

HB 7199

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1 A bill to be entitled
2 An act relating to homestead exemption for permanent
3 residence renters; amending s. 196.011, F.S.; providing an
4 additional application requirement for permanent residence
5 renters; amending s. 196.015, F.S.; providing an
6 additional factor for determination of permanent rental
7 residency by property appraisers; creating s. 196.105,
8 F.S.; providing for a homestead exemption for permanent
9 residence renters; providing criteria, requirements,
10 procedures, and limitations for applying for and granting
11 the exemption; providing procedures for appeals of
12 disapprovals of exempt status; requiring lessors to
13 provide rental statements to lessees for certain purposes;
14 providing notice requirements for lessees; providing a
15 methodology for determining the amount of the exemption;
16 requiring property appraisers to certify taxes on the
17 exemptions to tax collectors; requiring tax collectors to
18 issue warrant to permanent rental residents under certain
19 circumstances; creating s. 196.106, F.S.; providing
20 procedures for property appraisers to determine exemption
21 amounts in subsequent years; providing legislative
22 declarations; providing for application; providing an
23 effective date.

24
25 Be It Enacted by the Legislature of the State of Florida:

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27 Section 1. Subsection (5) of section 196.011, Florida
28 Statutes, is amended to read:

29 196.011 Annual application required for exemption.--
 30 (5) The owner of property that received an exemption in
 31 the prior year, or a property owner who filed an original
 32 application that was denied in the prior year solely for not
 33 being timely filed, may reapply on a short form as provided by
 34 the department. The short form shall require the applicant to
 35 affirm that the use of the property and his or her status as a
 36 permanent resident have not changed since the initial
 37 application. In the case of a permanent residence renter
 38 reapplying for an exemption, the resident shall make an
 39 additional affirmation that the resident paid rent for all 12
 40 months during the prior year and the landlord did not recover
 41 possession of the dwelling unit based upon nonpayment of rent.

42 Section 2. Subsection (9) is added to section 196.015,
 43 Florida Statutes, to read:

44 196.015 Permanent residency; factual determination by
 45 property appraiser.--Intention to establish a permanent
 46 residence in this state is a factual determination to be made,
 47 in the first instance, by the property appraiser. Although any
 48 one factor is not conclusive of the establishment or
 49 nonestablishment of permanent residence, the following are
 50 relevant factors that may be considered by the property
 51 appraiser in making his or her determination as to the intent of
 52 a person claiming a homestead exemption to establish a permanent
 53 residence in this state:

54 (9) The rental agreement for a residential dwelling unit,
 55 as defined in s. 83.43, as the result of a written instrument

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56 signed by the lessor and having a tenancy of no less than month
57 to month and a duration of at least 1 year.

58 Section 3. Section 196.105, Florida Statutes, is created
59 to read:

60 196.105 Homestead exemption for permanent residence
61 renters.--Every permanent resident of this state who, on January
62 1, has possession of a residential dwelling unit, as defined in
63 s. 83.43, as the result of rent paid in money or checks, or the
64 electronic equivalent of money or checks, pursuant to an
65 instrument in writing signed by the lessor and having a tenancy
66 of no less than month to month and a duration of at least 1 year
67 shall have the right to an exemption from ad valorem taxation
68 levied by the governing bodies of counties, municipalities, and
69 special districts up to the assessed valuation of \$15,000 on the
70 dwelling unit, subject to the following actual exemption
71 descriptions and limitations:

72 (1) Every permanent resident may file a notice of
73 permanent residency with the property appraiser in accordance
74 with s. 196.015, at any time. The property appraiser shall
75 consider all the applications for permanent residency status
76 within 60 days after receiving the completed request.

77 (a) If, upon investigation, the property appraiser finds
78 that the resident is entitled to permanent resident status under
79 the law, the property appraiser shall make such entries upon the
80 tax rolls of the county as are necessary to allow the exemption
81 to the resident and notify the resident by first class mail.

82 (b) If, after due consideration, the property appraiser
83 finds that the resident is not entitled under the law to

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84 permanent resident status, the property appraiser shall
85 immediately provide a notice of such disapproval, giving the
86 reasons for such disapproval, a copy of which notice shall be
87 served upon the resident by the property appraiser by personal
88 delivery or by registered mail to the post office address given
89 by the resident. The resident may appeal to the value adjustment
90 board the decision of the property appraiser refusing to allow
91 the permanent resident status, and the board shall review the
92 application and evidence presented to the property appraiser
93 upon which the resident based the claim for permanent resident
94 status and shall hear the resident in person or by agent on
95 behalf of the resident's right to such status. The value
96 adjustment board shall reverse the decision of the property
97 appraiser in the cause and grant exemption to the resident if in
98 the board's judgment the resident is entitled to the exemption
99 or shall affirm the decision of the property appraiser. The
100 action of the board is final in the cause unless the resident
101 files, within 15 days after the date of refusal of the
102 application by the board, in the circuit court of the county in
103 which the resident is requesting permanent resident status a
104 proceeding against the property appraiser for a declaratory
105 judgment as is provided by chapter 86 or other appropriate
106 proceeding.

107 (2) (a) Each resident who seeks an initial permanent
108 residence renter's exemption shall notify the resident's lessors
109 for the previous year of their need for a rental payment
110 certification no later than January 10 of the year in which
111 initial exemption is requested. The lessors of the permanent

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112 resident in the previous year shall furnish to the lessee a
113 statement signed under penalty of perjury concerning the number
114 of months for which rent was paid in the prior year no later
115 than February 1 of the year for which initial exemption is
116 claimed. This notice shall be sent by certified mail to the
117 permanent resident, unless the notice is personally delivered to
118 and received by the permanent resident.

119 (b) If the permanent resident is unable to secure the
120 certification of rents paid, the property appraiser shall
121 request the information in writing by first class mail from the
122 lessor owner. Failure by the lessor to supply the requisite
123 information to the property appraiser within 14 days after the
124 request constitutes breach of a declared duty, enforceable by
125 civil action by the permanent resident. Court costs and
126 attorney's fees shall be awarded to the permanent residents if
127 they prevail in enforcement actions.

128 (c) Each permanent resident who seeks an initial permanent
129 residence renter's exemption shall file a notice with the
130 property appraiser no later than March 1 of the year for which
131 the exemption is claimed. The permanent resident shall attach to
132 the application for exemption the permanent resident status
133 notification, copies of the lease or leases which cover the
134 prior year and the current year, as well as the rent
135 certifications required by this subsection.

136 (3) The initial exemption from ad valorem taxation shall
137 be for 0.083 of the amount of the exemption for each month of
138 residential tenancy at a dwelling unit or units for the previous
139 year for which rent was paid and certified by lessors. When a

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140 dwelling unit is occupied and rent is paid for a partial month
141 consisting of 15 days or more, an exemption shall be granted for
142 the entire month, provided that no single calendar month is
143 counted more than once in a calendar year. The amount of the
144 exemption for permanent residents shall be carefully considered
145 and computed by the property appraiser as soon as practicable
146 after March 1 of each current year and completed before July 1
147 of that year for which exemption is claimed.

148 (a) If, upon investigation, the property appraiser finds
149 that the permanent resident is entitled to the full tax
150 exemption applied for under the law, the property appraiser
151 shall make such entries upon the tax rolls of the county as are
152 necessary to allow the exemption to the permanent resident and
153 notify the resident of the approved exemption amount by first
154 class mail no later than 10 days following determination of the
155 exemption amount.

156 (b) If, after due consideration, the property appraiser
157 finds that the permanent resident is not entitled under the law
158 to all or any portion of the exemption amount requested, the
159 property appraiser shall immediately provide a notice of such
160 disapproval, giving the reasons for such disapproval, a copy of
161 which notice shall be served upon the permanent resident by the
162 property appraiser by personal delivery or by registered mail to
163 the post office address given by the permanent resident. The
164 permanent resident may appeal to the value adjustment board the
165 decision of the property appraiser refusing to allow all or any
166 portion of the exemption for which application was made, and the
167 board shall review the application and evidence presented to the

168 property appraiser upon which the permanent resident based the
 169 claim for exemption and shall hear the permanent resident in
 170 person or by agent on behalf of his or her right to such
 171 exemption. The value adjustment board shall reverse the decision
 172 of the property appraiser in the cause and grant the exemption
 173 to the permanent resident if in the board's judgment the
 174 permanent resident is entitled to the exemption or shall affirm
 175 the decision of the property appraiser. The action of the board
 176 is final in the cause unless the permanent resident files,
 177 within 15 days from the date of refusal of the application by
 178 the board, in the circuit court of the county in which the
 179 homestead is situated a proceeding against the property
 180 appraiser for a declaratory judgment as is provided by chapter
 181 86 or other appropriate proceeding.

182 (4) The taxes on the exemption shall be certified by the
 183 property appraiser to the tax collector no later than:

184 (a) Fifteen days following a final determination of
 185 permanent resident status and exemption amount in the case of
 186 contested determinations; or

187 (b) July 30 of the year for which exemption is claimed.

188 (5) The tax collector shall issue a warrant to the
 189 permanent resident in the amount of the computed exemption
 190 within 30 days after certification by the property appraiser.

191 Section 4. Section 196.106, Florida Statutes, is created
 192 to read:

193 196.106 Procedures for property appraisers to determine
 194 exemption amounts in subsequent years.--If the initial exemption
 195 was for 100 percent, a property appraiser may, in subsequent

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196 years, notify persons previously entitled to permanent residence
197 renter's homestead exemption in the manner set forth in s.
198 196.011. If the initial exemption was for less than 100 percent,
199 the exemption amount in the second year shall also be determined
200 in the manner set forth in s. 196.105.

201 Section 5. The Legislature declares that it is a proper
202 and legitimate state purpose to provide ad valorem tax relief to
203 permanent residence renters of this state. The Legislature
204 intends, in implementing the provisions of section 6(e), Article
205 VII of the State Constitution, that such ad valorem tax relief
206 be structured in a manner as to ensure that permanent residence
207 renters directly receive the benefit of the exemption. Pursuant
208 to section 18, Article VII of the State Constitution, the
209 Legislature hereby determines and declares that the provisions
210 of this legislation fulfill an important state interest.

211 Section 6. This act shall take effect upon becoming a law
212 and the exemption from ad valorem taxation granted to permanent
213 residence renters shall be available for years beginning January
214 1, 2008.