to improve the efficiency, accountability and coordination of the delivery of local government services. Local governments may accomplish the same results by entering into interlocal agreements and do not use the procedure provided in this law.

If approved by the Governor, these provisions take effect July 1, 2011.

Vote: Senate 39-0; House 118-0

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HB 4031 Page 1

HB 7001 — Growth Management

by Community and Military Affairs Subcommittee and Rep. Workman (SB 174 by Senators Bennett and Gaetz)

In response to ongoing litigation, this bill (Chapter 2011-14, L.O.F.) reenacts sections of law amended by the parts of ch. 2009-96, Laws of Florida, (SB 360 from 2009) most closely related to the subject of growth management to eliminate any possible question that any of these provisions could be subjected to a single subject challenge. Additionally, since the bill passed by a 2/3 majority of each house, it could remove the argument that these provisions violate the mandates provision of the Florida Constitution. The bill does not change the law but reaffirms the changes to the law made in 2009 related to growth management.

These provisions became law upon approval by the Governor on April 27, 2011. *Vote: Senate 30-7; House 80-39*

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HB 7001 Page 1

HB 7003 — Affordable Housing

by Community and Military Affairs Subcommittee and Rep. Workman (SB 176 by Senators Bennett and Gaetz)

This bill (Chapter 2011-15, L.O.F.) reenacts certain sections of law created by ch. 2009-96, Laws of Florida, (SB 360 from 2009) that are most closely related to the subject of affordable housing in order to eliminate any possible question that it could be subjected to a single subject challenge or struck down as an unconstitutional unfunded mandate. The bill does not change the law, but reaffirms the changes to the law made in 2009 by SB 360 relating to affordable housing.

These provisions became law upon approval by the Governor on April 27, 2011. *Vote: Senate 36-2; House 116-0*

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