

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Kreegel offered the following:

2

3 **Amendment (with title amendment)**

4 Remove line(s) 322-1586 and insert:

5 if approved by referendum; or

6 2. A rate in excess of 110 percent may be adopted if  
7 approved by referendum.

8 (b) The millage rate of a county or municipality,  
9 municipal service taxing unit of that county, and any special  
10 district dependent to that county or municipality may exceed in  
11 any year the maximum millage rate calculated pursuant to this  
12 subsection if the total county ad valorem taxes levied or total  
13 municipal ad valorem taxes levied, as defined in s. 200.001, do  
14 not exceed the maximum total county ad valorem taxes levied or  
15 maximum total municipal ad valorem taxes levied, as defined in  
16 s. 200.001, respectively. Voted millage as defined in this

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17 chapter and taxes levied by a municipality or independent  
18 special district that has levied ad valorem taxes for less than  
19 5 years are not subject to the limitation on millage rates  
20 provided by this subsection. Total taxes levied may exceed the  
21 maximum calculated pursuant to subsection (6) as a result of an  
22 increase in taxable value above that certified in subsection (1)  
23 if such increase is less than the percentage amounts contained  
24 in subsection (6); however, if such increase in taxable value  
25 exceeds the percentage amounts contained in this subsection,  
26 millage rates subject to subsection (6), s. 200.185, or s.  
27 200.186 must be reduced so that total taxes levied do not exceed  
28 the maximum.

29 (13)-(12)(a) Any taxing authority in violation of this  
30 section, other than subsection (5), shall be subject to  
31 forfeiture of state funds otherwise available to it for the 12  
32 months following a determination of noncompliance by the  
33 Department of Revenue ~~appropriate state agency.~~

34 (b) Within 30 days of the deadline for certification of  
35 compliance required by s. 200.068, the department shall notify  
36 any taxing authority in violation of this section, other than  
37 subsection (5), that it is subject to paragraph (c). Except for  
38 revenues from voted levies or levies imposed pursuant to s.  
39 1011.60(6), the revenues of any taxing authority in violation of  
40 this section, other than subsection (5), collected in excess of  
41 the rolled-back rate shall be held in escrow until the process  
42 required by paragraph (c) is completed and approved by the  
43 department. The department shall direct the tax collector to so  
44 hold such funds.

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45 (c) Any taxing authority so noticed by the department  
46 shall repeat the hearing and notice process required by  
47 paragraph (2)(d), except that:

48 1. The advertisement shall appear within 15 days of notice  
49 from the department.

50 2. The advertisement, in addition to meeting the  
51 requirements of subsection (3), shall contain the following  
52 statement in boldfaced type immediately after the heading:

53 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing  
54 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE  
55 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

56 3. The millage newly adopted at this hearing shall not be  
57 forwarded to the tax collector or property appraiser and may not  
58 exceed the rate previously adopted.

59 4. If the newly adopted millage is less than the amount  
60 previously forwarded pursuant to subsection (4), any moneys  
61 collected in excess of the new levy shall be held in reserve  
62 until the subsequent fiscal year and shall then be utilized to  
63 reduce ad valorem taxes otherwise necessary.

64 (d) If any county or municipality is in violation of  
65 subsection (5), s. 200.185, or s. 200.186 because total county  
66 or municipal ad valorem taxes exceeded the maximum total county  
67 or municipal ad valorem taxes, respectively, that county shall  
68 forfeit the distribution of local government half-cent sales tax  
69 revenues during the 12 months following a determination of  
70 noncompliance by the Department of Revenue as described in s.  
71 218.63(3) and this subsection. If the executive director of the  
72 Department of Revenue determines that any county or municipality  
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73 may be in violation of subsection (5), s. 200.185, or s.  
74 200.186, the Department of Revenue and the county or  
75 municipality shall follow the procedures set forth in paragraph  
76 (e). During the pendency of any procedure under paragraph (e) or  
77 any administrative or judicial action to challenge any action  
78 taken under this subsection, the tax collector shall hold in  
79 escrow any revenues collected in excess of the amount allowed by  
80 subsection (5), s. 200.185, or s. 200.186, as determined by the  
81 executive director. Such revenues shall be held in escrow until  
82 the process required by paragraph (e) is completed and approved  
83 by the department. The department shall direct the tax collector  
84 to so hold such funds. If the county or municipality remedies  
85 the noncompliance, any moneys collected in excess of the new  
86 levy or in excess of the amount allowed by subsection (5), s.  
87 200.185, or s. 200.186 shall be held in reserve until the  
88 subsequent fiscal year, and shall then be used to reduce ad  
89 valorem taxes otherwise necessary. If the county or municipality  
90 does not remedy the noncompliance, the provisions of s. 218.63  
91 shall apply.

92 (e) The following procedures shall be followed when the  
93 executive director notifies a county or municipality, special  
94 district dependent thereto, or municipal service taxing unit of  
95 the county that he or she has determined that it may be in  
96 violation of subsection (5), s. 200.185, or s. 200.186:

97 1. Within 30 days after the deadline for certification of  
98 compliance required by s. 200.068, the executive director shall  
99 notify the taxing authority of his or her determination

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100 regarding subsection (5), s. 200.185, or s. 200.186 and that it  
101 is subject to subparagraph 2.

102 2. Any taxing authority so noticed by the executive  
103 director shall repeat the hearing and notice process required by  
104 paragraph (2)(d), except that:

105 a. The advertisement shall appear within 15 days after  
106 notice from the executive director.

107 b. The advertisement, in addition to meeting the  
108 requirements of subsection (3), must contain the following  
109 statement in boldfaced type immediately after the heading:

110 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing  
111 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE  
112 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

113 c. The millage newly adopted at this hearing shall not be  
114 forwarded to the tax collector or property appraiser and may not  
115 exceed the rate previously adopted or the amount allowed by  
116 subsection (5), s. 200.185, or s. 200.186.

117 d. The determination of the executive director is not  
118 subject to chapter 120.

119 Section 3. Section 200.068, Florida Statutes, is amended  
120 to read:

121 200.068 Certification of compliance with this  
122 chapter.--Not later than 30 days following adoption of an  
123 ordinance or resolution establishing a property tax levy, each  
124 taxing authority shall certify compliance with the provisions of  
125 this chapter to the Department of Revenue. In addition to a  
126 statement of compliance, such certification shall include a copy  
127 of the ordinance or resolution so adopted; a copy of the

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128 certification of value showing rolled-back millage and proposed  
129 millage rates, as provided to the property appraiser pursuant to  
130 s. 200.065(1) and (2)(b); maximum millage rates calculated  
131 pursuant to s. 200.065(5), s. 200.185, or s. 200.186, together  
132 with values and calculations upon which the maximum millage  
133 rates are based; and a certified copy of the advertisement, as  
134 published pursuant to s. 200.065(3). In certifying compliance,  
135 the governing body of the county shall also include a certified  
136 copy of the notice required under s. 194.037. However, if the  
137 value adjustment board completes its hearings after the deadline  
138 for certification under this section, the county shall submit  
139 such copy to the department not later than 30 days following  
140 completion of such hearings.

141 Section 4. Subsection (3) is added to section 218.63,  
142 Florida Statutes, to read:

143 218.63 Participation requirements.--

144 (3) A county or municipality may not participate in the  
145 distribution of local government half-cent sales tax revenues  
146 during the 12 months following a determination of noncompliance  
147 by the Department of Revenue as provided in s. 200.065(13)(e).

148 Section 5. Subsection (5) of section 193.1142, Florida  
149 Statutes, is amended to read:

150 193.1142 Approval of assessment rolls.--

151 (5) Whenever an assessment roll submitted to the  
152 department is returned to the property appraiser for additional  
153 evaluation, a review notice shall be issued for the express  
154 purpose of the adjustment provided in s. 200.065(11) ~~s.~~  
155 ~~200.065(10)~~.

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156 Section 6. Paragraph (f) of subsection (1) of section  
157 194.037, Florida Statutes, is amended to read:

158 194.037 Disclosure of tax impact.--

159 (1) After hearing all petitions, complaints, appeals, and  
160 disputes, the clerk shall make public notice of the findings and  
161 results of the board in at least a quarter-page size  
162 advertisement of a standard size or tabloid size newspaper, and  
163 the headline shall be in a type no smaller than 18 point. The  
164 advertisement shall not be placed in that portion of the  
165 newspaper where legal notices and classified advertisements  
166 appear. The advertisement shall be published in a newspaper of  
167 general paid circulation in the county. The newspaper selected  
168 shall be one of general interest and readership in the  
169 community, and not one of limited subject matter, pursuant to  
170 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
171 ADJUSTMENT BOARD. The public notice shall list the members of  
172 the value adjustment board and the taxing authorities to which  
173 they are elected. The form shall show, in columnar form, for  
174 each of the property classes listed under subsection (2), the  
175 following information, with appropriate column totals:

176 (f) In the sixth column, the net shift in taxes to parcels  
177 not granted relief by the board. The shift shall be computed as  
178 the amount shown in column 5 multiplied by the applicable  
179 millage rates adopted by the taxing authorities in hearings held  
180 pursuant to s. 200.065(2)(d) or adopted by vote of the electors  
181 pursuant to s. 9(b) or s. 12, Art. VII of the State  
182 Constitution, but without adjustment as authorized pursuant to  
183 s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing authority the

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184 hearing has not been completed at the time the notice required  
185 herein is prepared, the millage rate used shall be that adopted  
186 in the hearing held pursuant to s. 200.065(2)(c).

187 Section 7. Paragraph (i) of subsection (2) of section  
188 1011.71, Florida Statutes, is amended to read:

189 1011.71 District school tax.--

190 (2) In addition to the maximum millage levy as provided in  
191 subsection (1), each school board may levy not more than 2 mills  
192 against the taxable value for school purposes for district  
193 schools, including charter schools at the discretion of the  
194 school board, to fund:

195 (i) Payment of the cost of school buses when a school  
196 district contracts with a private entity to provide student  
197 transportation services if the district meets the requirements  
198 of this paragraph.

199 1. The district's contract must require that the private  
200 entity purchase, lease-purchase, or lease, and operate and  
201 maintain, one or more school buses of a specific type and size  
202 that meet the requirements of s. 1006.25.

203 2. Each such school bus must be used for the daily  
204 transportation of public school students in the manner required  
205 by the school district.

206 3. Annual payment for each such school bus may not exceed  
207 10 percent of the purchase price of the state pool bid.

208 4. The proposed expenditure of the funds for this purpose  
209 must have been included in the district school board's notice of  
210 proposed tax for school capital outlay as provided in s.

211 200.065(10) ~~s. 200.065(9)~~.

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212  
213 Violations of these expenditure provisions shall result in an  
214 equal dollar reduction in the Florida Education Finance Program  
215 (FEFP) funds for the violating district in the fiscal year  
216 following the audit citation.

217 Section 8. Section 200.185, Florida Statutes, is created  
218 to read:

219 200.185 Maximum millage rates for the 2007-2008 and 2008-  
220 2009 fiscal years.--

221 (1) As used in this section, the term:

222 (a) "County of special financial concern" means a county  
223 considered fiscally constrained pursuant to s. 218.67 and for  
224 which 1 mill will raise less than \$100 per capita.

225 (b) "Municipality of special financial concern" means a  
226 municipality within a county of special financial concern or a  
227 municipality that has been at any time since 2001 in a state of  
228 financial emergency pursuant to s. 218.503.

229 (2)(a) The maximum millage rate that a county, municipal  
230 service taxing unit of that county, or a special district  
231 dependent to that county may levy by referendum shall be  
232 determined as follows:

233 1. For any county of special financial concern for which  
234 the compound annual growth rate in total county ad valorem taxes  
235 levied, as defined in s. 200.001, per capita from fiscal year  
236 2001-2002 to fiscal year 2006-2007 was no more than 5 percent,  
237 100 percent of the rolled-back rate, as calculated under s.  
238 200.065;

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239       2. For any county not included in subparagraph 1. for  
240 which the compound annual growth in total county ad valorem  
241 taxes levied, as defined in s. 200.001, per capita from fiscal  
242 year 2001-2002 to fiscal year 2006-2007 was no more than 7  
243 percent, or, notwithstanding subparagraphs 3., 4., and 5., any  
244 county that is a county of special financial concern not  
245 included in subparagraph 1., 97 percent of the rolled-back rate,  
246 as calculated under s. 200.065;

247       3. For any county for which the compound annual growth in  
248 total county ad valorem taxes levied, as defined in s. 200.001,  
249 per capita from fiscal year 2001-2002 to fiscal year 2006-2007  
250 was greater than 7 percent but no more than 9 percent, 95  
251 percent of the rolled-back rate, as calculated under s. 200.065;

252       4. For any county for which the compound annual growth in  
253 total county ad valorem taxes levied, as defined in s. 200.001,  
254 per capita from fiscal year 2001-2002 to fiscal year 2006-2007  
255 was greater than 9 percent but no more than 11 percent, 93  
256 percent of the rolled-back rate, as calculated under s. 200.065;

257       5. For any county for which the compound annual growth in  
258 total county ad valorem taxes levied, as defined in s. 200.001,  
259 per capita from fiscal year 2001-2002 to fiscal year 2006-2007  
260 was greater than 11 percent, 91 percent of the rolled-back rate,  
261 as calculated under s. 200.065;

262       (b) The maximum millage rate that may be levied under  
263 paragraph (a) may be increased to:

264       1. The rolled-back rate, as calculated under s. 200.065,  
265 if approved by referendum; or

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266       2. The nonvoted millage rate that was levied in the 2006-  
267 2007 fiscal year, if approved by referendum.

268       (c) Upon approval of a maximum rate as provided in  
269 paragraph (b), a higher rate may be levied if approved by  
270 referendum.

271       (3) (a) The maximum millage rate that a municipality or a  
272 special district dependent to a municipality may levy by  
273 referendum shall be determined as follows:

274       1. For any municipality for which the compound annual  
275 growth in total municipal ad valorem taxes levied, as defined in  
276 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
277 2006-2007 was no more than 6 percent, or, for a municipality  
278 that first levied ad valorem taxes in the 2002-2003 fiscal year,  
279 100 percent of the rolled-back rate, as calculated under s.  
280 200.065;

281       2. For any municipality for which the compound annual  
282 growth in total municipal ad valorem taxes levied, as defined in  
283 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
284 2006-2007 was greater than 6 percent but no more than 7.5  
285 percent, or, notwithstanding subparagraphs 3., 4., and 5., any  
286 municipality that is a municipality of special financial concern  
287 not included in subparagraph 1., 97 percent of the rolled-back  
288 rate, as calculated under s. 200.065;

289       3. For any municipality for which the compound annual  
290 growth in total municipal ad valorem taxes levied, as defined in  
291 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
292 2006-2007 was greater than 7.5 percent but no more than 10.5

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293 percent, 95 percent of the rolled-back rate, as calculated under  
294 s. 200.065;

295 4. For any municipality for which the compound annual  
296 growth in total municipal ad valorem taxes levied, as defined in  
297 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
298 2006-2007 was greater than 10.5 percent but no more than 12.4  
299 percent, 93 percent of the rolled-back rate, as calculated under  
300 s. 200.065;

301 5. For any municipality for which the compound annual  
302 growth in total municipal ad valorem taxes levied, as defined in  
303 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
304 2006-2007 was greater than 12.4 percent, 91 percent of the  
305 rolled-back rate, as calculated under s. 200.065;

306 (b) The maximum millage rate that may be levied under  
307 paragraph (a) may be increased to:

308 1. The rolled-back rate, as calculated under s. 200.065,  
309 if approved by referendum; or

310 2. The nonvoted millage rate that was levied in the 2006-  
311 2007 fiscal year, if approved by referendum.

312 (c) Upon approval of a maximum rate as provided in  
313 paragraph (b), a higher rate may be levied if approved by  
314 referendum.

315 (4) The maximum millage rate that an independent special  
316 district may levy by referendum is 97 percent of the rolled-back  
317 rate, as calculated under s. 200.065.

318 (a) The maximum millage rate specified in this subsection  
319 may be increased to the rolled-back rate if approved by  
320 referendum.

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321       (b) The maximum millage rate specified in this subsection  
322 may be increased to the nonvoted millage rate that was levied in  
323 the 2006-2007 fiscal year, if approved by referendum.

324       (c) Upon approval of a maximum rate in paragraph (b), a  
325 higher rate may be levied if approved by referendum.

326       (5) In the 2008-2009 fiscal year, a county, municipal  
327 service taxing units of that county, and special districts  
328 dependent to that county; a municipality and special districts  
329 dependent to that municipality; and an independent special  
330 district may levy a maximum millage determined as follows:

331       (a) The maximum millage rate that may be levied shall be  
332 the rolled-back rate calculated pursuant to s. 200.065 and  
333 adjusted for growth in per capita Florida personal income,  
334 except that ad valorem tax revenue levied in the 2007-2008  
335 fiscal year shall be reduced by any tax revenue resulting from a  
336 millage rate approved by referendum in excess of the maximum  
337 rate that could have been levied by referendum as provided in  
338 this section.

339       (b) A rate of not more than 110 percent of the rate in  
340 paragraph (a) may be levied if approved by referendum.

341       (c) A rate in excess of the millage rate allowed in  
342 paragraph (b) may be levied if approved by referendum.

343       (6) Any county or municipality that is in violation of  
344 this section shall forfeit the distribution of the local  
345 government half-cent sales tax revenues during the 12 months  
346 following a determination of noncompliance by the Department of  
347 Revenue, subject to the conditions provided in ss. 200.065 and  
348 218.63.

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349       (7) On or before July 13, 2007, the executive director of  
350 the Department of Revenue, after consultation with the Revenue  
351 Estimating Conference, shall determine and publish on the  
352 Department of Revenue's website and in the next available issue  
353 of the Florida Administrative Weekly the compound annual growth  
354 rate in per capita property tax levies for each county and  
355 municipality, exclusive of voted levies, calculated from fiscal  
356 year 2001-2002 through fiscal year 2006-2007, based on the April  
357 1 official population estimates of 2001 and 2006, respectively,  
358 for each jurisdiction pursuant to s. 186.901, exclusive of  
359 inmate and patient populations. The determination and  
360 publication made pursuant to this subsection is not subject to  
361 the provisions of chapter 120.

362       (8) The millage rate of a county or municipality,  
363 municipal service taxing unit of that county, and any special  
364 district dependent to that county or municipality may exceed in  
365 any year the maximum millage rate calculated pursuant to this  
366 section if the total county ad valorem taxes levied or total  
367 municipal ad valorem taxes levied, as defined in s. 200.001, do  
368 not exceed the maximum total county ad valorem taxes levied or  
369 maximum total municipal ad valorem taxes levied, as defined in  
370 s. 200.001, respectively. Voted millage, as defined in s.  
371 200.001, and taxes levied by a municipality or independent  
372 special district that has levied ad valorem taxes for less than  
373 5 years are not subject to the limitation on millage rates  
374 provided by this section. Total taxes levied may exceed the  
375 maximum calculated pursuant to this section as a result of an  
376 increase in taxable value above that certified in s. 200.065(1)

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377 if such increase is less than the percentage amounts contained  
378 in s. 200.065(6); however, if such increase in taxable value  
379 exceeds the percentage amounts contained in s. 200.065(6),  
380 millage rates subject to this section must be reduced so that  
381 total taxes levied do not exceed the maximum.

382 Section 9. The executive director of the Department of  
383 Revenue is authorized, and all conditions are deemed met, to  
384 adopt emergency rules under ss. 120.536(1) and 120.54(4),  
385 Florida Statutes, for the purpose of implementing this act.  
386 Notwithstanding any other provision of law, such emergency rules  
387 shall remain in effect for 18 months after the date of adoption  
388 and may be renewed during the pendency of procedures to adopt  
389 rules addressing the subject of the emergency rules.

390 Section 10. To the extent that the deadlines and  
391 timeframes in current law are inconsistent with implementing the  
392 requirements of this act, the executive director of the  
393 Department of Revenue may extend the time periods specified by  
394 statute or rule for the local government millage and budget  
395 adoption process for the 2007 calendar year. The executive  
396 director of the Department of Revenue may grant such extensions  
397 at his or her own initiation or at the written request of a  
398 local government. Such extensions may not exceed 21 calendar  
399 days.

400 Section 11. For state fiscal years 2007-2008 and 2008-  
401 2009, the millage rate levied in 2006 may, at the option of a  
402 county or municipality, be used for purposes of determining  
403 fiscal hardship under s. 218.075, Florida Statutes, and  
404 eligibility under s. 339.2816, Florida Statutes.

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405           Section 12. Effective August 1, 2007, section 3 of chapter  
406 2006-311, Laws of Florida, is repealed.

407           Section 13. Section 193.155, Florida Statutes, is amended  
408 to read:

409           193.155 Homestead assessments.--

410           (1) Homestead property shall be assessed under the  
411 provisions of s. 4(c), Art. VII of the State Constitution,  
412 pursuant to s. 27, Art. XII of the State Constitution, at just  
413 value as of January 1, 1994. Property receiving the homestead  
414 exemption after January 1, 1994, shall be assessed at just value  
415 as of January 1 of the year in which the property receives the  
416 exemption.

417           ~~(1) Beginning in 1995, or the year following the year the~~  
418 ~~property receives homestead exemption, whichever is later, the~~  
419 ~~property shall be reassessed annually on January 1. Any change~~  
420 ~~resulting from such reassessment shall not exceed the lower of~~  
421 ~~the following:~~

422           (a) Three percent of the assessed value of the property  
423 for the prior year; or

424           (b) The percentage change in the Consumer Price Index for  
425 All Urban Consumers, U.S. City Average, all items 1967=100, or  
426 successor reports for the preceding calendar year as initially  
427 reported by the United States Department of Labor, Bureau of  
428 Labor Statistics.

429           (2) Homestead property shall continue to be assessed under  
430 the provisions of s. 4(c), Art. VII of the State Constitution,  
431 pursuant to s. 27, Art. XII of the State Constitution, so long  
432 as, on January 1 of any year, the sum of the exemption that the  
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433 property would have been entitled to under s. 6(a) through (d),  
434 Art. VII of the State Constitution, as it existed on December  
435 31, 2007, and the difference between the homestead's just value  
436 and its assessed value determined pursuant to s. 4(c), Art. VII  
437 of the State Constitution, as it existed on December 31, 2007,  
438 is greater than the exemption provided in s. 6(a), Art. VII of  
439 the State Constitution. After the exemption provided in s. 6(a),  
440 Art. VII of the State Constitution exceeds the sum referred to  
441 above in any year, the homestead may not be assessed under the  
442 provisions of s. 4(c), Art. VII of the State Constitution.

443 ~~(2) If the assessed value of the property as calculated~~  
444 ~~under subsection (1) exceeds the just value, the assessed value~~  
445 ~~of the property shall be lowered to the just value of the~~  
446 ~~property.~~

447 (3) ~~Except as provided in this subsection, Property~~  
448 ~~assessed under this section shall be assessed at just value as~~  
449 ~~of January 1 of the year following a change of ownership and is~~  
450 ~~not eligible for assessment under this section. Thereafter, the~~  
451 ~~annual changes in the assessed value of the property are subject~~  
452 ~~to the limitations in subsections (1) and (2).~~ For the purpose  
453 of this section, a change in ownership means any sale,  
454 foreclosure, or transfer of legal title or beneficial title in  
455 equity to any person, except as provided in this subsection.  
456 There is no change of ownership if:

457 (a) Subsequent to the change or transfer, the same person  
458 is entitled to the homestead exemption as was previously  
459 entitled and:

460 1. The transfer of title is to correct an error;

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461 2. The transfer is between legal and equitable title; or

462 3. The change or transfer is by means of an instrument in  
463 which the owner is listed as both grantor and grantee of the  
464 real property and one or more other individuals are additionally  
465 named as grantee. However, if any individual who is additionally  
466 named as a grantee applies for a homestead exemption on the  
467 property, the application shall be considered a change of  
468 ownership;

469 (b) The transfer is between husband and wife, including a  
470 transfer to a surviving spouse or a transfer due to a  
471 dissolution of marriage;

472 (c) The transfer occurs by operation of law under s.  
473 732.4015; or

474 (d) Upon the death of the owner, the transfer is between  
475 the owner and another who is a permanent resident and is legally  
476 or naturally dependent upon the owner.

477 (4) (a) Except as provided in paragraph (b), changes,  
478 additions, or improvements to homestead property shall be  
479 assessed at just value as of the first January 1 after the  
480 changes, additions, or improvements are substantially completed.  
481 If a change, addition, or improvement to homestead property  
482 assessed under this section results in failure to meet the  
483 condition required under subsection (2), the property shall no  
484 longer qualify for assessment under this section.

485 (b) Changes, additions, or improvements that replace all  
486 or a portion of homestead property damaged or destroyed by  
487 misfortune or calamity shall not increase the homestead  
488 property's assessed value when the square footage of the  
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489 homestead property as changed or improved does not exceed 110  
490 percent of the square footage of the homestead property before  
491 the damage or destruction. Additionally, the homestead  
492 property's assessed value shall not increase if the total square  
493 footage of the homestead property as changed or improved does  
494 not exceed 1,500 square feet. Changes, additions, or  
495 improvements that do not cause the total to exceed 110 percent  
496 of the total square footage of the homestead property before the  
497 damage or destruction or that do not cause the total to exceed  
498 1,500 total square feet shall be reassessed as provided under  
499 subsection (1). The homestead property's assessed value shall be  
500 increased by the just value of that portion of the changed or  
501 improved homestead property which is in excess of 110 percent of  
502 the square footage of the homestead property before the damage  
503 or destruction or of that portion exceeding 1,500 square feet.  
504 Homestead property damaged or destroyed by misfortune or  
505 calamity which, after being changed or improved, has a square  
506 footage of less than 100 percent of the homestead property's  
507 total square footage before the damage or destruction shall be  
508 assessed pursuant to subsection (5). This paragraph applies to  
509 changes, additions, or improvements commenced within 3 years  
510 after the January 1 following the damage or destruction of the  
511 homestead.

512 (c) Changes, additions, or improvements that replace all  
513 or a portion of real property that was damaged or destroyed by  
514 misfortune or calamity shall be assessed upon substantial  
515 completion as if such damage or destruction had not occurred and  
516 in accordance with paragraph (b) if the owner of such property:

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517 1. Was permanently residing on such property when the  
518 damage or destruction occurred;

519 2. Was not entitled to receive homestead exemption on such  
520 property as of January 1 of that year; and

521 3. Applies for and receives homestead exemption on such  
522 property the following year.

523 (d) Changes, additions, or improvements include  
524 improvements made to common areas or other improvements made to  
525 property other than to the homestead property by the owner or by  
526 an owner association, which improvements directly benefit the  
527 homestead property. Such changes, additions, or improvements  
528 shall be assessed at just value, and the just value shall be  
529 apportioned among the parcels benefiting from the improvement.

530 (5) When property is destroyed or removed and not  
531 replaced, the assessed value of the parcel shall be reduced by  
532 the assessed value attributable to the destroyed or removed  
533 property. If the destruction or removal of homestead property  
534 assessed under this section results in failure to meet the  
535 condition required under subsection (2), the property shall no  
536 longer qualify for assessment under this section.

537 (6) Only property that receives a homestead exemption is  
538 subject to this section. No portion of property that is assessed  
539 solely on the basis of character or use pursuant to s. 193.461  
540 or s. 193.501, or assessed pursuant to s. 193.505, is subject to  
541 this section. When property is assessed under s. 193.461, s.  
542 193.501, or s. 193.505 and contains a residence under the same  
543 ownership, the portion of the property consisting of the  
544 residence and curtilage must be assessed separately, pursuant to  
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545 s. 193.011, for the assessment to be subject to the limitation  
546 in this section.

547 (7) If a person received a homestead exemption limited to  
548 that person's proportionate interest in real property, the  
549 provisions of this section apply only to that interest.

550 (8) Erroneous assessments of homestead property assessed  
551 under this section may be corrected in the following manner:

552 (a) If errors are made in arriving at any assessment under  
553 this section due to a material mistake of fact concerning an  
554 essential characteristic of the property, the just value and  
555 assessed value must be recalculated for every such year,  
556 including the year in which the mistake occurred.

557 (b) If changes, additions, or improvements are not  
558 assessed at just value as of the first January 1 after they were  
559 substantially completed, the property appraiser shall determine  
560 the just value for such changes, additions, or improvements for  
561 the year they were substantially completed. Assessments for  
562 subsequent years shall be corrected, applying this section if  
563 applicable.

564 (c) If back taxes are due pursuant to s. 193.092, the  
565 corrections made pursuant to this subsection shall be used to  
566 calculate such back taxes.

567 (9) If the property appraiser determines that for any year  
568 or years within the prior 10 years a person who was not entitled  
569 to the homestead property assessment limitation granted under  
570 this section was granted the homestead property assessment  
571 limitation, the property appraiser making such determination  
572 shall record in the public records of the county a notice of tax  
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573 | lien against any property owned by that person in the county,  
574 | and such property must be identified in the notice of tax lien.  
575 | Such property that is situated in this state is subject to the  
576 | unpaid taxes, plus a penalty of 50 percent of the unpaid taxes  
577 | for each year and 15 percent interest per annum. However, when a  
578 | person entitled to exemption pursuant to s. 196.031  
579 | inadvertently receives the limitation pursuant to this section  
580 | following a change of ownership, the assessment of such property  
581 | must be corrected as provided in paragraph (8)(a), and the  
582 | person need not pay the unpaid taxes, penalties, or interest.

583 |       Section 14. Section 193.1551, Florida Statutes, is amended  
584 | to read:

585 |       193.1551 Assessment of certain homestead property damaged  
586 | in 2004 named storms.--Notwithstanding the provisions of s.  
587 | 193.155(4), the assessment at just value for changes, additions,  
588 | or improvements to homestead property assessed under the  
589 | provisions of s. 4(c), Art. VII of the State Constitution,  
590 | pursuant to s. 27, Art. XII of the State Constitution, which was  
591 | rendered uninhabitable in one or more of the named storms of  
592 | 2004 shall be limited to the square footage exceeding 110  
593 | percent of the homestead property's total square footage.  
594 | Additionally, homes having square footage of 1,350 square feet  
595 | or less which were rendered uninhabitable may rebuild up to  
596 | 1,500 total square feet and the increase in square footage shall  
597 | not be considered as a change, an addition, or an improvement  
598 | that is subject to assessment at just value. The provisions of  
599 | this section are limited to homestead properties in which

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600 repairs are completed by January 1, 2008, and apply  
601 retroactively to January 1, 2005.

602 Section 15. Subsections (1), (2), (3), and (4) of section  
603 196.031, Florida Statutes, are amended to read:

604 196.031 Exemption of homesteads.--

605 (1) Every person who, on January 1, has the legal title or  
606 beneficial title in equity to real property in this state and  
607 who resides thereon and in good faith makes the same his or her  
608 permanent residence, or the permanent residence of another or  
609 others legally or naturally dependent upon such person, is  
610 entitled to an exemption from all taxation, except for  
611 assessments for special benefits, of 75 percent of the just  
612 value up to \$200,000 and 15 percent of the just value from  
613 \$200,001 up to \$500,000 ~~up to the assessed valuation of \$5,000~~  
614 on the residence and contiguous real property, as defined in s.  
615 6, Art. VII of the State Constitution. The \$500,000 threshold  
616 shall be adjusted each year by the percentage change in per  
617 capita Florida personal income, as defined in s. 200.001. The  
618 exemption may not be less than \$50,000; however, for low-income  
619 seniors who meet the eligibility criteria under s. 196.075, the  
620 exemption may not be less than \$100,000. Such title may be held  
621 by the entires, jointly, or in common with others, and the  
622 exemption may be apportioned among such of the owners as shall  
623 reside thereon, as their respective interests shall appear. If  
624 only one of the owners of an estate held by the entires or  
625 held jointly with the right of survivorship resides on the  
626 property, that owner is allowed an exemption as specified in  
627 this subsection ~~of up to the assessed valuation of \$5,000~~ on the

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628 residence and contiguous real property. However, no such  
629 exemption of more than the amount specified in this subsection  
630 ~~\$5,000~~ is allowed to any one person or on any one dwelling  
631 house, except that an exemption up to the amount specified in  
632 this subsection ~~assessed valuation of \$5,000~~ may be allowed on  
633 each apartment or mobile home occupied by a tenant-stockholder  
634 or member of a cooperative corporation and on each condominium  
635 parcel occupied by its owner. Except for owners of an estate  
636 held by the entirety or held jointly with the right of  
637 survivorship, the amount of the exemption may not exceed the  
638 proportionate assessed valuation of all owners who reside on the  
639 property. Before such exemption may be granted, the deed or  
640 instrument shall be recorded in the official records of the  
641 county in which the property is located. The property appraiser  
642 may request the applicant to provide additional ownership  
643 documents to establish title.

644 (2) For persons whose homestead property is assessed under  
645 s. 4(c), Art. VII of the State Constitution, pursuant to s. 27,  
646 Art. XII of the State Constitution, the exemption provided in  
647 subsection (1) is limited to the exemption to which they would  
648 have been entitled under s. 6(a) through (d), Art. VII of the  
649 State Constitution as it existed on December 31, 2007.

650 (3)~~(2)~~ As used in subsection (1), the term "cooperative  
651 corporation" means a corporation, whether for profit or not for  
652 profit, organized for the purpose of owning, maintaining, and  
653 operating an apartment building or apartment buildings or a  
654 mobile home park to be occupied by its stockholders or members;  
655 and the term "tenant-stockholder or member" means an individual

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656 | who is entitled, solely by reason of his or her ownership of  
657 | stock or membership in a cooperative corporation, as evidenced  
658 | in the official records of the office of the clerk of the  
659 | circuit court of the county in which the apartment building is  
660 | located, to occupy for dwelling purposes an apartment in a  
661 | building owned by such corporation or to occupy for dwelling  
662 | purposes a mobile home which is on or a part of a cooperative  
663 | unit. A corporation leasing land for a term of 98 years or more  
664 | for the purpose of maintaining and operating a cooperative  
665 | thereon shall be deemed the owner for purposes of this  
666 | exemption.

667 |       ~~(4)(3)(a) For every person who is entitled to the~~  
668 | ~~exemption provided in subsection (1), who is a permanent~~  
669 | ~~resident of this state, and who is 65 years of age or older, the~~  
670 | ~~exemption is increased to \$10,000 of assessed valuation for~~  
671 | ~~taxes levied by governing bodies of counties, municipalities,~~  
672 | ~~and special districts.~~

673 |       ~~(b) For every person who is entitled to the exemption~~  
674 | ~~provided in subsection (1), who has been a permanent resident of~~  
675 | ~~this state for the 5 consecutive years prior to claiming the~~  
676 | ~~exemption under this subsection, and who qualifies for the~~  
677 | ~~exemption granted pursuant to s. 196.202 as a totally and~~  
678 | ~~permanently disabled person, the exemption is increased to~~  
679 | ~~\$9,500 of assessed valuation for taxes levied by governing~~  
680 | ~~bodies of counties, municipalities, and special districts.~~

681 |       ~~(c) No homestead shall be exempted under both paragraphs~~  
682 | ~~(a) and (b). In no event shall the combined exemptions of s.~~  
683 | ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

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684 ~~(d) For every person who is entitled to the exemption~~  
685 ~~provided in subsection (1) and who is a permanent resident of~~  
686 ~~this state, the exemption is increased to a total of \$25,000 of~~  
687 ~~assessed valuation for taxes levied by governing bodies of~~  
688 ~~school districts.~~

689 ~~(e) For every person who is entitled to the exemption~~  
690 ~~provided in subsection (1) and who is a resident of this state,~~  
691 ~~the exemption is increased to a total of \$25,000 of assessed~~  
692 ~~valuation for levies of taxing authorities other than school~~  
693 ~~districts. The exemption provided in subsection (1) does~~  
694 ~~However, the increase provided in this paragraph shall not apply~~  
695 ~~with respect to the assessment roll of a county unless and until~~  
696 ~~the roll of that county has been approved by the executive~~  
697 ~~director pursuant to s. 193.1142.~~

698 ~~(4) The property appraisers of the various counties shall~~  
699 ~~each year compile a list of taxable property and its value~~  
700 ~~removed from the assessment rolls of each school district as a~~  
701 ~~result of the excess of exempt value above that amount allowed~~  
702 ~~for nonschool levies as provided in subsections (1) and (3), as~~  
703 ~~well as a statement of the loss of tax revenue to each school~~  
704 ~~district from levies other than the minimum financial effort~~  
705 ~~required pursuant to s. 1011.60(6), and shall deliver a copy~~  
706 ~~thereof to the Department of Revenue upon certification of the~~  
707 ~~assessment roll to the tax collector.~~

708 Section 16. Section 196.002, Florida Statutes, is amended  
709 to read:

710 196.002 Legislative intent.--For the purposes of  
711 assessment roll recordkeeping and reporting,+

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712       ~~(1) The increase in the homestead exemption provided in s.~~  
713 ~~196.031(3)(d) shall be reported separately for those persons~~  
714 ~~entitled to exemption under paragraph (a) or paragraph (b) of s.~~  
715 ~~196.031(3) and for those persons entitled to exemption under s.~~  
716 ~~196.031(1) but not under said paragraphs; and~~

717       ~~(2)~~ the exemptions authorized by each provision of this  
718 chapter shall be reported separately for each category of  
719 exemption in each such provision, both as to total value  
720 exempted and as to the number of exemptions granted.

721       Section 17. Paragraph (b) of subsection (2) of section  
722 197.252, Florida Statutes, is amended to read:

723       197.252 Homestead tax deferral.--

724       (2)

725       (b) If the applicant is 65 years of age or older ~~entitled~~  
726 ~~to claim the increased exemption by reason of age and residency~~  
727 ~~as provided in s. 196.031(3)(a)~~, approval of the application  
728 shall defer that portion of the ad valorem taxes plus non-ad  
729 valorem assessments which exceeds 3 percent of the applicant's  
730 household income for the prior calendar year. If any applicant's  
731 household income for the prior calendar year is less than  
732 \$10,000, or is less than the amount of the household income  
733 designated for the additional homestead exemption pursuant to s.  
734 196.075, and the applicant is 65 years of age or older, approval  
735 of the application shall defer the ad valorem taxes plus non-ad  
736 valorem assessments in their entirety.

737       Section 18. Section 196.183, Florida Statutes, is created  
738 to read:

739       196.183 Exemption for tangible personal property.--

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740       (1) Each tangible personal property tax return is eligible  
741 for an exemption from ad valorem taxation of up to \$25,000 of  
742 assessed value. A single return must be filed for each site in  
743 the county where the owner of tangible personal property  
744 transacts business. Owners of freestanding property placed at  
745 multiple sites, other than sites where the owner transacts  
746 business, must file a single return, including all such property  
747 located in the county. Freestanding property placed at multiple  
748 sites includes vending and amusement machines, LP/propane tanks,  
749 utility and cable company property, billboards, leased  
750 equipment, and similar property that is not customarily located  
751 in the offices, stores, or plants of the owner, but is placed  
752 throughout the county. Railroads, private carriers, and other  
753 companies assessed pursuant to s. 193.085 shall be allowed one  
754 \$25,000 exemption for each county to which the value of their  
755 property is allocated.

756       (2) The requirement that an annual tangible personal  
757 property tax return pursuant to s. 193.052 be filed for  
758 taxpayers owning taxable property the value of which, as listed  
759 on the return, does not exceed the exemption provided in this  
760 section is waived. In order to qualify for this waiver, a  
761 taxpayer must file an initial return on which the exemption is  
762 taken. If, in subsequent years, the taxpayer owns taxable  
763 property the value of which, as listed on the return, exceeds  
764 the exemption, the taxpayer is obligated to file a return. The  
765 taxpayer may again qualify for the waiver only after filing a  
766 return on which the value as listed on the return does not  
767 exceed the exemption. A return filed or required to be filed

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768 shall be considered an application filed or required to be filed  
769 for the exemption under this section.

770 (3) The exemption provided in this section does not apply  
771 in any year a taxpayer fails to file a return that is not waived  
772 pursuant to subsection (2). Any taxpayer who received a waiver  
773 pursuant to subsection (2) and who owns taxable property the  
774 value of which, as listed on the return, exceeds the exemption  
775 in a subsequent year and who fails to file a return with the  
776 property appraiser is subject to the penalty contained in s.  
777 193.072(1)(a) calculated without the benefit of the exemption  
778 pursuant to this section. Any taxpayer claiming more exemptions  
779 than allowed pursuant to subsection (1) is subject to the taxes  
780 exempted as a result of wrongfully claiming the additional  
781 exemptions plus 15 percent interest per annum and a penalty of  
782 50 percent of the taxes exempted.

783 (4) The exemption provided in this section does not apply  
784 to a mobile home that is presumed to be tangible personal  
785 property pursuant to s. 193.075(2).

786 Section 19. Section 193.017, Florida Statutes, is amended  
787 to read:

788 (Substantial rewording of section. See  
789 s. 193.017, F.S., for present text.)

790 193.017 Assessment of structural improvements on land  
791 owned by a community land trust and used to provide affordable  
792 housing.--

793 (1) As used in this section, the term "community land  
794 trust" means a nonprofit entity that is qualified as charitable  
795 under s. 501(c)(3) of the Internal Revenue Code and has as one  
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796 | of its purposes the acquisition of land to be held in perpetuity  
797 | for the primary purpose of providing affordable homeownership.

798 |       (2) A community land trust may convey structural  
799 | improvements located on specific parcels of such land which are  
800 | identified by a legal description contained in and subject to a  
801 | ground lease having a term of at least 99 years to natural  
802 | persons or families who meet the extremely-low, very-low, low,  
803 | and moderate income limits, as specified in s. 420.0004, or the  
804 | income limits for workforce housing, as defined in s.  
805 | 420.5095(3). A community land trust shall retain a preemptive  
806 | option to purchase any structural improvements on the land at a  
807 | price determined by a formula specified in the ground lease  
808 | which is designed to ensure that the structural improvements  
809 | remain affordable.

810 |       (3) In arriving at just valuation under s. 193.011, a  
811 | structural improvement that provides affordable housing on land  
812 | owned by a community land trust and subject to a 99-year or  
813 | longer ground lease shall be assessed using the following  
814 | criteria:

815 |       (a) The amount a willing purchaser would pay a willing  
816 | seller shall be limited to the amount determined by the formula  
817 | in the ground lease.

818 |       (b) If the ground lease and all amendments and supplements  
819 | thereto, or a memorandum documenting how such lease and  
820 | amendments or supplements restrict the price at which the  
821 | improvements may be sold, is recorded in the official public  
822 | records of the county in which the leased land is located, the  
823 | recorded lease and any amendments and supplements, or the

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824 recorded memorandum, shall be deemed a land use regulation  
825 during the term of the lease as amended or supplemented.

826 Section 20. Section 193.803, Florida Statutes, is created  
827 to read:

828 193.803 Assessment of eligible rental property used for  
829 workforce and affordable housing; classification.--

830 (1) Upon the property owner's application on a form  
831 prescribed by the Department of Revenue, the property appraiser  
832 shall annually classify for assessment purposes all eligible  
833 property used for workforce rental housing or affordable rental  
834 housing. Eligibility shall be as provided in this section.

835 (2) A property owner whose eligible property is denied  
836 classification as workforce rental housing or affordable rental  
837 housing by the property appraiser may appeal to the value  
838 adjustment board. The property appraiser shall notify the  
839 property owner in writing of the denial of the workforce rental  
840 housing or affordable rental housing classification on or before  
841 July 1 of the year for which the application was filed. The  
842 written notification must advise the property owner of his or  
843 her right to appeal the denial of classification to the value  
844 adjustment board and must contain the deadline for filing an  
845 appeal. The property appraiser shall have available at his or  
846 her office a list, by property owner, of all applications for  
847 classification received, and the list must identify whether or  
848 not the classification requested was granted.

849 (3) (a) Eligible property may not be classified as  
850 workforce rental housing or affordable rental housing unless an  
851 application is filed on or before March 1 of each year. Before

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852 approving a classification, the property appraiser may require  
853 the property owner to furnish such information as may reasonably  
854 be required to establish that the property was actually used as  
855 required by this section. Failure by a property owner to apply  
856 for classification of eligible property as workforce rental  
857 housing or affordable rental housing by March 1 constitutes a 1-  
858 year waiver of the privilege granted under this section for  
859 workforce rental housing assessment or affordable rental housing  
860 assessment. However, a property owner who is qualified to  
861 receive a workforce rental housing classification or an  
862 affordable rental housing classification but who fails to file  
863 an application by March 1, may file an application for the  
864 classification, and may file, under s. 194.011(3), a petition  
865 with the value adjustment board requesting that the  
866 classification be granted. The petition may be filed at any time  
867 during the taxable year on or before the 25th day following the  
868 mailing of the assessment notice by the property appraiser as  
869 required under s. 194.011(1). Notwithstanding the provisions of  
870 s. 194.013, the applicant must pay a nonrefundable fee of \$15  
871 upon filing the petition. Upon review of the petition, if the  
872 person is qualified to receive the classification and  
873 demonstrates particular extenuating circumstances judged by the  
874 property appraiser or the value adjustment board to warrant  
875 granting the classification, the property appraiser or the value  
876 adjustment board may grant the classification. An owner of  
877 property classified as workforce rental housing or affordable  
878 rental housing in the previous tax year whose ownership or use  
879 has not changed may reapply on a short form prescribed by the  
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880 department. A county may, at the request of the property  
881 appraiser and by a majority vote of its governing body, waive  
882 the requirement that an annual application or statement be made  
883 for the renewal of the classification of property within the  
884 county as workforce rental housing or affordable rental housing  
885 after an initial classification is granted by the property  
886 appraiser. Such waiver may be revoked by referendum.  
887 Notwithstanding such waiver, an application must be refiled when  
888 any property granted the classification is sold or otherwise  
889 disposed of, when the ownership changes in any manner, when the  
890 applicant ceases to use the property as workforce rental housing  
891 or affordable rental housing, or when the status of the owner  
892 changes so as to change the classified status of the property.

893 (b) For purposes of granting a workforce rental housing or  
894 affordable rental housing classification for January 1, 2008,  
895 only, the term "extenuating circumstances" as used in paragraph  
896 (a) includes the failure of the property owner to return the  
897 application for classification by March 1, 2008.

898 (4) The following types of property are eligible to be  
899 classified by a property appraiser as workforce rental housing  
900 or affordable rental housing property, and shall be assessed  
901 based upon their character and use and as further described in  
902 this section:

903 (a) Property that is funded and rent restricted by the  
904 United States Department of Housing and Urban Development under  
905 s. 8 of the United States Housing Act of 1937 and that provides  
906 affordable housing for eligible persons as defined by s. 159.603

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907 or the elderly, extremely-low-income persons, or very-low-income  
908 persons as specified in s. 420.0004.

909 (b) Rental property for multifamily housing, commercial  
910 housing for fishing workers and farmworkers, families, persons who are  
911 homeless, or the elderly which is funded and rent restricted by  
912 the Florida Housing Finance Corporation under s. 420.5087, s.  
913 420.5089, s. 420.509, or s. 420.5095, the State Housing  
914 Initiatives Partnership Program under s. 420.9072, s. 420.9075,  
915 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;  
916 the HOME Investment Partnership Program under the Cranston-  
917 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et  
918 seq.; or the Federal Home Loan Bank's Affordable Housing Program  
919 established pursuant to the Financial Institutions Reform,  
920 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

921 (c) Multifamily residential rental property of 10 or more  
922 units which is certified by the local public housing agency as  
923 having 100 percent of its units used to provide affordable  
924 housing for extremely-low-income persons, very-low-income  
925 persons, low-income persons, or moderate-income persons as  
926 specified in s. 420.0004 and which is subject to a land use  
927 agreement or other agreement that is recorded in the official  
928 records of the county in which the property is located and which  
929 recorded agreement restricts the use of the property to  
930 affordable housing for a period of at least 20 years.

931 (5) The property appraiser shall remove from the  
932 classification of workforce rental housing or affordable rental  
933 housing any properties for which the classified use has been  
934 abandoned or discontinued, the property has been diverted to

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935 another use, or the participation in and eligibility for the  
936 programs specified in this section has been terminated. Such  
937 removed property shall be assessed at just value under s.  
938 193.011.

939 (6) In years in which the proper application for  
940 classification as workforce rental housing or affordable rental  
941 housing has been made and granted, the assessment of such  
942 property shall be based upon its use as workforce rental housing  
943 or affordable rental housing and by applying the following  
944 methodologies, subject to the provisions of subsection (7):

945 (a) Property used for workforce rental housing or  
946 affordable rental housing as described in subsection (4) shall  
947 be assessed under the income approach using the actual net  
948 operating income.

949 (b) Property used for workforce rental housing and  
950 affordable rental housing which has received low-income housing  
951 tax credits from the Florida Housing Finance Corporation under  
952 s. 420.5099 shall be assessed under the income approach using  
953 the actual net operating income and the following applies:

954 1. The tax credits granted and the financing generated by  
955 the tax credits may not be considered as income.

956 2. The actual rental income from rent-restricted units in  
957 such property shall be used by the property appraiser.

958 3. Any costs paid with the tax credits and costs paid with  
959 the proceeds from additional financing under chapter 420 may not  
960 be included as income.

961 (7) By April 1 of each year, the property owner must  
962 provide the property appraiser with a return on a form and in a  
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963 manner prescribed by the Department of Revenue which includes a  
964 rent roll and an income and expense statement for the preceding  
965 year. After a review of the rent roll and the income and expense  
966 statement, the property appraiser may request additional  
967 information from the property owner as may be reasonably  
968 required to consider the methodologies in subsection (6).  
969 Failure to timely provide the property appraiser with the  
970 requested information, including failure to meet any extension  
971 that may be granted for the submission of information, shall  
972 result in an estimated assessment based on the best available  
973 information instead of an assessment based on the methodologies  
974 provided in subsection (6). Such assessment shall be deemed to  
975 be prima facie correct and may be included on the tax roll, and  
976 taxes may be extended on the tax roll in the same manner as for  
977 all other taxes.

978 (8) It is the duty of the owner of any property used for  
979 workforce rental housing or affordable rental housing that has  
980 been granted the classification for assessment under this  
981 section who is not required to file an annual application or  
982 statement to notify the property appraiser promptly whenever the  
983 use of the property, or the status or condition of the owner,  
984 changes so as to change the classified status of the property.  
985 If any property owner fails to so notify the property appraiser  
986 and the property appraiser determines that for any year within  
987 the prior 10 years the owner was not entitled to receive such  
988 classification, the owner of the property is subject to the  
989 taxes otherwise due and owing as a result of such failure plus  
990 15 percent interest per annum and a penalty of 50 percent of the

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991 additional taxes owed. It is the duty of the property appraiser  
992 making such determination to record in the public records of the  
993 county in which the rental property is located a notice of tax  
994 lien against any property owned by that person or entity in the  
995 county, and such property must be identified in the notice of  
996 tax lien. Such property is subject to the payment of all taxes  
997 and penalties. Such lien, when filed, attaches to any property  
998 identified in the notice of tax lien owned by the person or  
999 entity that illegally or improperly received the classification.  
1000 If such person or entity no longer owns property in that county  
1001 but owns property in another county or counties in the state,  
1002 the property appraiser shall record in such other county or  
1003 counties a notice of tax lien identifying the property owned by  
1004 such person or entity in such county or counties which becomes a  
1005 lien against the identified property.

1006 Section 21. Section 196.1978, Florida Statutes, is amended  
1007 to read:

1008 196.1978 Affordable housing property exemption.--Property  
1009 used to provide affordable housing serving eligible persons as  
1010 defined by s. 159.603(7) and natural persons or families meeting  
1011 the extremely-low, very-low, low, or moderate persons meeting  
1012 income limits specified in s. 420.0004 ~~s. 420.0004(8), (10),~~  
1013 ~~(11), and (15)~~, which property is owned entirely by a nonprofit  
1014 entity that ~~which~~ is a corporation not for profit which is  
1015 qualified as charitable under s. 501(c)(3) of the Internal  
1016 Revenue Code and which complies with Rev. Proc. 96-32, 1996-1  
1017 C.B. 717 or a limited partnership, the sole general partner of  
1018 which is a corporation not for profit which is qualified as

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1019 charitable under s. 501(c)(3) of the Internal Revenue Code and  
1020 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be  
1021 considered property owned by an exempt entity and used for a  
1022 charitable purpose, and those portions of the affordable housing  
1023 property which provide housing to natural persons or families  
1024 that meet the extremely-low, very-low, low, or moderate income  
1025 limits specified ~~individuals with incomes as defined in s.~~  
1026 ~~420.0004 s. 420.0004(10) and (15)~~ shall be exempt from ad  
1027 valorem taxation to the extent authorized in s. 196.196. All  
1028 property identified in this section shall comply with the  
1029 criteria for determination of exempt status to be applied by  
1030 property appraisers on an annual basis as defined in s. 196.195.  
1031 The Legislature intends that any property owned by a limited  
1032 liability company or a limited partnership that ~~which~~ is  
1033 disregarded as an entity for federal income tax purposes  
1034 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be  
1035 treated as owned by its sole member or sole general partner. The  
1036 exemption provided in this section also extends to land that is  
1037 owned by an exempt entity and that is subject to a 99-year or  
1038 longer ground lease for the purpose of providing affordable  
1039 homeownership.

1040 Section 22. Paragraph (a) of subsection (1) and paragraphs  
1041 (b) and (c) of subsection (2) of section 192.0105, Florida  
1042 Statutes, are amended to read:

1043 192.0105 Taxpayer rights.--There is created a Florida  
1044 Taxpayer's Bill of Rights for property taxes and assessments to  
1045 guarantee that the rights, privacy, and property of the  
1046 taxpayers of this state are adequately safeguarded and protected

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1047 during tax levy, assessment, collection, and enforcement  
1048 processes administered under the revenue laws of this state. The  
1049 Taxpayer's Bill of Rights compiles, in one document, brief but  
1050 comprehensive statements that summarize the rights and  
1051 obligations of the property appraisers, tax collectors, clerks  
1052 of the court, local governing boards, the Department of Revenue,  
1053 and taxpayers. Additional rights afforded to payors of taxes and  
1054 assessments imposed under the revenue laws of this state are  
1055 provided in s. 213.015. The rights afforded taxpayers to assure  
1056 that their privacy and property are safeguarded and protected  
1057 during tax levy, assessment, and collection are available only  
1058 insofar as they are implemented in other parts of the Florida  
1059 Statutes or rules of the Department of Revenue. The rights so  
1060 guaranteed to state taxpayers in the Florida Statutes and the  
1061 departmental rules include:

1062 (1) THE RIGHT TO KNOW.--

1063 (a) The right to be mailed notice of proposed property  
1064 taxes and proposed or adopted non-ad valorem assessments (see  
1065 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a) ~~(13)(a)~~, and  
1066 200.069). The notice must also inform the taxpayer that the  
1067 final tax bill may contain additional non-ad valorem assessments  
1068 (see s. 200.069(10)).

1069 (2) THE RIGHT TO DUE PROCESS.--

1070 (b) The right to petition the value adjustment board over  
1071 objections to assessments, denial of exemption, denial of  
1072 agricultural classification, denial of historic classification,  
1073 denial of high-water recharge classification, denial of  
1074 workforce rental housing or affordable rental housing

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1075 | classification, disapproval of tax deferral, and any penalties  
1076 | on deferred taxes imposed for incorrect information willfully  
1077 | filed. Payment of estimated taxes does not preclude the right of  
1078 | the taxpayer to challenge his or her assessment (see ss.  
1079 | 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and  
1080 | (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),  
1081 | 197.301(2), and 197.2301(11)).

1082 |       (c) The right to file a petition for exemption, ~~or~~  
1083 | agricultural classification, or workforce rental housing or  
1084 | affordable rental housing classification with the value  
1085 | adjustment board when an application deadline is missed, upon  
1086 | demonstration of particular extenuating circumstances for filing  
1087 | late (see ss. 193.461(3)(a), 193.803(3)(a), and 196.011(1), (7),  
1088 | (8), and (9)(c)).

1089 |       Section 23. Subsection (2) of section 193.052, Florida  
1090 | Statutes, is amended to read:

1091 |       193.052 Preparation and serving of returns.--

1092 |       (2) No return shall be required for real property the  
1093 | ownership of which is reflected in instruments recorded in the  
1094 | public records of the county in which the property is located,  
1095 | unless otherwise required in this title. In order for land to  
1096 | be considered for agricultural classification under s. 193.461,  
1097 | ~~or~~ high-water recharge classification under s. 193.625, or  
1098 | workforce rental housing or affordable rental housing  
1099 | classification under s. 193.803, an application for  
1100 | classification must be filed on or before March 1 of each year  
1101 | with the property appraiser of the county in which the land is  
1102 | located, except as provided in s. 193.461(3)(a). The application

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1103 must state that the lands on January 1 of that year were used  
1104 primarily for bona fide commercial agricultural or high-water  
1105 recharge purposes or for workforce rental housing or affordable  
1106 rental housing classified under s. 193.803.

1107 Section 24. Paragraph (d) of subsection (3) of section  
1108 193.461, Florida Statutes, is amended to read:

1109 193.461 Agricultural lands; classification and assessment;  
1110 mandated eradication or quarantine program.--

1111 (3)

1112 (d) When property receiving an agricultural classification  
1113 contains a residence under the same ownership, the portion of  
1114 the property consisting of the residence and curtilage must be  
1115 assessed separately, pursuant to s. 193.011, to qualify for the  
1116 assessment limitation set forth in s. 193.155 or to qualify for  
1117 the homestead exemption under s. 196.031(1). The remaining  
1118 property may be classified under the provisions of paragraphs  
1119 (a) and (b).

1120 Section 25. Paragraph (d) of subsection (3) of section  
1121 194.011, Florida Statutes, is amended to read:

1122 194.011 Assessment notice; objections to assessments.--

1123 (3) A petition to the value adjustment board must be in  
1124 substantially the form prescribed by the department.

1125 Notwithstanding s. 195.022, a county officer may not refuse to  
1126 accept a form provided by the department for this purpose if the  
1127 taxpayer chooses to use it. A petition to the value adjustment  
1128 board shall describe the property by parcel number and shall be  
1129 filed as follows:

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1130 (d) The petition may be filed, as to valuation issues, at  
1131 any time during the taxable year on or before the 25th day  
1132 following the mailing of notice by the property appraiser as  
1133 provided in subsection (1). With respect to an issue involving  
1134 the denial of an exemption, an agricultural or high-water  
1135 recharge classification application, an application for  
1136 classification as historic property used for commercial or  
1137 certain nonprofit purposes, an application for classification as  
1138 workforce rental housing or affordable rental housing, or a  
1139 deferral, the petition must be filed at any time during the  
1140 taxable year on or before the 30th day following the mailing of  
1141 the notice by the property appraiser under s. 193.461, s.  
1142 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the  
1143 tax collector under s. 197.253.

1144 Section 26. Subsection (1) of section 195.073, Florida  
1145 Statutes, is amended to read:

1146 195.073 Classification of property.--All items required by  
1147 law to be on the assessment rolls must receive a classification  
1148 based upon the use of the property. The department shall  
1149 promulgate uniform definitions for all classifications. The  
1150 department may designate other subclassifications of property.  
1151 No assessment roll may be approved by the department which does  
1152 not show proper classifications.

1153 (1) Real property must be classified according to the  
1154 assessment basis of the land into the following classes:

1155 (a) Residential, subclassified into categories, one  
1156 category for homestead property and one for nonhomestead  
1157 property:

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- 1158 | 1. Single family.
- 1159 | 2. Mobile homes.
- 1160 | 3. Multifamily.
- 1161 | 4. Condominiums.
- 1162 | 5. Cooperatives.
- 1163 | 6. Retirement homes.
- 1164 | (b) Commercial and industrial.
- 1165 | (c) Agricultural.
- 1166 | (d) Nonagricultural acreage.
- 1167 | (e) High-water recharge.
- 1168 | (f) Historic property used for commercial or certain
- 1169 | nonprofit purposes.
- 1170 | (g) Exempt, wholly or partially.
- 1171 | (h) Centrally assessed.
- 1172 | (i) Leasehold interests.
- 1173 | (j) Time-share property.
- 1174 | (k) Workforce rental housing and affordable rental housing
- 1175 | property.

1176 | (l)~~(k)~~ Other.

1177 | Section 27. Paragraph (a) of subsection (3) of section

1178 | 195.096, Florida Statutes, is amended to read:

1179 | 195.096 Review of assessment rolls.--

1180 | (3)(a) Upon completion of review pursuant to paragraph

1181 | (2)(f), the department shall publish the results of reviews

1182 | conducted under this section. The results must include all

1183 | statistical and analytical measures computed under this section

1184 | for the real property assessment roll as a whole, the personal

1185 | property assessment roll as a whole, and independently for the

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1186 following real property classes whenever the classes constituted  
1187 5 percent or more of the total assessed value of real property  
1188 in a county on the previous tax roll:

1189 1. Residential property that consists of one primary  
1190 living unit, including, but not limited to, single-family  
1191 residences, condominiums, cooperatives, and mobile homes.

1192 2. Residential property that consists of two or more  
1193 primary living units.

1194 3. Agricultural, high-water recharge, historic property  
1195 used for commercial or certain nonprofit purposes, workforce  
1196 rental housing and affordable rental housing property, and other  
1197 use-valued property.

1198 4. Vacant lots.

1199 5. Nonagricultural acreage and other undeveloped parcels.

1200 6. Improved commercial and industrial property.

1201 7. Taxable institutional or governmental, utility, locally  
1202 assessed railroad, oil, gas and mineral land, subsurface rights,  
1203 and other real property.

1204  
1205 When one of the above classes constituted less than 5 percent of  
1206 the total assessed value of all real property in a county on the  
1207 previous assessment roll, the department may combine it with one  
1208 or more other classes of real property for purposes of  
1209 assessment ratio studies or use the weighted average of the  
1210 other classes for purposes of calculating the level of  
1211 assessment for all real property in a county. The department  
1212 shall also publish such results for any subclassifications of  
1213 the classes or assessment rolls it may have chosen to study.

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1214 Section 28. Section 200.186, Florida Statutes, is created  
1215 to read:

1216 200.186 Maximum millage rates for the 2008-2009 fiscal  
1217 year.--

1218 (1) In the 2008-2009 fiscal year, a county, municipal  
1219 service taxing units of that county, and special districts  
1220 dependent to that county; a municipality and special districts  
1221 dependent to that municipality; and an independent special  
1222 district may levy a maximum millage that is determined as  
1223 follows:

1224 (a) The maximum millage rate shall be the rolled-back rate  
1225 calculated pursuant to s. 200.065 and adjusted for growth in per  
1226 capita Florida personal income, except that:

1227 1. Ad valorem tax revenue levied in the 2007-2008 fiscal  
1228 year, as used in the calculation of the rolled-back rate, shall  
1229 be reduced by any tax revenue resulting from a millage rate  
1230 approved by referendum in excess of the maximum rate that could  
1231 have been levied by referendum as provided in s. 200.185; and

1232 2. The taxable value within the jurisdiction of each  
1233 taxing authority, as used in the calculation of the rolled-back  
1234 rate, shall be increased by the amount necessary to offset any  
1235 reduction in taxable value occurring as a result of the  
1236 amendments to the State Constitution contained in SJR 4B or HJR  
1237 3B revising the homestead tax exemption and providing an  
1238 exemption from ad valorem taxation for tangible personal  
1239 property.

1240 (b) If approved by referendum, a rate may be levied in  
1241 excess of the rate calculated pursuant to paragraph (a) if the  
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1242 excess is not more than 67 percent of the difference between the  
1243 rolled-back rate calculated pursuant to s. 200.065, and the rate  
1244 calculated in paragraph (a).

1245 (c) A rate may be levied in excess of the millage rate  
1246 allowed in paragraph (b) if the rate is approved by referendum.

1247

1248

1249 ===== T I T L E A M E N D M E N T =====

1250 Remove line(s) 13-15 and insert:

1251 year; providing for higher millage rates if approved by

1252 referendum; providing certain