

HB 1165

2004

A bill to be entitled

An act relating to ad valorem taxation of golf course property; creating s. 193.704, F.S.; providing for application of a specific additional factor in arriving at just valuation of golf course real property; specifying limits in changing the assessed value of golf course property under certain circumstances; providing a limitation; requiring the Department of Revenue to adopt rules providing for a uniform statewide methodology for property appraisers to assess golf course property; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 193.704, Florida Statutes, is created to read:

193.704 Golf course real property; effect of contiguous homestead properties.--In arriving at just valuation, pursuant to s. 193.011, of golf course real property, if property which is assessed as homestead property, as provided under s. 6, Art. VII of the State Constitution, is contiguous with at least 75 percent of the boundary of the real property of the golf course, the property appraiser shall apply the criteria and limitations specified in s. 4(c)(1), Art. VII of the State Constitution in making assessments and changes to assessments of value of the golf course real property. Changes in ownership of such property contiguous to the golf course shall not result in any change in the assessed value of the golf course property in any year so long as the 75-percent homestead criterion is maintained for the

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30 entire year. Pursuant to chapter 195, the Department of Revenue  
31 shall adopt rules providing for uniform statewide assessment  
32 methodologies to be used by property appraisers in assessing  
33 golf course real property.

34 Section 2. This act shall take effect January 1, 2005.