

1 A bill to be entitled  
2 An act relating to ad valorem taxation; amending s.  
3 200.001, F.S.; providing definitions for purposes of  
4 provisions governing the fixing of millage rates; amending  
5 s. 200.065, F.S.; revising the method for computing the  
6 rolled-back rate; providing that the rolled-back rate  
7 excludes the amount paid or applied as a consequence of an  
8 obligation measured by the dedicated increment value;  
9 requiring that the property appraiser provide instructions  
10 to the taxing authorities for computing the maximum  
11 millage rate; revising the method of calculating the  
12 maximum millage rate beginning in the 2009-2010 fiscal  
13 year; providing for higher millage rates if adopted by  
14 certain required votes of the governing body of the taxing  
15 authority or approved by referendum; providing certain  
16 exceptions to the limitations on millage rates; providing  
17 that a county or municipality is subject to forfeiture of  
18 the distribution of the local government half-cent sales  
19 tax revenues for 12 months if it or its municipal service  
20 taxing units or dependent special districts do not comply  
21 with provisions limiting maximum millage rates; requiring  
22 the tax collector to hold revenues in escrow during the  
23 pendency of any procedure to correct a millage rate or any  
24 administrative or judicial challenge to such forfeiture;  
25 specifying procedures that a county or municipality,  
26 special district dependent thereto, or municipal service  
27 taxing unit must follow if it fails to remedy such  
28 noncompliance; requiring that the taxing authority repeat

29 | its hearing and notice process with respect to preparing a  
30 | budget and setting millage rates; amending s. 200.068,  
31 | F.S.; requiring each taxing authority to include  
32 | calculations upon which maximum millage rates are based in  
33 | the certification of value; amending s. 218.63, F.S.;  
34 | prohibiting a county or municipality that levies taxes in  
35 | excess of the maximum aggregate taxes permitted by law  
36 | from participating in the distribution of local government  
37 | half-cent sales tax revenues; amending ss. 193.1142,  
38 | 194.037, and 1011.71, F.S., relating to approval of the  
39 | assessment rolls, disclosure of tax impact, and school  
40 | district taxes; conforming cross-references; creating s.  
41 | 200.185, F.S.; providing definitions; specifying the  
42 | maximum millage rates that a county, municipal service  
43 | taxing unit, municipality, dependent district, or  
44 | independent district may levy for the 2007-2008 fiscal  
45 | year based on per capita growth in ad valorem taxes;  
46 | requiring the Department of Revenue to calculate, in  
47 | consultation with the Revenue Estimating Conference, and  
48 | publish the annual growth rate in per capita ad valorem  
49 | taxes for each taxing authority; providing certain  
50 | exceptions to the limitations on maximum millage rates;  
51 | authorizing the Department of Revenue to adopt emergency  
52 | rules; authorizing the executive director of the  
53 | Department of Revenue to extend the time specified in law  
54 | or rule for a local government to adopt its millage rate  
55 | and budget for the 2007 calendar year; providing an  
56 | optional method by which a county or municipality may

57 | determine fiscal hardship for purposes of a reduction or  
58 | waiver of processing fees and may be eligible for a road  
59 | assistance program; repealing s. 3, ch. 2006-311, Laws of  
60 | Florida, relating to provisions requiring the Department  
61 | of Revenue to conduct a study of the state's property tax  
62 | structure and analyze the current homestead exemptions and  
63 | homestead assessment limitations; amending ss. 193.155 and  
64 | 193.1551, F.S.; revising the method of calculating  
65 | homestead assessments pursuant to amendments to the State  
66 | Constitution; limiting the continued applicability of  
67 | certain assessment criteria provided under the State  
68 | Constitution; providing that a change, addition, or  
69 | improvement to homestead property or the destruction or  
70 | removal of homestead property may limit the continued  
71 | applicability of certain assessment criteria; amending s.  
72 | 196.031, F.S.; revising the exemption from taxation  
73 | provided for homesteads; specifying the amount of the  
74 | exemption based on just value; providing that a owner of  
75 | property is entitled to an alternative exemption under  
76 | certain circumstances; deleting certain obsolete  
77 | provisions; deleting a requirement that each property  
78 | appraiser compile a list of properties removed from the  
79 | assessment roll of the school district as a result of  
80 | exempt value; amending s. 196.002, F.S.; revising certain  
81 | reporting requirements for the property appraiser in order  
82 | to conform to changes made by the act; amending s.  
83 | 197.252, F.S., relating to the homestead tax deferral;  
84 | conforming provisions to changes made by the act; creating

85 s. 196.183, F.S.; exempting each tangible personal  
86 property tax return from a specified amount of assessed  
87 value; limiting a single business operation within a  
88 county to one exemption; providing a procedure for waiving  
89 the requirement to file an annual tangible personal  
90 property tax return if the taxpayer is entitled to the  
91 exemption; requiring the Department of Revenue to  
92 prescribe a form; providing penalties for failure to file  
93 a return as required or to claim more exemptions than  
94 allowed; providing that the exemption does not apply to  
95 mobile homes; amending s. 193.017, F.S.; revising  
96 provisions providing for the assessment of property  
97 receiving the low-income housing tax credit; providing for  
98 the assessment of structural improvements on land owned by  
99 a community land trust and used to provide affordable  
100 housing; defining the term "community land trust";  
101 providing for the conveyance of structural improvements,  
102 subject to certain conditions; specifying the criteria to  
103 be used in arriving at just valuation of a structural  
104 improvement; creating s. 193.803, F.S.; providing for the  
105 assessment of rental property used for workforce housing  
106 or affordable housing; authorizing a property owner to  
107 appeal a denial of eligibility to the value adjustment  
108 board; requiring that a property owner file an application  
109 for such classification with the property appraiser or  
110 file a petition with the value adjustment board; providing  
111 a fee for filing a petition; providing for reapplication  
112 to be made on a short form provided by the Department of

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113 Revenue; defining the term "extenuating circumstances" for  
114 purposes of granting a classification for January 1, 2008;  
115 specifying the types of property that are eligible to be  
116 classified as workforce rental housing or affordable  
117 rental housing; requiring that property be removed from  
118 such classification if its use or program eligibility  
119 changes; providing the methodologies for assessing  
120 workforce rental housing and affordable rental housing;  
121 requiring that the property owner annually provide a rent  
122 roll and income and expense statement to the property  
123 appraiser for the preceding year; authorizing the property  
124 appraiser to base the assessment on the best available  
125 information if the property owner fails to provide the  
126 rent roll and statement; providing for a tax lien to be  
127 filed against property that is misclassified as workforce  
128 rental housing or affordable rental housing within a  
129 specified period; amending ss. 196.1978, 192.0105,  
130 193.052, 193.461, 194.011, 195.073, and 195.096, F.S.,  
131 relating to the affordable housing property exemption,  
132 taxpayer rights, the preparation and serving of returns,  
133 assessments involving agricultural lands, assessment  
134 notices and objections, the classification of property,  
135 and the review of assessment rolls; conforming provisions  
136 to changes made by the act; creating s. 200.186, F.S.;  
137 specifying a formula for counties, municipalities,  
138 municipal service taxing units, dependent districts, and  
139 independent districts to determine a maximum millage rate  
140 for the 2008-2009 fiscal year; providing that a taxing

141 authority in violation of such provision forfeits its  
 142 local government half-cent sales tax revenues; providing  
 143 certain exceptions to the limitations on millage rates;  
 144 providing that certain provisions of the act apply  
 145 retroactively; providing for construction of the act in  
 146 pari materia with laws enacted during the 2007 Regular  
 147 Session or any 2007 special session of the Legislature;  
 148 providing effective dates, one of which is contingent.

149

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

151

152 Section 1. Paragraphs (h), (i), (j), (k), (l), and (m) are  
 153 added to subsection (8) of section 200.001, Florida Statutes, to  
 154 read:

155 200.001 Millages; definitions and general provisions.--

156 (8)

157 (h) "Dedicated increment value" means the proportion of  
 158 the cumulative increase in taxable value within a defined  
 159 geographic area used to determine a tax increment amount to be  
 160 paid to a redevelopment trust fund pursuant to s. 163.387(2)(a)  
 161 or to be paid or applied pursuant to an ordinance, resolution,  
 162 or agreement to fund a project or to finance essential  
 163 infrastructure. Upon creating any obligation for payment to a  
 164 redevelopment trust fund or otherwise pursuant to an ordinance,  
 165 resolution, or agreement to fund a project or to finance  
 166 essential infrastructure based on an increase in assessed value,  
 167 the taxing authority shall certify to the property appraiser the  
 168 boundaries of the designated geographic area and the date of the

169 most recent assessment roll used in connection with the taxation  
170 of such property prior to creation of the obligation. If the  
171 increment amount payment is not based on a specific proportion  
172 of the cumulative increase in taxable value within a defined  
173 geographic area, such value shall be reduced by multiplying by a  
174 proportion calculated by dividing the payment in the prior year,  
175 if any, by the product of the millage rate in the prior year and  
176 the cumulative increase in taxable value within the defined  
177 geographic area in the prior year. For tax years beginning on or  
178 after January 1, 2008, information provided to the property  
179 appraiser after May 1 of any year may not be used for the  
180 current year's certification.

181 (i) "Per capita Florida personal income" means Florida  
182 nominal personal income for the four quarters ending the prior  
183 September 30, as published by the Bureau of Economic Analysis of  
184 the United States Department of Commerce, or its successor,  
185 divided by the prior April 1 official estimate of Florida  
186 resident population pursuant to s. 186.901, which shall be  
187 reported by the Office of Economic and Demographic Research by  
188 April 1 of each year.

189 (j) "Total county ad valorem taxes levied" means all  
190 property taxes other than voted levies, as defined in s.  
191 200.001, levied by a county, any municipal service taxing units  
192 of that county, and any special districts dependent to that  
193 county in a fiscal year.

194 (k) "Total municipal ad valorem taxes levied" means all  
195 property taxes other than voted levies, as defined in s.  
196 200.001, levied by a municipality and any special districts

197 dependent to that municipality in a fiscal year.

198 (1) "Maximum total county ad valorem taxes levied" means  
 199 the total taxes levied by a county, municipal service taxing  
 200 units of that county, and special districts dependent to that  
 201 county at their individual maximum millages, calculated pursuant  
 202 to s. 200.065(5)(a) for fiscal years 2009-2010 and thereafter,  
 203 pursuant to s. 200.185 for fiscal years 2007-2008 and 2008-2009,  
 204 and pursuant to s. 200.186 for fiscal year 2008-2009 if SJR 4B  
 205 or HJR 3B is approved by a vote of the electors.

206 (m) "Maximum total municipal ad valorem taxes levied"  
 207 means the total taxes levied by a municipality and special  
 208 districts dependent to that municipality at their individual  
 209 maximum millages, calculated pursuant to s. 200.065(5)(b) for  
 210 fiscal years 2009-2010 and thereafter, by s. 200.185 for fiscal  
 211 years 2007-2008 and 2008-2009, and pursuant to s. 200.186 for  
 212 fiscal year 2008-2009 if SJR 4B or HJR 3B is approved by a vote  
 213 of the electors.

214 Section 2. Subsection (1), paragraph (d) of subsection  
 215 (2), subsection (4), and present subsection (12) of section  
 216 200.065, Florida Statutes, are amended, present subsections (5)  
 217 through (14) of that section are redesignated as subsections (6)  
 218 through (15), respectively, and a new subsection (5) is added to  
 219 that section, to read:

220 200.065 Method of fixing millage.--

221 (1) Upon completion of the assessment of all property  
 222 pursuant to s. 193.023, the property appraiser shall certify to  
 223 each taxing authority the taxable value within the jurisdiction  
 224 of the taxing authority. This certification shall include a copy

225 of the statement required to be submitted under s. 195.073(3),  
226 as applicable to that taxing authority. The form on which the  
227 certification is made shall include instructions to each taxing  
228 authority describing the proper method of computing a millage  
229 rate which, exclusive of new construction, additions to  
230 structures, deletions, increases in the value of improvements  
231 that have undergone a substantial rehabilitation which increased  
232 the assessed value of such improvements by at least 100 percent,  
233 ~~and~~ property added due to geographic boundary changes, total  
234 taxable value of tangible personal property within the  
235 jurisdiction in excess of 115 percent of the previous year's  
236 total taxable value, and any dedicated increment value, will  
237 provide the same ad valorem tax revenue for each taxing  
238 authority as was levied during the prior year less the amount,  
239 if any, paid or applied as a consequence of an obligation  
240 measured by the dedicated increment value. That millage rate  
241 shall be known as the "rolled-back rate." The property appraiser  
242 shall also include instructions, as prescribed by the Department  
243 of Revenue, to each county and municipality, each special  
244 district dependent to a county or municipality, each municipal  
245 service taxing unit, and each independent special district  
246 describing the proper method of computing the millage rates and  
247 taxes levied as specified in subsection (5). The Department of  
248 Revenue shall prescribe the instructions and forms that are  
249 necessary to administer this subsection and subsection (5). The  
250 information provided pursuant to this subsection shall also be  
251 sent to the tax collector by the property appraiser at the time  
252 it is sent to each taxing authority.

253 (2) No millage shall be levied until a resolution or  
254 ordinance has been approved by the governing board of the taxing  
255 authority which resolution or ordinance must be approved by the  
256 taxing authority according to the following procedure:

257 (d) Within 15 days after the meeting adopting the  
258 tentative budget, the taxing authority shall advertise in a  
259 newspaper of general circulation in the county as provided in  
260 subsection (3), its intent to finally adopt a millage rate and  
261 budget. A public hearing to finalize the budget and adopt a  
262 millage rate shall be held not less than 2 days or more than 5  
263 days after the day that the advertisement is first published.  
264 During the hearing, the governing body of the taxing authority  
265 shall amend the adopted tentative budget as it sees fit, adopt a  
266 final budget, and adopt a resolution or ordinance stating the  
267 millage rate to be levied. The resolution or ordinance shall  
268 state the percent, if any, by which the millage rate to be  
269 levied exceeds the rolled-back rate computed pursuant to  
270 subsection (1), which shall be characterized as the percentage  
271 increase in property taxes adopted by the governing body. The  
272 adoption of the budget and the millage-levy resolution or  
273 ordinance shall be by separate votes. For each taxing authority  
274 levying millage, the name of the taxing authority, the rolled-  
275 back rate, the percentage increase, and the millage rate to be  
276 levied shall be publicly announced prior to the adoption of the  
277 millage-levy resolution or ordinance. In no event may the  
278 millage rate adopted pursuant to this paragraph exceed the  
279 millage rate tentatively adopted pursuant to paragraph (c). If  
280 the rate tentatively adopted pursuant to paragraph (c) exceeds

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281 the proposed rate provided to the property appraiser pursuant to  
282 paragraph (b), or as subsequently adjusted pursuant to  
283 subsection (11) ~~(10)~~, each taxpayer within the jurisdiction of  
284 the taxing authority shall be sent notice by first-class mail of  
285 his or her taxes under the tentatively adopted millage rate and  
286 his or her taxes under the previously proposed rate. The notice  
287 must be prepared by the property appraiser, at the expense of  
288 the taxing authority, and must generally conform to the  
289 requirements of s. 200.069. If such additional notice is  
290 necessary, its mailing must precede the hearing held pursuant to  
291 this paragraph by not less than 10 days and not more than 15  
292 days.

293 (4) The resolution or ordinance approved in the manner  
294 provided for in this section shall be forwarded to the property  
295 appraiser and the tax collector within 3 days after the adoption  
296 of such resolution or ordinance. No millage other than that  
297 approved by referendum may be levied until the resolution or  
298 ordinance to levy required in subsection (2) is approved by the  
299 governing board of the taxing authority and submitted to the  
300 property appraiser and the tax collector. The receipt of the  
301 resolution or ordinance by the property appraiser shall be  
302 considered official notice of the millage rate approved by the  
303 taxing authority, and that millage rate shall be the rate  
304 applied by the property appraiser in extending the rolls  
305 pursuant to s. 193.122, subject to the provisions of subsection  
306 (6) ~~(5)~~. These submissions shall be made within 101 days of  
307 certification of value pursuant to subsection (1).

308 (5) (a) Beginning in the 2009-2010 fiscal year and in each

309 year thereafter, the maximum millage rate that a county,  
310 municipality, special district dependent to a county or  
311 municipality, municipal service taxing unit, or independent  
312 special district may levy is a rolled-back rate based on the  
313 amount of taxes which would have been levied in the prior year  
314 if the maximum millage rate had been applied, adjusted for  
315 growth in per capita Florida personal income, unless a higher  
316 rate is adopted, in which case the maximum is the adopted rate.  
317 A higher rate may be adopted only under the following  
318 conditions:

319 1. A rate of not more than 110 percent of the rolled-back  
320 rate based on the previous year's maximum millage rate, adjusted  
321 for growth in per capita Florida personal income, may be adopted  
322 if approved by a two-thirds vote of the governing body of the  
323 county, municipality, or independent district; or

324 2. A rate in excess of 110 percent may be adopted if  
325 approved by a unanimous vote of the governing body of the  
326 county, municipality, or independent district or if the rate is  
327 approved by a referendum.

328 (b) The millage rate of a county or municipality,  
329 municipal service taxing unit of that county, and any special  
330 district dependent to that county or municipality may exceed in  
331 any year the maximum millage rate calculated pursuant to this  
332 subsection if the total county ad valorem taxes levied or total  
333 municipal ad valorem taxes levied, as defined in s. 200.001, do  
334 not exceed the maximum total county ad valorem taxes levied or  
335 maximum total municipal ad valorem taxes levied, as defined in  
336 s. 200.001, respectively. Voted millage as defined in this

337 chapter and taxes levied by a municipality or independent  
 338 special district that has levied ad valorem taxes for less than  
 339 5 years are not subject to the limitation on millage rates  
 340 provided by this subsection. Total taxes levied may exceed the  
 341 maximum calculated pursuant to subsection (6) as a result of an  
 342 increase in taxable value above that certified in subsection (1)  
 343 if such increase is less than the percentage amounts contained  
 344 in subsection (6); however, if such increase in taxable value  
 345 exceeds the percentage amounts contained in this subsection,  
 346 millage rates subject to subsection (6), s. 200.185, or s.  
 347 200.186 must be reduced so that total taxes levied do not exceed  
 348 the maximum.

349 (13)~~(12)~~(a) Any taxing authority in violation of this  
 350 section, other than subsection (5), shall be subject to  
 351 forfeiture of state funds otherwise available to it for the 12  
 352 months following a determination of noncompliance by the  
 353 Department of Revenue ~~appropriate state agency.~~

354 (b) Within 30 days of the deadline for certification of  
 355 compliance required by s. 200.068, the department shall notify  
 356 any taxing authority in violation of this section, other than  
 357 subsection (5), that it is subject to paragraph (c). Except for  
 358 revenues from voted levies or levies imposed pursuant to s.  
 359 1011.60(6), the revenues of any taxing authority in violation of  
 360 this section, other than subsection (5), collected in excess of  
 361 the rolled-back rate shall be held in escrow until the process  
 362 required by paragraph (c) is completed and approved by the  
 363 department. The department shall direct the tax collector to so  
 364 hold such funds.

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

368 1. The advertisement shall appear within 15 days of notice  
 369 from the department.

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

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

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

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

384 (d) If any county or municipality is in violation of  
 385 subsection (5), s. 200.185, or s. 200.186 because total county  
 386 or municipal ad valorem taxes exceeded the maximum total county  
 387 or municipal ad valorem taxes, respectively, that county shall  
 388 forfeit the distribution of local government half-cent sales tax  
 389 revenues during the 12 months following a determination of  
 390 noncompliance by the Department of Revenue as described in s.  
 391 218.63(3) and this subsection. If the executive director of the  
 392 Department of Revenue determines that any county or municipality

393 may be in violation of subsection (5), s. 200.185, or s.  
394 200.186, the Department of Revenue and the county or  
395 municipality shall follow the procedures set forth in paragraph  
396 (e). During the pendency of any procedure under paragraph (e) or  
397 any administrative or judicial action to challenge any action  
398 taken under this subsection, the tax collector shall hold in  
399 escrow any revenues collected in excess of the amount allowed by  
400 subsection (5), s. 200.185, or s. 200.186, as determined by the  
401 executive director. Such revenues shall be held in escrow until  
402 the process required by paragraph (e) is completed and approved  
403 by the department. The department shall direct the tax collector  
404 to so hold such funds. If the county or municipality remedies  
405 the noncompliance, any moneys collected in excess of the new  
406 levy or in excess of the amount allowed by subsection (5), s.  
407 200.185, or s. 200.186 shall be held in reserve until the  
408 subsequent fiscal year, and shall then be used to reduce ad  
409 valorem taxes otherwise necessary. If the county or municipality  
410 does not remedy the noncompliance, the provisions of s. 218.63  
411 shall apply.

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

417 1. Within 30 days after the deadline for certification of  
418 compliance required by s. 200.068, the executive director shall  
419 notify the taxing authority of his or her determination  
420 regarding subsection (5), s. 200.185, or s. 200.186 and that it

421 is subject to subparagraph 2.

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

425 a. The advertisement shall appear within 15 days after  
 426 notice from the executive director.

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

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

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

437 d. The determination of the executive director is not  
 438 subject to chapter 120.

439 Section 3. Section 200.068, Florida Statutes, is amended  
 440 to read:

441 200.068 Certification of compliance with this  
 442 chapter.--Not later than 30 days following adoption of an  
 443 ordinance or resolution establishing a property tax levy, each  
 444 taxing authority shall certify compliance with the provisions of  
 445 this chapter to the Department of Revenue. In addition to a  
 446 statement of compliance, such certification shall include a copy  
 447 of the ordinance or resolution so adopted; a copy of the  
 448 certification of value showing rolled-back millage and proposed

449 millage rates, as provided to the property appraiser pursuant to  
 450 s. 200.065(1) and (2)(b); maximum millage rates calculated  
 451 pursuant to s. 200.065(5), s. 200.185, or s. 200.186, together  
 452 with values and calculations upon which the maximum millage  
 453 rates are based; and a certified copy of the advertisement, as  
 454 published pursuant to s. 200.065(3). In certifying compliance,  
 455 the governing body of the county shall also include a certified  
 456 copy of the notice required under s. 194.037. However, if the  
 457 value adjustment board completes its hearings after the deadline  
 458 for certification under this section, the county shall submit  
 459 such copy to the department not later than 30 days following  
 460 completion of such hearings.

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

463 218.63 Participation requirements.--

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

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

470 193.1142 Approval of assessment rolls.--

471 (5) Whenever an assessment roll submitted to the  
 472 department is returned to the property appraiser for additional  
 473 evaluation, a review notice shall be issued for the express  
 474 purpose of the adjustment provided in s. 200.065(11) ~~s.~~  
 475 ~~200.065(10)~~.

476 Section 6. Paragraph (f) of subsection (1) of section

477 194.037, Florida Statutes, is amended to read:

478 194.037 Disclosure of tax impact.--

479 (1) After hearing all petitions, complaints, appeals, and  
 480 disputes, the clerk shall make public notice of the findings and  
 481 results of the board in at least a quarter-page size  
 482 advertisement of a standard size or tabloid size newspaper, and  
 483 the headline shall be in a type no smaller than 18 point. The  
 484 advertisement shall not be placed in that portion of the  
 485 newspaper where legal notices and classified advertisements  
 486 appear. The advertisement shall be published in a newspaper of  
 487 general paid circulation in the county. The newspaper selected  
 488 shall be one of general interest and readership in the  
 489 community, and not one of limited subject matter, pursuant to  
 490 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
 491 ADJUSTMENT BOARD. The public notice shall list the members of  
 492 the value adjustment board and the taxing authorities to which  
 493 they are elected. The form shall show, in columnar form, for  
 494 each of the property classes listed under subsection (2), the  
 495 following information, with appropriate column totals:

496 (f) In the sixth column, the net shift in taxes to parcels  
 497 not granted relief by the board. The shift shall be computed as  
 498 the amount shown in column 5 multiplied by the applicable  
 499 millage rates adopted by the taxing authorities in hearings held  
 500 pursuant to s. 200.065(2)(d) or adopted by vote of the electors  
 501 pursuant to s. 9(b) or s. 12, Art. VII of the State  
 502 Constitution, but without adjustment as authorized pursuant to  
 503 s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing authority the  
 504 hearing has not been completed at the time the notice required

505 herein is prepared, the millage rate used shall be that adopted  
 506 in the hearing held pursuant to s. 200.065(2)(c).

507 Section 7. Paragraph (i) of subsection (2) of section  
 508 1011.71, Florida Statutes, is amended to read:

509 1011.71 District school tax.--

510 (2) In addition to the maximum millage levy as provided in  
 511 subsection (1), each school board may levy not more than 2 mills  
 512 against the taxable value for school purposes for district  
 513 schools, including charter schools at the discretion of the  
 514 school board, to fund:

515 (i) Payment of the cost of school buses when a school  
 516 district contracts with a private entity to provide student  
 517 transportation services if the district meets the requirements  
 518 of this paragraph.

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

523 2. Each such school bus must be used for the daily  
 524 transportation of public school students in the manner required  
 525 by the school district.

526 3. Annual payment for each such school bus may not exceed  
 527 10 percent of the purchase price of the state pool bid.

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

531 200.065(10) ~~s. 200.065(9)~~.

532

533 Violations of these expenditure provisions shall result in an  
534 equal dollar reduction in the Florida Education Finance Program  
535 (FEFP) funds for the violating district in the fiscal year  
536 following the audit citation.

537 Section 8. Section 200.185, Florida Statutes, is created  
538 to read:

539 200.185 Maximum millage rates for the 2007-2008 and 2008-  
540 2009 fiscal years.--

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

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

545 (b) "Municipality of special financial concern" means a  
546 municipality within a county of special financial concern or a  
547 municipality that has been at any time since 2001 in a state of  
548 financial emergency pursuant to s. 218.503.

549 (2)(a) The maximum millage rate that a county, municipal  
550 service taxing unit of that county, or a special district  
551 dependent to that county may levy by a majority vote of the  
552 governing body for the 2007-2008 fiscal year shall be determined  
553 as follows:

554 1. For any county of special financial concern for which  
555 the compound annual growth rate in total county ad valorem taxes  
556 levied, as defined in s. 200.001, per capita from fiscal year  
557 2001-2002 to fiscal year 2006-2007 was no more than 5 percent,  
558 100 percent of the rolled-back rate, as calculated under s.  
559 200.065;

560 2. For any county not included in subparagraph 1. for

561 which the compound annual growth in total county ad valorem  
562 taxes levied, as defined in s. 200.001, per capita from fiscal  
563 year 2001-2002 to fiscal year 2006-2007 was no more than 7  
564 percent, or, notwithstanding subparagraphs 3., 4., and 5., any  
565 county that is a county of special financial concern not  
566 included in subparagraph 1., 97 percent of the rolled-back rate,  
567 as calculated under s. 200.065;

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

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

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

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

585 1. The rolled-back rate, as calculated under s. 200.065,  
586 if approved by a two-thirds vote of the governing body of the  
587 county or special district dependent thereto; or

588 2. The nonvoted millage rate that was levied in the 2006-

589 2007 fiscal year, if approved by a unanimous vote of the  
590 governing body of the county or special district dependent  
591 thereto.

592 (c) Upon approval of a maximum rate as provided in  
593 paragraph (b), a higher rate may be levied if approved by a  
594 referendum of the voters.

595 (3) (a) The maximum millage rate that a municipality or a  
596 special district dependent to a municipality may levy by a  
597 majority vote of the governing body for the 2007-2008 fiscal  
598 year shall be determined as follows:

599 1. For any municipality for which the compound annual  
600 growth in total municipal ad valorem taxes levied, as defined in  
601 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
602 2006-2007 was no more than 6 percent, or, for a municipality  
603 that first levied ad valorem taxes in the 2002-2003 fiscal year,  
604 100 percent of the rolled-back rate, as calculated under s.  
605 200.065;

606 2. For any municipality for which the compound annual  
607 growth in total municipal ad valorem taxes levied, as defined in  
608 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
609 2006-2007 was greater than 6 percent but no more than 7.5  
610 percent, or, notwithstanding subparagraphs 3., 4., and 5., any  
611 municipality that is a municipality of special financial concern  
612 not included in subparagraph 1., 97 percent of the rolled-back  
613 rate, as calculated under s. 200.065;

614 3. For any municipality for which the compound annual  
615 growth in total municipal ad valorem taxes levied, as defined in  
616 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year

617 2006-2007 was greater than 7.5 percent but no more than 10.5  
 618 percent, 95 percent of the rolled-back rate, as calculated under  
 619 s. 200.065;

620 4. For any municipality for which the compound annual  
 621 growth in total municipal ad valorem taxes levied, as defined in  
 622 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
 623 2006-2007 was greater than 10.5 percent but no more than 12.4  
 624 percent, 93 percent of the rolled-back rate, as calculated under  
 625 s. 200.065;

626 5. For any municipality for which the compound annual  
 627 growth in total municipal ad valorem taxes levied, as defined in  
 628 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year  
 629 2006-2007 was greater than 12.4 percent, 91 percent of the  
 630 rolled-back rate, as calculated under s. 200.065;

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

633 1. The rolled-back rate, as calculated under s. 200.065,  
 634 if approved by a two-thirds vote of the governing body of the  
 635 municipality or special district dependent thereto; or

636 2. The nonvoted millage rate that was levied in the 2006-  
 637 2007 fiscal year, if approved by a unanimous vote of the  
 638 governing body of the municipality or special district dependent  
 639 thereto.

640 (c) Upon approval of a maximum rate as provided in  
 641 paragraph (b), a higher rate may be levied if approved by a  
 642 referendum of the voters.

643 (4) The maximum millage rate that an independent special  
 644 district may levy by a majority vote of the governing body for

645 the 2007-2008 fiscal year is 97 percent of the rolled-back rate,  
646 as calculated under s. 200.065.

647 (a) The maximum millage rate specified in this subsection  
648 may be increased to the rolled-back rate if approved by a two-  
649 thirds vote of the governing body of the independent special  
650 district.

651 (b) The maximum millage rate specified in this subsection  
652 may be increased to the nonvoted millage rate that was levied in  
653 the 2006-2007 fiscal year, if approved by a unanimous vote of  
654 the governing body of the independent special district.

655 (c) Upon approval of a maximum rate in paragraph (b), a  
656 higher rate may be levied if approved by a referendum of the  
657 voters.

658 (5) In the 2008-2009 fiscal year, a county, municipal  
659 service taxing units of that county, and special districts  
660 dependent to that county; a municipality and special districts  
661 dependent to that municipality; and an independent special  
662 district may levy a maximum millage determined as follows:

663 (a) The maximum millage rate that may be levied shall be  
664 the rolled-back rate calculated pursuant to s. 200.065 and  
665 adjusted for growth in per capita Florida personal income,  
666 except that ad valorem tax revenue levied in the 2007-2008  
667 fiscal year shall be reduced by any tax revenue resulting from a  
668 millage rate approved by a super majority vote of the governing  
669 board of the taxing authority in excess of the maximum rate that  
670 could have been levied by a majority vote as provided in this  
671 section.

672 (b) A rate of not more than 110 percent of the rate in

673 paragraph (a) may be levied if approved by a two-thirds vote of  
674 the governing body.

675 (c) A rate in excess of the millage rate allowed in  
676 paragraph (b) may be levied if approved by a unanimous vote of  
677 the governing body or if approved by a referendum of the voters.

678 (6) Any county or municipality that is in violation of  
679 this section shall forfeit the distribution of the local  
680 government half-cent sales tax revenues during the 12 months  
681 following a determination of noncompliance by the Department of  
682 Revenue, subject to the conditions provided in ss. 200.065 and  
683 218.63.

684 (7) On or before July 13, 2007, the executive director of  
685 the Department of Revenue, after consultation with the Revenue  
686 Estimating Conference, shall determine and publish on the  
687 Department of Revenue's website and in the next available issue  
688 of the Florida Administrative Weekly the compound annual growth  
689 rate in per capita property tax levies for each county and  
690 municipality, exclusive of voted levies, calculated from fiscal  
691 year 2001-2002 through fiscal year 2006-2007, based on the April  
692 1 official population estimates of 2001 and 2006, respectively,  
693 for each jurisdiction pursuant to s. 186.901, exclusive of  
694 inmate and patient populations. The determination and  
695 publication made pursuant to this subsection is not subject to  
696 the provisions of chapter 120.

697 (8) The millage rate of a county or municipality,  
698 municipal service taxing unit of that county, and any special  
699 district dependent to that county or municipality may exceed in  
700 any year the maximum millage rate calculated pursuant to this

701 section if the total county ad valorem taxes levied or total  
 702 municipal ad valorem taxes levied, as defined in s. 200.001, do  
 703 not exceed the maximum total county ad valorem taxes levied or  
 704 maximum total municipal ad valorem taxes levied, as defined in  
 705 s. 200.001, respectively. Voted millage, as defined in s.  
 706 200.001, and taxes levied by a municipality or independent  
 707 special district that has levied ad valorem taxes for less than  
 708 5 years are not subject to the limitation on millage rates  
 709 provided by this section. Total taxes levied may exceed the  
 710 maximum calculated pursuant to this section as a result of an  
 711 increase in taxable value above that certified in s. 200.065(1)  
 712 if such increase is less than the percentage amounts contained  
 713 in s. 200.065(6); however, if such increase in taxable value  
 714 exceeds the percentage amounts contained in s. 200.065(6),  
 715 millage rates subject to this section must be reduced so that  
 716 total taxes levied do not exceed the maximum.

717 Section 9. The executive director of the Department of  
 718 Revenue is authorized, and all conditions are deemed met, to  
 719 adopt emergency rules under ss. 120.536(1) and 120.54(4),  
 720 Florida Statutes, for the purpose of implementing this act.  
 721 Notwithstanding any other provision of law, such emergency rules  
 722 shall remain in effect for 18 months after the date of adoption  
 723 and may be renewed during the pendency of procedures to adopt  
 724 rules addressing the subject of the emergency rules.

725 Section 10. To the extent that the deadlines and  
 726 timeframes in current law are inconsistent with implementing the  
 727 requirements of this act, the executive director of the  
 728 Department of Revenue may extend the time periods specified by

729 statute or rule for the local government millage and budget  
 730 adoption process for the 2007 calendar year. The executive  
 731 director of the Department of Revenue may grant such extensions  
 732 at his or her own initiation or at the written request of a  
 733 local government. Such extensions may not exceed 21 calendar  
 734 days.

735 Section 11. For state fiscal years 2007-2008 and 2008-  
 736 2009, the millage rate levied in 2006 may, at the option of a  
 737 county or municipality, be used for purposes of determining  
 738 fiscal hardship under s. 218.075, Florida Statutes, and  
 739 eligibility under s. 339.2816, Florida Statutes.

740 Section 12. Effective August 1, 2007, section 3 of chapter  
 741 2006-311, Laws of Florida, is repealed.

742 Section 13. Section 193.155, Florida Statutes, is amended  
 743 to read:

744 193.155 Homestead assessments.--

745 (1) Homestead property shall be assessed under the  
 746 provisions of s. 4(c), Art. VII of the State Constitution,  
 747 pursuant to s. 27, Art. XII of the State Constitution, at just  
 748 value as of January 1, 1994. Property receiving the homestead  
 749 exemption after January 1, 1994, shall be assessed at just value  
 750 as of January 1 of the year in which the property receives the  
 751 exemption.

752 ~~(1) Beginning in 1995, or the year following the year the~~  
 753 ~~property receives homestead exemption, whichever is later, the~~  
 754 ~~property shall be reassessed annually on January 1. Any change~~  
 755 ~~resulting from such reassessment shall not exceed the lower of~~  
 756 ~~the following:~~

757 (a) Three percent of the assessed value of the property  
 758 for the prior year; or

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

764 (2) Homestead property shall continue to be assessed under  
 765 the provisions of s. 4(c), Art. VII of the State Constitution,  
 766 pursuant to s. 27, Art. XII of the State Constitution, so long  
 767 as, on January 1 of any year, the sum of the exemption that the  
 768 property would have been entitled to under s. 6(a) through (d),  
 769 Art. VII of the State Constitution, as it existed on December  
 770 31, 2007, and the difference between the homestead's just value  
 771 and its assessed value determined pursuant to s. 4(c), Art. VII  
 772 of the State Constitution, as it existed on December 31, 2007,  
 773 is greater than the exemption provided in s. 6(a), Art. VII of  
 774 the State Constitution. After the exemption provided in s. 6(a),  
 775 Art. VII of the State Constitution exceeds the sum referred to  
 776 above in any year, the homestead may not be assessed under the  
 777 provisions of s. 4(c), Art. VII of the State Constitution.

778 ~~(2) If the assessed value of the property as calculated~~  
 779 ~~under subsection (1) exceeds the just value, the assessed value~~  
 780 ~~of the property shall be lowered to the just value of the~~  
 781 ~~property.~~

782 (3) ~~Except as provided in this subsection,~~ Property  
 783 assessed under this section shall be assessed at just value as  
 784 of January 1 of the year following a change of ownership and is

785 not eligible for assessment under this section. ~~Thereafter, the~~  
 786 ~~annual changes in the assessed value of the property are subject~~  
 787 ~~to the limitations in subsections (1) and (2).~~ For the purpose  
 788 of this section, a change in ownership means any sale,  
 789 foreclosure, or transfer of legal title or beneficial title in  
 790 equity to any person, except as provided in this subsection.

791 There is no change of ownership if:

792 (a) Subsequent to the change or transfer, the same person  
 793 is entitled to the homestead exemption as was previously  
 794 entitled and:

- 795 1. The transfer of title is to correct an error;
- 796 2. The transfer is between legal and equitable title; or
- 797 3. The change or transfer is by means of an instrument in  
 798 which the owner is listed as both grantor and grantee of the  
 799 real property and one or more other individuals are additionally  
 800 named as grantee. However, if any individual who is additionally  
 801 named as a grantee applies for a homestead exemption on the  
 802 property, the application shall be considered a change of  
 803 ownership;

804 (b) The transfer is between husband and wife, including a  
 805 transfer to a surviving spouse or a transfer due to a  
 806 dissolution of marriage;

807 (c) The transfer occurs by operation of law under s.  
 808 732.4015; or

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

812 (4) (a) Except as provided in paragraph (b), changes,

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813 additions, or improvements to homestead property shall be  
814 assessed at just value as of the first January 1 after the  
815 changes, additions, or improvements are substantially completed.  
816 If a change, addition, or improvement to homestead property  
817 assessed under this section results in failure to meet the  
818 condition required under subsection (2), the property shall no  
819 longer qualify for assessment under this section.

820 (b) Changes, additions, or improvements that replace all  
821 or a portion of homestead property damaged or destroyed by  
822 misfortune or calamity shall not increase the homestead  
823 property's assessed value when the square footage of the  
824 homestead property as changed or improved does not exceed 110  
825 percent of the square footage of the homestead property before  
826 the damage or destruction. Additionally, the homestead  
827 property's assessed value shall not increase if the total square  
828 footage of the homestead property as changed or improved does  
829 not exceed 1,500 square feet. Changes, additions, or  
830 improvements that do not cause the total to exceed 110 percent  
831 of the total square footage of the homestead property before the  
832 damage or destruction or that do not cause the total to exceed  
833 1,500 total square feet shall be reassessed as provided under  
834 subsection (1). The homestead property's assessed value shall be  
835 increased by the just value of that portion of the changed or  
836 improved homestead property which is in excess of 110 percent of  
837 the square footage of the homestead property before the damage  
838 or destruction or of that portion exceeding 1,500 square feet.  
839 Homestead property damaged or destroyed by misfortune or  
840 calamity which, after being changed or improved, has a square

841 footage of less than 100 percent of the homestead property's  
842 total square footage before the damage or destruction shall be  
843 assessed pursuant to subsection (5). This paragraph applies to  
844 changes, additions, or improvements commenced within 3 years  
845 after the January 1 following the damage or destruction of the  
846 homestead.

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

852 1. Was permanently residing on such property when the  
853 damage or destruction occurred;

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

856 3. Applies for and receives homestead exemption on such  
857 property the following year.

858 (d) Changes, additions, or improvements include  
859 improvements made to common areas or other improvements made to  
860 property other than to the homestead property by the owner or by  
861 an owner association, which improvements directly benefit the  
862 homestead property. Such changes, additions, or improvements  
863 shall be assessed at just value, and the just value shall be  
864 apportioned among the parcels benefiting from the improvement.

865 (5) When property is destroyed or removed and not  
866 replaced, the assessed value of the parcel shall be reduced by  
867 the assessed value attributable to the destroyed or removed  
868 property. If the destruction or removal of homestead property

869 assessed under this section results in failure to meet the  
870 condition required under subsection (2), the property shall no  
871 longer qualify for assessment under this section.

872 (6) Only property that receives a homestead exemption is  
873 subject to this section. No portion of property that is assessed  
874 solely on the basis of character or use pursuant to s. 193.461  
875 or s. 193.501, or assessed pursuant to s. 193.505, is subject to  
876 this section. When property is assessed under s. 193.461, s.  
877 193.501, or s. 193.505 and contains a residence under the same  
878 ownership, the portion of the property consisting of the  
879 residence and curtilage must be assessed separately, pursuant to  
880 s. 193.011, for the assessment to be subject to the limitation  
881 in this section.

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

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

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

892 (b) If changes, additions, or improvements are not  
893 assessed at just value as of the first January 1 after they were  
894 substantially completed, the property appraiser shall determine  
895 the just value for such changes, additions, or improvements for  
896 the year they were substantially completed. Assessments for

897 subsequent years shall be corrected, applying this section if  
 898 applicable.

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

902 (9) If the property appraiser determines that for any year  
 903 or years within the prior 10 years a person who was not entitled  
 904 to the homestead property assessment limitation granted under  
 905 this section was granted the homestead property assessment  
 906 limitation, the property appraiser making such determination  
 907 shall record in the public records of the county a notice of tax  
 908 lien against any property owned by that person in the county,  
 909 and such property must be identified in the notice of tax lien.  
 910 Such property that is situated in this state is subject to the  
 911 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes  
 912 for each year and 15 percent interest per annum. However, when a  
 913 person entitled to exemption pursuant to s. 196.031  
 914 inadvertently receives the limitation pursuant to this section  
 915 following a change of ownership, the assessment of such property  
 916 must be corrected as provided in paragraph (8)(a), and the  
 917 person need not pay the unpaid taxes, penalties, or interest.

918 Section 14. Section 193.1551, Florida Statutes, is amended  
 919 to read:

920 193.1551 Assessment of certain homestead property damaged  
 921 in 2004 named storms.--Notwithstanding the provisions of s.  
 922 193.155(4), the assessment at just value for changes, additions,  
 923 or improvements to homestead property assessed under the  
 924 provisions of s. 4(c), Art. VII of the State Constitution,

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925 pursuant to s. 27, Art. XII of the State Constitution, which was  
926 rendered uninhabitable in one or more of the named storms of  
927 2004 shall be limited to the square footage exceeding 110  
928 percent of the homestead property's total square footage.  
929 Additionally, homes having square footage of 1,350 square feet  
930 or less which were rendered uninhabitable may rebuild up to  
931 1,500 total square feet and the increase in square footage shall  
932 not be considered as a change, an addition, or an improvement  
933 that is subject to assessment at just value. The provisions of  
934 this section are limited to homestead properties in which  
935 repairs are completed by January 1, 2008, and apply  
936 retroactively to January 1, 2005.

937 Section 15. Subsections (1), (2), (3), and (4) of section  
938 196.031, Florida Statutes, are amended to read:

939 196.031 Exemption of homesteads.--

940 (1) Every person who, on January 1, has the legal title or  
941 beneficial title in equity to real property in this state and  
942 who resides thereon and in good faith makes the same his or her  
943 permanent residence, or the permanent residence of another or  
944 others legally or naturally dependent upon such person, is  
945 entitled to an exemption from all taxation, except for  
946 assessments for special benefits, of 75 percent of the just  
947 value up to \$200,000 and 15 percent of the just value from  
948 \$200,001 up to \$500,000 ~~up to the assessed valuation of \$5,000~~  
949 on the residence and contiguous real property, as defined in s.  
950 6, Art. VII of the State Constitution. The \$500,000 threshold  
951 shall be adjusted each year by the percentage change in per  
952 capita Florida personal income, as defined in s. 200.001. The

953 exemption may not be less than \$50,000; however, for low-income  
954 seniors who meet the eligibility criteria under s. 196.075, the  
955 exemption may not be less than \$100,000. Such title may be held  
956 by the entires, jointly, or in common with others, and the  
957 exemption may be apportioned among such of the owners as shall  
958 reside thereon, as their respective interests shall appear. If  
959 only one of the owners of an estate held by the entires or  
960 held jointly with the right of survivorship resides on the  
961 property, that owner is allowed an exemption as specified in  
962 this subsection ~~of up to the assessed valuation of \$5,000~~ on the  
963 residence and contiguous real property. However, no such  
964 exemption of more than the amount specified in this subsection  
965 ~~\$5,000~~ is allowed to any one person or on any one dwelling  
966 house, except that an exemption up to the amount specified in  
967 this subsection ~~assessed valuation of \$5,000~~ may be allowed on  
968 each apartment or mobile home occupied by a tenant-stockholder  
969 or member of a cooperative corporation and on each condominium  
970 parcel occupied by its owner. Except for owners of an estate  
971 held by the entires or held jointly with the right of  
972 survivorship, the amount of the exemption may not exceed the  
973 proportionate assessed valuation of all owners who reside on the  
974 property. Before such exemption may be granted, the deed or  
975 instrument shall be recorded in the official records of the  
976 county in which the property is located. The property appraiser  
977 may request the applicant to provide additional ownership  
978 documents to establish title.

979 (2) For persons whose homestead property is assessed under  
980 s. 4(c), Art. VII of the State Constitution, pursuant to s. 27,

981 Art. XII of the State Constitution, the exemption provided in  
 982 subsection (1) is limited to the exemption to which they would  
 983 have been entitled under s. 6(a) through (d), Art. VII of the  
 984 State Constitution as it existed on December 31, 2007.

985 (3)(2) As used in subsection (1), the term "cooperative  
 986 corporation" means a corporation, whether for profit or not for  
 987 profit, organized for the purpose of owning, maintaining, and  
 988 operating an apartment building or apartment buildings or a  
 989 mobile home park to be occupied by its stockholders or members;  
 990 and the term "tenant-stockholder or member" means an individual  
 991 who is entitled, solely by reason of his or her ownership of  
 992 stock or membership in a cooperative corporation, as evidenced  
 993 in the official records of the office of the clerk of the  
 994 circuit court of the county in which the apartment building is  
 995 located, to occupy for dwelling purposes an apartment in a  
 996 building owned by such corporation or to occupy for dwelling  
 997 purposes a mobile home which is on or a part of a cooperative  
 998 unit. A corporation leasing land for a term of 98 years or more  
 999 for the purpose of maintaining and operating a cooperative  
 1000 thereon shall be deemed the owner for purposes of this  
 1001 exemption.

1002 ~~(4)(3)(a) For every person who is entitled to the~~  
 1003 ~~exemption provided in subsection (1), who is a permanent~~  
 1004 ~~resident of this state, and who is 65 years of age or older, the~~  
 1005 ~~exemption is increased to \$10,000 of assessed valuation for~~  
 1006 ~~taxes levied by governing bodies of counties, municipalities,~~  
 1007 ~~and special districts.~~

1008 ~~(b) For every person who is entitled to the exemption~~

1009 ~~provided in subsection (1), who has been a permanent resident of~~  
 1010 ~~this state for the 5 consecutive years prior to claiming the~~  
 1011 ~~exemption under this subsection, and who qualifies for the~~  
 1012 ~~exemption granted pursuant to s. 196.202 as a totally and~~  
 1013 ~~permanently disabled person, the exemption is increased to~~  
 1014 ~~\$9,500 of assessed valuation for taxes levied by governing~~  
 1015 ~~bodies of counties, municipalities, and special districts.~~

1016 ~~(c) No homestead shall be exempted under both paragraphs~~  
 1017 ~~(a) and (b). In no event shall the combined exemptions of s.~~  
 1018 ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

1019 ~~(d) For every person who is entitled to the exemption~~  
 1020 ~~provided in subsection (1) and who is a permanent resident of~~  
 1021 ~~this state, the exemption is increased to a total of \$25,000 of~~  
 1022 ~~assessed valuation for taxes levied by governing bodies of~~  
 1023 ~~school districts.~~

1024 ~~(e) For every person who is entitled to the exemption~~  
 1025 ~~provided in subsection (1) and who is a resident of this state,~~  
 1026 ~~the exemption is increased to a total of \$25,000 of assessed~~  
 1027 ~~valuation for levies of taxing authorities other than school~~  
 1028 ~~districts. The exemption provided in subsection (1) does~~  
 1029 ~~However, the increase provided in this paragraph shall not apply~~  
 1030 ~~with respect to the assessment roll of a county unless and until~~  
 1031 ~~the roll of that county has been approved by the executive~~  
 1032 ~~director pursuant to s. 193.1142.~~

1033 ~~(4) The property appraisers of the various counties shall~~  
 1034 ~~each year compile a list of taxable property and its value~~  
 1035 ~~removed from the assessment rolls of each school district as a~~  
 1036 ~~result of the excess of exempt value above that amount allowed~~

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1037 ~~for nonschool levies as provided in subsections (1) and (3), as~~  
 1038 ~~well as a statement of the loss of tax revenue to each school~~  
 1039 ~~district from levies other than the minimum financial effort~~  
 1040 ~~required pursuant to s. 1011.60(6), and shall deliver a copy~~  
 1041 ~~thereof to the Department of Revenue upon certification of the~~  
 1042 ~~assessment roll to the tax collector.~~

1043 Section 16. Section 196.002, Florida Statutes, is amended  
 1044 to read:

1045 196.002 Legislative intent.--For the purposes of  
 1046 assessment roll recordkeeping and reporting,+

1047 ~~(1) The increase in the homestead exemption provided in s.~~  
 1048 ~~196.031(3) (d) shall be reported separately for those persons~~  
 1049 ~~entitled to exemption under paragraph (a) or paragraph (b) of s.~~  
 1050 ~~196.031(3) and for those persons entitled to exemption under s.~~  
 1051 ~~196.031(1) but not under said paragraphs; and~~

1052 ~~(2)~~ the exemptions authorized by each provision of this  
 1053 chapter shall be reported separately for each category of  
 1054 exemption in each such provision, both as to total value  
 1055 exempted and as to the number of exemptions granted.

1056 Section 17. Paragraph (b) of subsection (2) of section  
 1057 197.252, Florida Statutes, is amended to read:

1058 197.252 Homestead tax deferral.--

1059 (2)

1060 (b) If the applicant is 65 years of age or older entitled  
 1061 ~~to claim the increased exemption by reason of age and residency~~  
 1062 ~~as provided in s. 196.031(3) (a), approval of the application~~  
 1063 shall defer that portion of the ad valorem taxes plus non-ad  
 1064 valorem assessments which exceeds 3 percent of the applicant's

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1065 household income for the prior calendar year. If any applicant's  
 1066 household income for the prior calendar year is less than  
 1067 \$10,000, or is less than the amount of the household income  
 1068 designated for the additional homestead exemption pursuant to s.  
 1069 196.075, and the applicant is 65 years of age or older, approval  
 1070 of the application shall defer the ad valorem taxes plus non-ad  
 1071 valorem assessments in their entirety.

1072 Section 18. Section 196.183, Florida Statutes, is created  
 1073 to read:

1074 196.183 Exemption for tangible personal property.--

1075 (1) Each tangible personal property tax return is eligible  
 1076 for an exemption from ad valorem taxation of up to \$25,000 of  
 1077 assessed value. A single return must be filed for each site in  
 1078 the county where the owner of tangible personal property  
 1079 transacts business. Owners of freestanding property placed at  
 1080 multiple sites, other than sites where the owner transacts  
 1081 business, must file a single return, including all such property  
 1082 located in the county. Freestanding property placed at multiple  
 1083 sites includes vending and amusement machines, LP/propane tanks,  
 1084 utility and cable company property, billboards, leased  
 1085 equipment, and similar property that is not customarily located  
 1086 in the offices, stores, or plants of the owner, but is placed  
 1087 throughout the county. Railroads, private carriers, and other  
 1088 companies assessed pursuant to s. 193.085 shall be allowed one  
 1089 \$25,000 exemption for each county to which the value of their  
 1090 property is allocated.

1091 (2) The requirement that an annual tangible personal  
 1092 property tax return pursuant to s. 193.052 be filed for

1093 taxpayers owning taxable property the value of which, as listed  
1094 on the return, does not exceed the exemption provided in this  
1095 section is waived. In order to qualify for this waiver, a  
1096 taxpayer must file an initial return on which the exemption is  
1097 taken. If, in subsequent years, the taxpayer owns taxable  
1098 property the value of which, as listed on the return, exceeds  
1099 the exemption, the taxpayer is obligated to file a return. The  
1100 taxpayer may again qualify for the waiver only after filing a  
1101 return on which the value as listed on the return does not  
1102 exceed the exemption. A return filed or required to be filed  
1103 shall be considered an application filed or required to be filed  
1104 for the exemption under this section.

1105 (3) The exemption provided in this section does not apply  
1106 in any year a taxpayer fails to file a return that is not waived  
1107 pursuant to subsection (2). Any taxpayer who received a waiver  
1108 pursuant to subsection (2) and who owns taxable property the  
1109 value of which, as listed on the return, exceeds the exemption  
1110 in a subsequent year and who fails to file a return with the  
1111 property appraiser is subject to the penalty contained in s.  
1112 193.072(1)(a) calculated without the benefit of the exemption  
1113 pursuant to this section. Any taxpayer claiming more exemptions  
1114 than allowed pursuant to subsection (1) is subject to the taxes  
1115 exempted as a result of wrongfully claiming the additional  
1116 exemptions plus 15 percent interest per annum and a penalty of  
1117 50 percent of the taxes exempted.

1118 (4) The exemption provided in this section does not apply  
1119 to a mobile home that is presumed to be tangible personal  
1120 property pursuant to s. 193.075(2).

1121 Section 19. Section 193.017, Florida Statutes, is amended  
 1122 to read:

1123 (Substantial rewording of section. See  
 1124 s. 193.017, F.S., for present text.)

1125 193.017 Assessment of structural improvements on land  
 1126 owned by a community land trust and used to provide affordable  
 1127 housing.--

1128 (1) As used in this section, the term "community land  
 1129 trust" means a nonprofit entity that is qualified as charitable  
 1130 under s. 501(c)(3) of the Internal Revenue Code and has as one  
 1131 of its purposes the acquisition of land to be held in perpetuity  
 1132 for the primary purpose of providing affordable homeownership.

1133 (2) A community land trust may convey structural  
 1134 improvements located on specific parcels of such land which are  
 1135 identified by a legal description contained in and subject to a  
 1136 ground lease having a term of at least 99 years to natural  
 1137 persons or families who meet the extremely-low, very-low, low,  
 1138 and moderate income limits, as specified in s. 420.0004, or the  
 1139 income limits for workforce housing, as defined in s.  
 1140 420.5095(3). A community land trust shall retain a preemptive  
 1141 option to purchase any structural improvements on the land at a  
 1142 price determined by a formula specified in the ground lease  
 1143 which is designed to ensure that the structural improvements  
 1144 remain affordable.

1145 (3) In arriving at just valuation under s. 193.011, a  
 1146 structural improvement that provides affordable housing on land  
 1147 owned by a community land trust and subject to a 99-year or  
 1148 longer ground lease shall be assessed using the following

1149 criteria:

1150 (a) The amount a willing purchaser would pay a willing  
 1151 seller shall be limited to the amount determined by the formula  
 1152 in the ground lease.

1153 (b) If the ground lease and all amendments and supplements  
 1154 thereto, or a memorandum documenting how such lease and  
 1155 amendments or supplements restrict the price at which the  
 1156 improvements may be sold, is recorded in the official public  
 1157 records of the county in which the leased land is located, the  
 1158 recorded lease and any amendments and supplements, or the  
 1159 recorded memorandum, shall be deemed a land use regulation  
 1160 during the term of the lease as amended or supplemented.

1161 Section 20. Section 193.803, Florida Statutes, is created  
 1162 to read:

1163 193.803 Assessment of eligible rental property used for  
 1164 workforce and affordable housing; classification.--

1165 (1) Upon the property owner's application on a form  
 1166 prescribed by the Department of Revenue, the property appraiser  
 1167 shall annually classify for assessment purposes all eligible  
 1168 property used for workforce rental housing or affordable rental  
 1169 housing. Eligibility shall be as provided in this section.

1170 (2) A property owner whose eligible property is denied  
 1171 classification as workforce rental housing or affordable rental  
 1172 housing by the property appraiser may appeal to the value  
 1173 adjustment board. The property appraiser shall notify the  
 1174 property owner in writing of the denial of the workforce rental  
 1175 housing or affordable rental housing classification on or before  
 1176 July 1 of the year for which the application was filed. The

1177 written notification must advise the property owner of his or  
1178 her right to appeal the denial of classification to the value  
1179 adjustment board and must contain the deadline for filing an  
1180 appeal. The property appraiser shall have available at his or  
1181 her office a list, by property owner, of all applications for  
1182 classification received, and the list must identify whether or  
1183 not the classification requested was granted.

1184 (3) (a) Eligible property may not be classified as  
1185 workforce rental housing or affordable rental housing unless an  
1186 application is filed on or before March 1 of each year. Before  
1187 approving a classification, the property appraiser may require  
1188 the property owner to furnish such information as may reasonably  
1189 be required to establish that the property was actually used as  
1190 required by this section. Failure by a property owner to apply  
1191 for classification of eligible property as workforce rental  
1192 housing or affordable rental housing by March 1 constitutes a 1-  
1193 year waiver of the privilege granted under this section for  
1194 workforce rental housing assessment or affordable rental housing  
1195 assessment. However, a property owner who is qualified to  
1196 receive a workforce rental housing classification or an  
1197 affordable rental housing classification but who fails to file  
1198 an application by March 1, may file an application for the  
1199 classification, and may file, under s. 194.011(3), a petition  
1200 with the value adjustment board requesting that the  
1201 classification be granted. The petition may be filed at any time  
1202 during the taxable year on or before the 25th day following the  
1203 mailing of the assessment notice by the property appraiser as  
1204 required under s. 194.011(1). Notwithstanding the provisions of

1205 s. 194.013, the applicant must pay a nonrefundable fee of \$15  
 1206 upon filing the petition. Upon review of the petition, if the  
 1207 person is qualified to receive the classification and  
 1208 demonstrates particular extenuating circumstances judged by the  
 1209 property appraiser or the value adjustment board to warrant  
 1210 granting the classification, the property appraiser or the value  
 1211 adjustment board may grant the classification. An owner of  
 1212 property classified as workforce rental housing or affordable  
 1213 rental housing in the previous tax year whose ownership or use  
 1214 has not changed may reapply on a short form prescribed by the  
 1215 department. A county may, at the request of the property  
 1216 appraiser and by a majority vote of its governing body, waive  
 1217 the requirement that an annual application or statement be made  
 1218 for the renewal of the classification of property within the  
 1219 county as workforce rental housing or affordable rental housing  
 1220 after an initial classification is granted by the property  
 1221 appraiser. Such waiver may be revoked by a majority vote of the  
 1222 governing body of the county. Notwithstanding such waiver, an  
 1223 application must be refiled when any property granted the  
 1224 classification is sold or otherwise disposed of, when the  
 1225 ownership changes in any manner, when the applicant ceases to  
 1226 use the property as workforce rental housing or affordable  
 1227 rental housing, or when the status of the owner changes so as to  
 1228 change the classified status of the property.

1229 (b) For purposes of granting a workforce rental housing or  
 1230 affordable rental housing classification for January 1, 2008,  
 1231 only, the term "extenuating circumstances" as used in paragraph  
 1232 (a) includes the failure of the property owner to return the

1233 application for classification by March 1, 2008.

1234 (4) The following types of property are eligible to be  
1235 classified by a property appraiser as workforce rental housing  
1236 or affordable rental housing property, and shall be assessed  
1237 based upon their character and use and as further described in  
1238 this section:

1239 (a) Property that is funded and rent restricted by the  
1240 United States Department of Housing and Urban Development under  
1241 s. 8 of the United States Housing Act of 1937 and that provides  
1242 affordable housing for eligible persons as defined by s. 159.603  
1243 or the elderly, extremely-low-income persons, or very-low-income  
1244 persons as specified in s. 420.0004.

1245 (b) Rental property for multifamily housing, commercial  
1246 fishing workers and farmworkers, families, persons who are  
1247 homeless, or the elderly which is funded and rent restricted by  
1248 the Florida Housing Finance Corporation under s. 420.5087, s.  
1249 420.5089, s. 420.509, or s. 420.5095, the State Housing  
1250 Initiatives Partnership Program under s. 420.9072, s. 420.9075,  
1251 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;  
1252 the HOME Investment Partnership Program under the Cranston-  
1253 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et  
1254 seq.; or the Federal Home Loan Bank's Affordable Housing Program  
1255 established pursuant to the Financial Institutions Reform,  
1256 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

1257 (c) Multifamily residential rental property of 10 or more  
1258 units which is certified by the local public housing agency as  
1259 having 100 percent of its units used to provide affordable  
1260 housing for extremely-low-income persons, very-low-income

1261 persons, low-income persons, or moderate-income persons as  
1262 specified in s. 420.0004 and which is subject to a land use  
1263 agreement or other agreement that is recorded in the official  
1264 records of the county in which the property is located and which  
1265 recorded agreement restricts the use of the property to  
1266 affordable housing for a period of at least 20 years.

1267 (5) The property appraiser shall remove from the  
1268 classification of workforce rental housing or affordable rental  
1269 housing any properties for which the classified use has been  
1270 abandoned or discontinued, the property has been diverted to  
1271 another use, or the participation in and eligibility for the  
1272 programs specified in this section has been terminated. Such  
1273 removed property shall be assessed at just value under s.  
1274 193.011.

1275 (6) In years in which the proper application for  
1276 classification as workforce rental housing or affordable rental  
1277 housing has been made and granted, the assessment of such  
1278 property shall be based upon its use as workforce rental housing  
1279 or affordable rental housing and by applying the following  
1280 methodologies, subject to the provisions of subsection (7):

1281 (a) Property used for workforce rental housing or  
1282 affordable rental housing as described in subsection (4) shall  
1283 be assessed under the income approach using the actual net  
1284 operating income.

1285 (b) Property used for workforce rental housing and  
1286 affordable rental housing which has received low-income housing  
1287 tax credits from the Florida Housing Finance Corporation under  
1288 s. 420.5099 shall be assessed under the income approach using

1289 the actual net operating income and the following applies:  
 1290 1. The tax credits granted and the financing generated by  
 1291 the tax credits may not be considered as income.  
 1292 2. The actual rental income from rent-restricted units in  
 1293 such property shall be used by the property appraiser.  
 1294 3. Any costs paid with the tax credits and costs paid with  
 1295 the proceeds from additional financing under chapter 420 may not  
 1296 be included as income.  
 1297 (7) By April 1 of each year, the property owner must  
 1298 provide the property appraiser with a return on a form and in a  
 1299 manner prescribed by the Department of Revenue which includes a  
 1300 rent roll and an income and expense statement for the preceding  
 1301 year. After a review of the rent roll and the income and expense  
 1302 statement, the property appraiser may request additional  
 1303 information from the property owner as may be reasonably  
 1304 required to consider the methodologies in subsection (6).  
 1305 Failure to timely provide the property appraiser with the  
 1306 requested information, including failure to meet any extension  
 1307 that may be granted for the submission of information, shall  
 1308 result in an estimated assessment based on the best available  
 1309 information instead of an assessment based on the methodologies  
 1310 provided in subsection (6). Such assessment shall be deemed to  
 1311 be prima facie correct and may be included on the tax roll, and  
 1312 taxes may be extended on the tax roll in the same manner as for  
 1313 all other taxes.  
 1314 (8) It is the duty of the owner of any property used for  
 1315 workforce rental housing or affordable rental housing that has  
 1316 been granted the classification for assessment under this

1317 section who is not required to file an annual application or  
 1318 statement to notify the property appraiser promptly whenever the  
 1319 use of the property, or the status or condition of the owner,  
 1320 changes so as to change the classified status of the property.  
 1321 If any property owner fails to so notify the property appraiser  
 1322 and the property appraiser determines that for any year within  
 1323 the prior 10 years the owner was not entitled to receive such  
 1324 classification, the owner of the property is subject to the  
 1325 taxes otherwise due and owing as a result of such failure plus  
 1326 15 percent interest per annum and a penalty of 50 percent of the  
 1327 additional taxes owed. It is the duty of the property appraiser  
 1328 making such determination to record in the public records of the  
 1329 county in which the rental property is located a notice of tax  
 1330 lien against any property owned by that person or entity in the  
 1331 county, and such property must be identified in the notice of  
 1332 tax lien. Such property is subject to the payment of all taxes  
 1333 and penalties. Such lien, when filed, attaches to any property  
 1334 identified in the notice of tax lien owned by the person or  
 1335 entity that illegally or improperly received the classification.  
 1336 If such person or entity no longer owns property in that county  
 1337 but owns property in another county or counties in the state,  
 1338 the property appraiser shall record in such other county or  
 1339 counties a notice of tax lien identifying the property owned by  
 1340 such person or entity in such county or counties which becomes a  
 1341 lien against the identified property.

1342 Section 21. Section 196.1978, Florida Statutes, is amended  
 1343 to read:

1344 196.1978 Affordable housing property exemption.--Property

1345 used to provide affordable housing serving eligible persons as  
 1346 defined by s. 159.603(7) and natural persons or families meeting  
 1347 the extremely-low, very-low, low, or moderate persons meeting  
 1348 income limits specified in s. 420.0004 ~~s. 420.0004(8), (10),~~  
 1349 ~~(11), and (15)~~, which property is owned entirely by a nonprofit  
 1350 entity that ~~which~~ is a corporation not for profit which is  
 1351 qualified as charitable under s. 501(c)(3) of the Internal  
 1352 Revenue Code and which complies with Rev. Proc. 96-32, 1996-1  
 1353 C.B. 717 or a limited partnership, the sole general partner of  
 1354 which is a corporation not for profit which is qualified as  
 1355 charitable under s. 501(c)(3) of the Internal Revenue Code and  
 1356 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be  
 1357 considered property owned by an exempt entity and used for a  
 1358 charitable purpose, and those portions of the affordable housing  
 1359 property which provide housing to natural persons or families  
 1360 that meet the extremely-low, very-low, low, or moderate income  
 1361 limits specified ~~individuals with incomes as defined in s.~~  
 1362 420.0004 ~~s. 420.0004(10) and (15)~~ shall be exempt from ad  
 1363 valorem taxation to the extent authorized in s. 196.196. All  
 1364 property identified in this section shall comply with the  
 1365 criteria for determination of exempt status to be applied by  
 1366 property appraisers on an annual basis as defined in s. 196.195.  
 1367 The Legislature intends that any property owned by a limited  
 1368 liability company or a limited partnership that ~~which~~ is  
 1369 disregarded as an entity for federal income tax purposes  
 1370 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be  
 1371 treated as owned by its sole member or sole general partner. The  
 1372 exemption provided in this section also extends to land that is

1373 owned by an exempt entity and that is subject to a 99-year or  
 1374 longer ground lease for the purpose of providing affordable  
 1375 homeownership.

1376 Section 22. Paragraph (a) of subsection (1) and paragraphs  
 1377 (b) and (c) of subsection (2) of section 192.0105, Florida  
 1378 Statutes, are amended to read:

1379 192.0105 Taxpayer rights.--There is created a Florida  
 1380 Taxpayer's Bill of Rights for property taxes and assessments to  
 1381 guarantee that the rights, privacy, and property of the  
 1382 taxpayers of this state are adequately safeguarded and protected  
 1383 during tax levy, assessment, collection, and enforcement  
 1384 processes administered under the revenue laws of this state. The  
 1385 Taxpayer's Bill of Rights compiles, in one document, brief but  
 1386 comprehensive statements that summarize the rights and  
 1387 obligations of the property appraisers, tax collectors, clerks  
 1388 of the court, local governing boards, the Department of Revenue,  
 1389 and taxpayers. Additional rights afforded to payors of taxes and  
 1390 assessments imposed under the revenue laws of this state are  
 1391 provided in s. 213.015. The rights afforded taxpayers to assure  
 1392 that their privacy and property are safeguarded and protected  
 1393 during tax levy, assessment, and collection are available only  
 1394 insofar as they are implemented in other parts of the Florida  
 1395 Statutes or rules of the Department of Revenue. The rights so  
 1396 guaranteed to state taxpayers in the Florida Statutes and the  
 1397 departmental rules include:

1398 (1) THE RIGHT TO KNOW.--

1399 (a) The right to be mailed notice of proposed property  
 1400 taxes and proposed or adopted non-ad valorem assessments (see

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1401 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a) ~~(13)(a)~~, and  
 1402 200.069). The notice must also inform the taxpayer that the  
 1403 final tax bill may contain additional non-ad valorem assessments  
 1404 (see s. 200.069(10)).

1405 (2) THE RIGHT TO DUE PROCESS.--

1406 (b) The right to petition the value adjustment board over  
 1407 objections to assessments, denial of exemption, denial of  
 1408 agricultural classification, denial of historic classification,  
 1409 denial of high-water recharge classification, denial of  
 1410 workforce rental housing or affordable rental housing  
 1411 classification, disapproval of tax deferral, and any penalties  
 1412 on deferred taxes imposed for incorrect information willfully  
 1413 filed. Payment of estimated taxes does not preclude the right of  
 1414 the taxpayer to challenge his or her assessment (see ss.  
 1415 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and  
 1416 (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),  
 1417 197.301(2), and 197.2301(11)).

1418 (c) The right to file a petition for exemption, ~~or~~  
 1419 agricultural classification, or workforce rental housing or  
 1420 affordable rental housing classification with the value  
 1421 adjustment board when an application deadline is missed, upon  
 1422 demonstration of particular extenuating circumstances for filing  
 1423 late (see ss. 193.461(3)(a), 193.803(3)(a), and 196.011(1), (7),  
 1424 (8), and (9)(c)).

1425 Section 23. Subsection (2) of section 193.052, Florida  
 1426 Statutes, is amended to read:

1427 193.052 Preparation and serving of returns.--

1428 (2) No return shall be required for real property the

1429 ownership of which is reflected in instruments recorded in the  
 1430 public records of the county in which the property is located,  
 1431 unless otherwise required in this title. In order for land to  
 1432 be considered for agricultural classification under s. 193.461,  
 1433 ~~or~~ high-water recharge classification under s. 193.625, or  
 1434 workforce rental housing or affordable rental housing  
 1435 classification under s. 193.803, an application for  
 1436 classification must be filed on or before March 1 of each year  
 1437 with the property appraiser of the county in which the land is  
 1438 located, except as provided in s. 193.461(3)(a). The application  
 1439 must state that the lands on January 1 of that year were used  
 1440 primarily for bona fide commercial agricultural or high-water  
 1441 recharge purposes or for workforce rental housing or affordable  
 1442 rental housing classified under s. 193.803.

1443 Section 24. Paragraph (d) of subsection (3) of section  
 1444 193.461, Florida Statutes, is amended to read:

1445 193.461 Agricultural lands; classification and assessment;  
 1446 mandated eradication or quarantine program.--

1447 (3)

1448 (d) When property receiving an agricultural classification  
 1449 contains a residence under the same ownership, the portion of  
 1450 the property consisting of the residence and curtilage must be  
 1451 assessed separately, pursuant to s. 193.011, to qualify for the  
 1452 assessment limitation set forth in s. 193.155 or to qualify for  
 1453 the homestead exemption under s. 196.031(1). The remaining  
 1454 property may be classified under the provisions of paragraphs  
 1455 (a) and (b).

1456 Section 25. Paragraph (d) of subsection (3) of section

1457 194.011, Florida Statutes, is amended to read:

1458 194.011 Assessment notice; objections to assessments.--

1459 (3) A petition to the value adjustment board must be in  
 1460 substantially the form prescribed by the department.

1461 Notwithstanding s. 195.022, a county officer may not refuse to  
 1462 accept a form provided by the department for this purpose if the  
 1463 taxpayer chooses to use it. A petition to the value adjustment  
 1464 board shall describe the property by parcel number and shall be  
 1465 filed as follows:

1466 (d) The petition may be filed, as to valuation issues, at  
 1467 any time during the taxable year on or before the 25th day  
 1468 following the mailing of notice by the property appraiser as  
 1469 provided in subsection (1). With respect to an issue involving  
 1470 the denial of an exemption, an agricultural or high-water  
 1471 recharge classification application, an application for  
 1472 classification as historic property used for commercial or  
 1473 certain nonprofit purposes, an application for classification as  
 1474 workforce rental housing or affordable rental housing, or a  
 1475 deferral, the petition must be filed at any time during the  
 1476 taxable year on or before the 30th day following the mailing of  
 1477 the notice by the property appraiser under s. 193.461, s.  
 1478 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the  
 1479 tax collector under s. 197.253.

1480 Section 26. Subsection (1) of section 195.073, Florida  
 1481 Statutes, is amended to read:

1482 195.073 Classification of property.--All items required by  
 1483 law to be on the assessment rolls must receive a classification  
 1484 based upon the use of the property. The department shall

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1485 promulgate uniform definitions for all classifications. The  
 1486 department may designate other subclassifications of property.  
 1487 No assessment roll may be approved by the department which does  
 1488 not show proper classifications.

1489 (1) Real property must be classified according to the  
 1490 assessment basis of the land into the following classes:

1491 (a) Residential, subclassified into categories, one  
 1492 category for homestead property and one for nonhomestead  
 1493 property:

- 1494 1. Single family.
- 1495 2. Mobile homes.
- 1496 3. Multifamily.
- 1497 4. Condominiums.
- 1498 5. Cooperatives.
- 1499 6. Retirement homes.

1500 (b) Commercial and industrial.

1501 (c) Agricultural.

1502 (d) Nonagricultural acreage.

1503 (e) High-water recharge.

1504 (f) Historic property used for commercial or certain  
 1505 nonprofit purposes.

1506 (g) Exempt, wholly or partially.

1507 (h) Centrally assessed.

1508 (i) Leasehold interests.

1509 (j) Time-share property.

1510 (k) Workforce rental housing and affordable rental housing  
 1511 property.

1512 (l)~~(k)~~ Other.

1513 Section 27. Paragraph (a) of subsection (3) of section  
 1514 195.096, Florida Statutes, is amended to read:

1515 195.096 Review of assessment rolls.--

1516 (3) (a) Upon completion of review pursuant to paragraph  
 1517 (2) (f), the department shall publish the results of reviews  
 1518 conducted under this section. The results must include all  
 1519 statistical and analytical measures computed under this section  
 1520 for the real property assessment roll as a whole, the personal  
 1521 property assessment roll as a whole, and independently for the  
 1522 following real property classes whenever the classes constituted  
 1523 5 percent or more of the total assessed value of real property  
 1524 in a county on the previous tax roll:

1525 1. Residential property that consists of one primary  
 1526 living unit, including, but not limited to, single-family  
 1527 residences, condominiums, cooperatives, and mobile homes.

1528 2. Residential property that consists of two or more  
 1529 primary living units.

1530 3. Agricultural, high-water recharge, historic property  
 1531 used for commercial or certain nonprofit purposes, workforce  
 1532 rental housing and affordable rental housing property, and other  
 1533 use-valued property.

1534 4. Vacant lots.

1535 5. Nonagricultural acreage and other undeveloped parcels.

1536 6. Improved commercial and industrial property.

1537 7. Taxable institutional or governmental, utility, locally  
 1538 assessed railroad, oil, gas and mineral land, subsurface rights,  
 1539 and other real property.

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1541 When one of the above classes constituted less than 5 percent of  
 1542 the total assessed value of all real property in a county on the  
 1543 previous assessment roll, the department may combine it with one  
 1544 or more other classes of real property for purposes of  
 1545 assessment ratio studies or use the weighted average of the  
 1546 other classes for purposes of calculating the level of  
 1547 assessment for all real property in a county. The department  
 1548 shall also publish such results for any subclassifications of  
 1549 the classes or assessment rolls it may have chosen to study.

1550 Section 28. Section 200.186, Florida Statutes, is created  
 1551 to read:

1552 200.186 Maximum millage rates for the 2008-2009 fiscal  
 1553 year.--

1554 (1) In the 2008-2009 fiscal year, a county, municipal  
 1555 service taxing units of that county, and special districts  
 1556 dependent to that county; a municipality and special districts  
 1557 dependent to that municipality; and an independent special  
 1558 district may levy a maximum millage that is determined as  
 1559 follows:

1560 (a) The maximum millage rate shall be the rolled-back rate  
 1561 calculated pursuant to s. 200.065 and adjusted for growth in per  
 1562 capita Florida personal income, except that:

1563 1. Ad valorem tax revenue levied in the 2007-2008 fiscal  
 1564 year, as used in the calculation of the rolled-back rate, shall  
 1565 be reduced by any tax revenue resulting from a millage rate  
 1566 approved by a super majority vote of the governing board of the  
 1567 taxing authority in excess of the maximum rate that could have  
 1568 been levied by a majority vote as provided in s. 200.185; and

1569           2. The taxable value within the jurisdiction of each  
 1570 taxing authority, as used in the calculation of the rolled-back  
 1571 rate, shall be increased by the amount necessary to offset any  
 1572 reduction in taxable value occurring as a result of the  
 1573 amendments to the State Constitution contained in SJR 4B or HJR  
 1574 3B revising the homestead tax exemption and providing an  
 1575 exemption from ad valorem taxation for tangible personal  
 1576 property.

1577           (b) If approved by a two-thirds vote of the governing  
 1578 body, a rate may be levied in excess of the rate calculated  
 1579 pursuant to paragraph (a) if the excess is not more than 67  
 1580 percent of the difference between the rolled-back rate  
 1581 calculated pursuant to s. 200.065, and the rate calculated in  
 1582 paragraph (a).

1583           (c) A rate may be levied in excess of the millage rate  
 1584 allowed in paragraph (b) if the rate is approved by a unanimous  
 1585 vote of the governing body or if approved by a referendum of the  
 1586 voters.

1587           (2) Any county or municipality that is in violation of  
 1588 this section shall forfeit the distribution of the local  
 1589 government half-cent sales tax revenues during the 12 months  
 1590 following a determination of noncompliance by the Department of  
 1591 Revenue, subject to the conditions provided in ss. 200.065 and  
 1592 218.63.

1593           (3) The millage rate of a county or municipality,  
 1594 municipal service taxing unit of that county, and any special  
 1595 district dependent to that county or municipality may exceed in  
 1596 any year the maximum millage rate calculated pursuant to this

1597 section if the total county ad valorem taxes levied or total  
 1598 municipal ad valorem taxes levied, as defined in s. 200.001, do  
 1599 not exceed the maximum total county ad valorem taxes levied or  
 1600 maximum total municipal ad valorem taxes levied, as defined in  
 1601 s. 200.001, respectively. Total taxes levied may exceed the  
 1602 maximum calculated pursuant to this section as a result of an  
 1603 increase in taxable value above that certified in s. 200.065(1)  
 1604 if such increase is less than the percentage amounts contained  
 1605 in s. 200.065(6); however, if such increase in taxable value  
 1606 exceeds the percentage amounts contained in s. 200.065(6),  
 1607 millage rates subject to this section must be reduced so that  
 1608 total taxes levied do not exceed the maximum.

1609 (4) If the amendments to the State Constitution contained  
 1610 in SJR 4B or HJR 3B revising the homestead tax exemption and  
 1611 providing an exemption from ad valorem taxation for tangible  
 1612 personal property, are approved by a vote of the electors, this  
 1613 section shall supersede the provisions of s. 200.185(5).

1614 Section 29. If any law that is amended by this act was  
 1615 also amended by a law enacted during the 2007 Regular Session or  
 1616 any 2007 special session of the Legislature, such laws shall be  
 1617 construed as if they had been enacted during the same session of  
 1618 the Legislature, and full effect should be given to each if that  
 1619 is possible.

1620 Section 30. Except as otherwise expressly provided in this  
 1621 act, this act and section 29 of this act shall take effect upon  
 1622 becoming a law, sections 13 through 28 of this act shall take  
 1623 effect only upon the effective date of amendments to the State  
 1624 Constitution contained in Senate Joint Resolution 4B or House

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1625 | Joint Resolution 3B revising the homestead tax exemption and  
1626 | providing an exemption from ad valorem taxation for tangible  
1627 | personal property and property used for workforce and affordable  
1628 | rental housing, and sections 13 through 28 of this act shall  
1629 | apply retroactively to the 2008 tax roll.