

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon offered the following:

2
3 **Amendment (with title amendment)**

4 Remove line(s) 1614-1629, and insert:

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

7 196.011 Annual application required for exemption.--

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

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17 | year, a notice setting forth the grounds for denial on the
18 | applicant by first-class mail. Any applicant objecting to such
19 | denial may file a petition as provided for in s. 194.011(3).

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

30 | (9) (a) A county may, at the request of the property
31 | appraiser and by a majority vote of its governing body, waive
32 | the requirement that an annual application or statement be made
33 | for exemption of property within the county after an initial
34 | application is made and the exemption granted. The waiver under
35 | this subsection of the annual application or statement
36 | requirement applies to all exemptions under this chapter except
37 | the exemption under s. 196.1995. Notwithstanding such waiver,
38 | refiling of an application or statement shall be required when
39 | any property granted an exemption is sold or otherwise disposed
40 | of, when the ownership changes in any manner, when the applicant
41 | for homestead exemption ceases to use the property as his or her
42 | homestead, ~~or~~ when the status of the owner changes so as to
43 | change the exempt status of the property, or when an irrevocable
44 | election is made to no longer have the homestead exemption under

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

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

80 196.111 Property appraisers may notify persons entitled to
81 homestead exemption; publication of notice; costs.--

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

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

93 195.022 Forms to be prescribed by Department of Revenue.--
94 The Department of Revenue shall prescribe all forms to be used
95 by property appraisers, tax collectors, clerks of the circuit
96 court, and value adjustment boards in administering and
97 collecting ad valorem taxes. The department shall prescribe a
98 form for each purpose. For counties with a population of 100,000
99 or fewer, the Department of Revenue shall furnish the forms. For
100 counties with a population greater than 100,000, the county

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101 officer shall reproduce forms for distribution at the expense of
102 his or her office. A county officer may use a form other than
103 the form prescribed by the department upon obtaining written
104 permission from the executive director of the department;
105 however, no county officer shall use a form the substantive
106 content of which is at variance with the form prescribed by the
107 department for the same or a similar purpose. If the executive
108 director finds good cause to grant such permission he or she may
109 do so. The county officer may continue to use such approved form
110 until the law which specifies the form is amended or repealed or
111 until the officer receives written disapproval from the
112 executive director. Otherwise, all such officers and their
113 employees shall use the forms, and follow the instructions
114 applicable to the forms, which are prescribed by the department.
115 The department, upon request of any property appraiser or, in
116 any event, at least once every 3 years, shall prescribe and
117 furnish such aerial photographs and nonproperty ownership maps
118 to the property appraisers as are necessary to ensure that all
119 real property within the state is properly listed on the roll.
120 All forms and maps furnished by the department shall be paid for
121 by the department as provided by law. All forms and maps and
122 instructions relating to their use shall be substantially
123 uniform throughout the state. An officer may employ supplemental
124 forms and maps, at the expense of his or her office, which he or
125 she deems expedient for the purpose of administering and
126 collecting ad valorem taxes. The forms required in ss.
127 193.461(3) (a) and 196.011(1) for renewal purposes shall require
128 sufficient information for the property appraiser to evaluate

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129 the changes in use since the prior year. The form required in s.
130 193.155(2) for election to retain benefits under s. 27, Art. XII
131 of the State Constitution shall be adopted by the department. If
132 the property appraiser determines, in the case of a taxpayer,
133 that he or she has insufficient current information upon which
134 to approve the exemption, or if the information on the renewal
135 form is inadequate for him or her to evaluate the taxable status
136 of the property, he or she may require the resubmission of an
137 original application.

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

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

149 (2) The exemption provided in Section 6(a) of Article VII
150 of the State Constitution to each person entitled to have the
151 person's homestead assessed under Section 4(c) of Article VII of
152 the State Constitution pursuant to subsection (1) shall be
153 limited to the exemption the person would have been entitled to
154 under Section 6(a)-(d) of Article VII of the State Constitution
155 as it existed on the day before the effective date of this
156 section.

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

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

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

177 Remove line 145, and insert:
178 retroactively; amending ss. 196.011 and 196.111, F.S.; providing
179 a procedure by which a person may make an irrevocable election
180 to have his or her homestead assessed under s. 6(a), Art. VII of
181 the State Constitution rather than under s. 4(c), Art. VII of
182 the State Constitution; requiring the property appraisers to
183 provide notice of such option by mail; amending s. 195.022,
184 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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185 rule; providing for transitional assessments of homestead
186 property; providing for construction of the act in