

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon offered the following:

2  
3 **Substitute Amendment for Amendment (620881) (with title**  
4 **amendment)**

5 Remove line(s) 1614-1629 and insert:

6 Section 29. Subsection (6) and paragraph (a) of subsection  
7 (9) of section 196.011, Florida Statutes, are amended to read:

8 196.011 Annual application required for exemption.--

9 (6) (a) Once an original application for tax exemption has  
10 been granted, in each succeeding year on or before February 1,  
11 the property appraiser shall mail a renewal application to the  
12 applicant, and the property appraiser shall accept from each  
13 such applicant a renewal application on a form to be prescribed  
14 by the Department of Revenue. Such renewal application shall be  
15 accepted as evidence of exemption by the property appraiser  
16 unless he or she denies the application. Upon denial, the

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17 property appraiser shall serve, on or before July 1 of each  
18 year, a notice setting forth the grounds for denial on the  
19 applicant by first-class mail. Any applicant objecting to such  
20 denial may file a petition as provided for in s. 194.011(3).

21 (b) Any person who is entitled to a homestead assessment  
22 limitation in the prior year under s. 4(c), Art. VII of the  
23 State Constitution shall have the option to file an application  
24 for exemption under s. 6(a), Art. VII of the State Constitution  
25 no later than March 1 of each year. The application shall advise  
26 the applicant of his or her option to make an irrevocable  
27 election to no longer have his or her homestead assessed under  
28 s. 4(c), Art. VII of the State Constitution. After the  
29 irrevocable election, the person's homestead shall be assessed  
30 under s. 6(a), Art. VII of the State Constitution.

31 (9) (a) A county may, at the request of the property  
32 appraiser and by a majority vote of its governing body, waive  
33 the requirement that an annual application or statement be made  
34 for exemption of property within the county after an initial  
35 application is made and the exemption granted. The waiver under  
36 this subsection of the annual application or statement  
37 requirement applies to all exemptions under this chapter except  
38 the exemption under s. 196.1995. Notwithstanding such waiver,  
39 refiling of an application or statement shall be required when  
40 any property granted an exemption is sold or otherwise disposed  
41 of, when the ownership changes in any manner, when the applicant  
42 for homestead exemption ceases to use the property as his or her  
43 homestead, ~~or~~ when the status of the owner changes so as to  
44 change the exempt status of the property, or when an irrevocable

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45 election is made to no longer have the homestead assessment  
46 limitation under s. 4(c), Art. VII of the State Constitution and  
47 the homestead receives the exemption under s. 6(a), Art. VII of  
48 the State Constitution. In its deliberations on whether to waive  
49 the annual application or statement requirement, the governing  
50 body shall consider the possibility of fraudulent exemption  
51 claims which may occur due to the waiver of the annual  
52 application requirement. It is the duty of the owner of any  
53 property granted an exemption who is not required to file an  
54 annual application or statement to notify the property appraiser  
55 promptly whenever the use of the property or the status or  
56 condition of the owner changes so as to change the exempt status  
57 of the property. If any property owner fails to so notify the  
58 property appraiser and the property appraiser determines that  
59 for any year within the prior 10 years the owner was not  
60 entitled to receive such exemption, the owner of the property is  
61 subject to the taxes exempted as a result of such failure plus  
62 15 percent interest per annum and a penalty of 50 percent of the  
63 taxes exempted. Except for homestead exemptions controlled by s.  
64 196.161, it is the duty of the property appraiser making such  
65 determination to record in the public records of the county a  
66 notice of tax lien against any property owned by that person or  
67 entity in the county, and such property must be identified in  
68 the notice of tax lien. Such property is subject to the payment  
69 of all taxes and penalties. Such lien when filed shall attach to  
70 any property, identified in the notice of tax lien, owned by the  
71 person who illegally or improperly received the exemption.

72 Should such person no longer own property in that county, but  
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73 own property in some other county or counties in the state, it  
74 shall be the duty of the property appraiser to record a notice  
75 of tax lien in such other county or counties, identifying the  
76 property owned by such person or entity in such county or  
77 counties, and it shall become a lien against such property in  
78 such county or counties.

79 Section 30. Subsection (3) is added to section 196.111,  
80 Florida Statutes, to read:

81 196.111 Property appraisers may notify persons entitled to  
82 homestead exemption; publication of notice; costs.--

83 (3) The notice mailed to any person whose property  
84 heretofore was entitled to a homestead assessment limitation in  
85 the prior year pursuant to s. 4(c), Art. VII of the State  
86 Constitution shall also include the option to file an  
87 application to make an irrevocable election to no longer have  
88 his or her homestead assessed pursuant to s. 4(c), Art. VII of  
89 the State Constitution and to apply for homestead exemption  
90 pursuant to s. 6(a), Art. VII of the State Constitution,  
91 consistent with the requirements of s. 196.011(6)(b).

92 Section 31. Section 195.022, Florida Statutes, is amended  
93 to read:

94 195.022 Forms to be prescribed by Department of Revenue.--  
95 The Department of Revenue shall prescribe all forms to be used  
96 by property appraisers, tax collectors, clerks of the circuit  
97 court, and value adjustment boards in administering and  
98 collecting ad valorem taxes. The department shall prescribe a  
99 form for each purpose. For counties with a population of 100,000  
100 or fewer, the Department of Revenue shall furnish the forms. For  
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101 counties with a population greater than 100,000, the county  
102 officer shall reproduce forms for distribution at the expense of  
103 his or her office. A county officer may use a form other than  
104 the form prescribed by the department upon obtaining written  
105 permission from the executive director of the department;  
106 however, no county officer shall use a form the substantive  
107 content of which is at variance with the form prescribed by the  
108 department for the same or a similar purpose. If the executive  
109 director finds good cause to grant such permission he or she may  
110 do so. The county officer may continue to use such approved form  
111 until the law which specifies the form is amended or repealed or  
112 until the officer receives written disapproval from the  
113 executive director. Otherwise, all such officers and their  
114 employees shall use the forms, and follow the instructions  
115 applicable to the forms, which are prescribed by the department.  
116 The department, upon request of any property appraiser or, in  
117 any event, at least once every 3 years, shall prescribe and  
118 furnish such aerial photographs and nonproperty ownership maps  
119 to the property appraisers as are necessary to ensure that all  
120 real property within the state is properly listed on the roll.  
121 All forms and maps furnished by the department shall be paid for  
122 by the department as provided by law. All forms and maps and  
123 instructions relating to their use shall be substantially  
124 uniform throughout the state. An officer may employ supplemental  
125 forms and maps, at the expense of his or her office, which he or  
126 she deems expedient for the purpose of administering and  
127 collecting ad valorem taxes. The forms required in ss.  
128 193.461(3)(a) and 196.011(1) for renewal purposes shall require  
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129 sufficient information for the property appraiser to evaluate  
130 the changes in use since the prior year. The form required in s.  
131 193.155(2) for election to retain benefits under s. 27, Art. XII  
132 of the State Constitution shall be adopted by the department. If  
133 the property appraiser determines, in the case of a taxpayer,  
134 that he or she has insufficient current information upon which  
135 to approve the exemption, or if the information on the renewal  
136 form is inadequate for him or her to evaluate the taxable status  
137 of the property, he or she may require the resubmission of an  
138 original application.

139 Section 32. Transitional assessment of homestead property;  
140 effective date.--

141 (1) Each person entitled to a homestead exemption under  
142 Section 6 of Article VII of the State Constitution shall  
143 continue to have his or her current homestead assessed under  
144 Section 4(c) of Article VII of the State Constitution until the  
145 person makes an irrevocable election to no longer have his or  
146 her homestead assessed under Section 4(c) of Article VII of the  
147 State Constitution. After the irrevocable election is made, the  
148 homestead may not be assessed under Section 4(c) of Article VII  
149 of the State Constitution.

150 (2) The exemption provided in Section 6(a) of Article VII  
151 of the State Constitution to each person entitled to have the  
152 person's homestead assessed under Section 4(c) of Article VII of  
153 the State Constitution pursuant to subsection (1) shall be  
154 limited to the exemption the person would have been entitled to  
155 under Section 6(a)-(d) of Article VII of the State Constitution

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156 as it existed on the day before the effective date of this  
157 section.

158 Section 33. If any law that is amended by this act was  
159 also amended by a law enacted during the 2007 Regular Session or  
160 any 2007 special session of the Legislature, such laws shall be  
161 construed as if they had been enacted during the same session of  
162 the Legislature, and full effect should be given to each if that  
163 is possible.

164 Section 34. Except as otherwise expressly provided in this  
165 act, this act and section 33 of this act shall take effect upon  
166 becoming a law, sections 13 through 32 of this act shall take  
167 effect only upon the effective date of amendments to the State  
168 Constitution contained in Senate Joint Resolution 4B or House  
169 Joint Resolution 3B revising the homestead tax exemption and  
170 providing an exemption from ad valorem taxation for tangible  
171 personal property and property used for workforce and affordable  
172 rental housing, and sections 13 through 32 of this act shall  
173 apply retroactively to the 2008 tax roll.

174  
175 ===== T I T L E A M E N D M E N T =====

176 Remove line(s) 145 and insert:  
177 retroactively; amending ss. 196.011 and 196.111, F.S.; providing  
178 a procedure by which a person may make an irrevocable election  
179 to have his or her homestead assessed under s. 6(a), Art. VII of  
180 the State Constitution rather than under s. 4(c), Art. VII of  
181 the State Constitution; requiring the property appraisers to  
182 provide notice of such option by mail; amending s. 195.022,  
183 F.S.; requiring the Department of Revenue to adopt a form by  
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HOUSE AMENDMENT

Bill No. HB 1B

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184 rule; providing for transitional assessments of homestead  
185 property; providing for construction of the act in