

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 an exception for calculating the rolled-
14 back rate for certain counties; recognizing that certain
15 governmental units are municipalities; providing for
16 higher millage rates if adopted by certain required votes
17 of the governing body of the taxing authority or approved
18 by referendum; providing certain exceptions to the
19 limitations on millage rates; providing that a county or
20 municipality is subject to forfeiture of the distribution
21 of the local government half-cent sales tax revenues for
22 12 months if it or its municipal service taxing units or
23 dependent special districts do not comply with provisions
24 limiting maximum millage rates; requiring the tax
25 collector to hold revenues in escrow during the pendency
26 of any procedure to correct a millage rate or any
27 administrative or judicial challenge to such forfeiture;
28 specifying procedures that a county or municipality,

29 special district dependent thereto, or municipal service
30 taxing unit must follow if it fails to remedy such
31 noncompliance; requiring that the taxing authority repeat
32 its hearing and notice process with respect to preparing a
33 budget and setting millage rates; amending s. 200.068,
34 F.S.; requiring each taxing authority to include
35 calculations upon which maximum millage rates are based in
36 the certification of value; amending s. 218.63, F.S.;

37 prohibiting a county or municipality that levies taxes in
38 excess of the maximum aggregate taxes permitted by law
39 from participating in the distribution of local government
40 half-cent sales tax revenues; amending ss. 193.1142,
41 194.037, and 1011.71, F.S., relating to approval of the
42 assessment rolls, disclosure of tax impact, and school
43 district taxes; conforming cross-references; creating s.
44 200.185, F.S.; providing definitions; specifying the
45 maximum millage rates that a county, municipal service
46 taxing unit, municipality, dependent district, or
47 independent district may levy for the 2007-2008 fiscal
48 year based on per capita growth in ad valorem taxes;

49 providing an exception for calculating the rolled-back
50 rate for certain counties; providing that certain units of
51 government are recognized as municipalities; requiring the
52 Department of Revenue to notify property appraisers and
53 county and municipal governing bodies of tax levies used
54 to calculate certain compound annual growth rates;

55 specifying reporting duties of property appraisers and
56 governing bodies; authorizing the Governor to consider

57 reporting failures as grounds constituting malfeasance or
58 neglect of duty; requiring the Department of Revenue to
59 calculate, in consultation with the Revenue Estimating
60 Conference, and publish the annual growth rate in per
61 capita ad valorem taxes for each taxing authority;
62 providing certain exceptions to the limitations on maximum
63 millage rates; authorizing the Department of Revenue to
64 adopt emergency rules; authorizing the executive director
65 of the Department of Revenue to extend the time specified
66 in law or rule for a local government to adopt its millage
67 rate and budget for the 2007 calendar year; providing an
68 optional method by which a county or municipality may
69 determine fiscal hardship for purposes of a reduction or
70 waiver of processing fees and may be eligible for a road
71 assistance program; repealing s. 3, ch. 2006-311, Laws of
72 Florida, relating to provisions requiring the Department
73 of Revenue to conduct a study of the state's property tax
74 structure and analyze the current homestead exemptions and
75 homestead assessment limitations; amending ss. 193.155 and
76 193.1551, F.S.; revising the method of calculating
77 homestead assessments pursuant to amendments to the State
78 Constitution; limiting the continued applicability of
79 certain assessment criteria provided under the State
80 Constitution; amending s. 196.031, F.S.; revising the
81 exemption from taxation provided for homesteads;
82 specifying the amount of the exemption based on just
83 value; providing that a owner of property is entitled to
84 an alternative exemption under certain circumstances;

85 deleting certain obsolete provisions; deleting a
86 requirement that each property appraiser compile a list of
87 properties removed from the assessment roll of the school
88 district as a result of exempt value; amending s. 196.002,
89 F.S.; revising certain reporting requirements for the
90 property appraiser in order to conform to changes made by
91 the act; amending s. 197.252, F.S., relating to the
92 homestead tax deferral; conforming provisions to changes
93 made by the act; creating s. 196.183, F.S.; exempting each
94 tangible personal property tax return from a specified
95 amount of assessed value; limiting a single business
96 operation within a county to one exemption; providing a
97 procedure for waiving the requirement to file an annual
98 tangible personal property tax return if the taxpayer is
99 entitled to the exemption; requiring the Department of
100 Revenue to prescribe a form; providing penalties for
101 failure to file a return as required or to claim more
102 exemptions than allowed; providing that the exemption does
103 not apply to mobile homes; amending s. 193.017, F.S.;
104 revising provisions providing for the assessment of
105 property receiving the low-income housing tax credit;
106 providing for the assessment of structural improvements on
107 land owned by a community land trust and used to provide
108 affordable housing; defining the term "community land
109 trust"; providing for the conveyance of structural
110 improvements, subject to certain conditions; specifying
111 the criteria to be used in arriving at just valuation of a
112 structural improvement; creating s. 193.803, F.S.;

113 providing for the assessment of rental property used for
114 workforce housing or affordable housing; authorizing a
115 property owner to appeal a denial of eligibility to the
116 value adjustment board; requiring that a property owner
117 file an application for such classification with the
118 property appraiser or file a petition with the value
119 adjustment board; providing a fee for filing a petition;
120 providing for reapplication to be made on a short form
121 provided by the Department of Revenue; defining the term
122 "extenuating circumstances" for purposes of granting a
123 classification for January 1, 2008; specifying the types
124 of property that are eligible to be classified as
125 workforce rental housing or affordable rental housing;
126 requiring that property be removed from such
127 classification if its use or program eligibility changes;
128 providing the methodologies for assessing workforce rental
129 housing and affordable rental housing; requiring that the
130 property owner annually provide a rent roll and income and
131 expense statement to the property appraiser for the
132 preceding year; authorizing the property appraiser to base
133 the assessment on the best available information if the
134 property owner fails to provide the rent roll and
135 statement; providing for a tax lien to be filed against
136 property that is misclassified as workforce rental housing
137 or affordable rental housing within a specified period;
138 amending ss. 196.1978, 192.0105, 193.052, 193.461,
139 194.011, 195.073, and 195.096, F.S., relating to the
140 affordable housing property exemption, taxpayer rights,

141 the preparation and serving of returns, assessments
142 involving agricultural lands, assessment notices and
143 objections, the classification of property, and the review
144 of assessment rolls; conforming provisions to changes made
145 by the act; creating s. 200.186, F.S.; specifying a
146 formula for counties, municipalities, municipal service
147 taxing units, dependent districts, and independent
148 districts to determine a maximum millage rate for the
149 2008-2009 fiscal year; providing that a taxing authority
150 in violation of such provision forfeits its local
151 government half-cent sales tax revenues; providing certain
152 exceptions to the limitations on millage rates; providing
153 an exception for calculating the rolled-back rate for
154 certain counties; providing that certain units of
155 government are recognized as municipalities; providing
156 that certain provisions of the act apply retroactively;
157 amending ss. 196.011 and 196.111, F.S.; providing a
158 procedure by which a person may make an irrevocable
159 election to have his or her homestead assessed under s.
160 6(a), Art. VII of the State Constitution rather than under
161 s. 4(c), Art. VII of the State Constitution; requiring the
162 property appraisers to provide notice of such option by
163 mail; amending s. 195.022, F.S.; requiring the Department
164 of Revenue to adopt a form by rule; providing for
165 transitional assessments of homestead property; providing
166 for construction of the act in pari materia with laws
167 enacted during the 2007 Regular Session or any 2007
168 special session of the Legislature; providing effective

169 | dates, one of which is contingent.

170 |

171 | Be It Enacted by the Legislature of the State of Florida:

172 |

173 | Section 1. Paragraphs (h), (i), (j), (k), (l), and (m) are
 174 | added to subsection (8) of section 200.001, Florida Statutes, to
 175 | read:

176 | 200.001 Millages; definitions and general provisions.--

177 | (8)

178 | (h) "Dedicated increment value" means the proportion of
 179 | the cumulative increase in taxable value within a defined
 180 | geographic area used to determine a tax increment amount to be
 181 | paid to a redevelopment trust fund pursuant to s. 163.387(2)(a)
 182 | or to be paid or applied pursuant to an ordinance, resolution,
 183 | or agreement to fund a project or to finance essential
 184 | infrastructure. Upon creating any obligation for payment to a
 185 | redevelopment trust fund or otherwise pursuant to an ordinance,
 186 | resolution, or agreement to fund a project or to finance
 187 | essential infrastructure based on an increase in assessed value,
 188 | the taxing authority shall certify to the property appraiser the
 189 | boundaries of the designated geographic area and the date of the
 190 | most recent assessment roll used in connection with the taxation
 191 | of such property prior to creation of the obligation. If the
 192 | increment amount payment is not based on a specific proportion
 193 | of the cumulative increase in taxable value within a defined
 194 | geographic area, such value shall be reduced by multiplying by a
 195 | proportion calculated by dividing the payment in the prior year,
 196 | if any, by the product of the millage rate in the prior year and

197 the cumulative increase in taxable value within the defined
198 geographic area in the prior year. For tax years beginning on or
199 after January 1, 2008, information provided to the property
200 appraiser after May 1 of any year may not be used for the
201 current year's certification.

202 (i) "Per capita Florida personal income" means Florida
203 nominal personal income for the four quarters ending the prior
204 September 30, as published by the Bureau of Economic Analysis of
205 the United States Department of Commerce, or its successor,
206 divided by the prior April 1 official estimate of Florida
207 resident population pursuant to s. 186.901, which shall be
208 reported by the Office of Economic and Demographic Research by
209 April 1 of each year.

210 (j) "Total county ad valorem taxes levied" means all
211 property taxes other than voted levies levied by a county, any
212 municipal service taxing units of that county, and any special
213 districts dependent to that county in a fiscal year.

214 (k) "Total municipal ad valorem taxes levied" means all
215 property taxes other than voted levies levied by a municipality
216 and any special districts dependent to that municipality in a
217 fiscal year.

218 (l) "Maximum total county ad valorem taxes levied" means
219 the total taxes levied by a county, municipal service taxing
220 units of that county, and special districts dependent to that
221 county at their individual maximum millages, calculated pursuant
222 to s. 200.065(5)(a) for fiscal years 2009-2010 and thereafter,
223 pursuant to s. 200.185 for fiscal years 2007-2008 and 2008-2009,
224 and pursuant to s. 200.186 for fiscal year 2008-2009 if SJR 4B

225 or HJR 3B is approved by a vote of the electors.

226 (m) "Maximum total municipal ad valorem taxes levied"
 227 means the total taxes levied by a municipality and special
 228 districts dependent to that municipality at their individual
 229 maximum millages, calculated pursuant to s. 200.065(5)(b) for
 230 fiscal years 2009-2010 and thereafter, by s. 200.185 for fiscal
 231 years 2007-2008 and 2008-2009, and pursuant to s. 200.186 for
 232 fiscal year 2008-2009 if SJR 4B or HJR 3B is approved by a vote
 233 of the electors.

234 Section 2. Subsection (1), paragraph (d) of subsection
 235 (2), subsection (4), and present subsection (12) of section
 236 200.065, Florida Statutes, are amended, present subsections (5)
 237 through (14) of that section are redesignated as subsections (6)
 238 through (15), respectively, and a new subsection (5) is added to
 239 that section, to read:

240 200.065 Method of fixing millage.--

241 (1) Upon completion of the assessment of all property
 242 pursuant to s. 193.023, the property appraiser shall certify to
 243 each taxing authority the taxable value within the jurisdiction
 244 of the taxing authority. This certification shall include a copy
 245 of the statement required to be submitted under s. 195.073(3),
 246 as applicable to that taxing authority. The form on which the
 247 certification is made shall include instructions to each taxing
 248 authority describing the proper method of computing a millage
 249 rate which, exclusive of new construction, additions to
 250 structures, deletions, increases in the value of improvements
 251 that have undergone a substantial rehabilitation which increased
 252 the assessed value of such improvements by at least 100 percent,

253 ~~and~~ property added due to geographic boundary changes, total
 254 taxable value of tangible personal property within the
 255 jurisdiction in excess of 115 percent of the previous year's
 256 total taxable value, and any dedicated increment value, will
 257 provide the same ad valorem tax revenue for each taxing
 258 authority as was levied during the prior year less the amount,
 259 if any, paid or applied as a consequence of an obligation
 260 measured by the dedicated increment value. That millage rate
 261 shall be known as the "rolled-back rate." The property appraiser
 262 shall also include instructions, as prescribed by the Department
 263 of Revenue, to each county and municipality, each special
 264 district dependent to a county or municipality, each municipal
 265 service taxing unit, and each independent special district
 266 describing the proper method of computing the millage rates and
 267 taxes levied as specified in subsection (5). The Department of
 268 Revenue shall prescribe the instructions and forms that are
 269 necessary to administer this subsection and subsection (5). The
 270 information provided pursuant to this subsection shall also be
 271 sent to the tax collector by the property appraiser at the time
 272 it is sent to each taxing authority.

273 (2) No millage shall be levied until a resolution or
 274 ordinance has been approved by the governing board of the taxing
 275 authority which resolution or ordinance must be approved by the
 276 taxing authority according to the following procedure:

277 (d) Within 15 days after the meeting adopting the
 278 tentative budget, the taxing authority shall advertise in a
 279 newspaper of general circulation in the county as provided in
 280 subsection (3), its intent to finally adopt a millage rate and

281 budget. A public hearing to finalize the budget and adopt a
282 millage rate shall be held not less than 2 days or more than 5
283 days after the day that the advertisement is first published.
284 During the hearing, the governing body of the taxing authority
285 shall amend the adopted tentative budget as it sees fit, adopt a
286 final budget, and adopt a resolution or ordinance stating the
287 millage rate to be levied. The resolution or ordinance shall
288 state the percent, if any, by which the millage rate to be
289 levied exceeds the rolled-back rate computed pursuant to
290 subsection (1), which shall be characterized as the percentage
291 increase in property taxes adopted by the governing body. The
292 adoption of the budget and the millage-levy resolution or
293 ordinance shall be by separate votes. For each taxing authority
294 levying millage, the name of the taxing authority, the rolled-
295 back rate, the percentage increase, and the millage rate to be
296 levied shall be publicly announced prior to the adoption of the
297 millage-levy resolution or ordinance. In no event may the
298 millage rate adopted pursuant to this paragraph exceed the
299 millage rate tentatively adopted pursuant to paragraph (c). If
300 the rate tentatively adopted pursuant to paragraph (c) exceeds
301 the proposed rate provided to the property appraiser pursuant to
302 paragraph (b), or as subsequently adjusted pursuant to
303 subsection (11) ~~(10)~~, each taxpayer within the jurisdiction of
304 the taxing authority shall be sent notice by first-class mail of
305 his or her taxes under the tentatively adopted millage rate and
306 his or her taxes under the previously proposed rate. The notice
307 must be prepared by the property appraiser, at the expense of
308 the taxing authority, and must generally conform to the

309 requirements of s. 200.069. If such additional notice is
 310 necessary, its mailing must precede the hearing held pursuant to
 311 this paragraph by not less than 10 days and not more than 15
 312 days.

313 (4) The resolution or ordinance approved in the manner
 314 provided for in this section shall be forwarded to the property
 315 appraiser and the tax collector within 3 days after the adoption
 316 of such resolution or ordinance. No millage other than that
 317 approved by referendum may be levied until the resolution or
 318 ordinance to levy required in subsection (2) is approved by the
 319 governing board of the taxing authority and submitted to the
 320 property appraiser and the tax collector. The receipt of the
 321 resolution or ordinance by the property appraiser shall be
 322 considered official notice of the millage rate approved by the
 323 taxing authority, and that millage rate shall be the rate
 324 applied by the property appraiser in extending the rolls
 325 pursuant to s. 193.122, subject to the provisions of subsection
 326 (6) ~~(5)~~. These submissions shall be made within 101 days of
 327 certification of value pursuant to subsection (1).

328 (5) Beginning in the 2009-2010 fiscal year and in each
 329 year thereafter:

330 (a) The maximum millage rate that a county, municipality,
 331 special district dependent to a county or municipality,
 332 municipal service taxing unit, or independent special district
 333 may levy is a rolled-back rate based on the amount of taxes
 334 which would have been levied in the prior year if the maximum
 335 millage rate had been applied, adjusted for growth in per capita
 336 Florida personal income, unless a higher rate is adopted, in

337 which case the maximum is the adopted rate. The maximum millage
338 rate applicable to a county authorized to levy a county public
339 hospital surtax under s. 212.055 shall exclude the revenues
340 required to be contributed to the county public general hospital
341 for the purposes of making the maximum millage rate calculation,
342 but shall be added back to the maximum millage rate allowed
343 after the roll back has been applied. A higher rate may be
344 adopted only under the following conditions:

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

350 2. A rate in excess of 110 percent may be adopted if
351 approved by a unanimous vote of the governing body of the
352 county, municipality, or independent district or by a three-
353 fourths vote if the governing body has nine or more members or
354 if the rate is approved by a referendum.

355 (b) The millage rate of a county or municipality,
356 municipal service taxing unit of that county, and any special
357 district dependent to that county or municipality may exceed the
358 maximum millage rate calculated pursuant to this subsection if
359 the total county ad valorem taxes levied or total municipal ad
360 valorem taxes levied do not exceed the maximum total county ad
361 valorem taxes levied or maximum total municipal ad valorem taxes
362 levied respectively. Voted millage and taxes levied by a
363 municipality or independent special district that has levied ad
364 valorem taxes for less than 5 years are not subject to this

365 limitation. Total taxes levied may exceed the maximum calculated
 366 pursuant to subsection (6) as a result of an increase in taxable
 367 value above that certified in subsection (1) if such increase is
 368 less than the percentage amounts contained in subsection (6);
 369 however, if such increase in taxable value exceeds the
 370 percentage amounts contained in this subsection, millage rates
 371 subject to subsection (5), s. 200.185, or s. 200.186 must be
 372 reduced so that total taxes levied do not exceed the maximum.

373
 374 Any unit of government operating under a home rule charter
 375 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 376 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 377 State Constitution of 1968, which is granted the authority in
 378 the State Constitution to exercise all the powers conferred now
 379 or hereafter by general law upon municipalities and which
 380 exercises such powers in the unincorporated area shall be
 381 recognized as a municipality under this subsection.

382 (13)-(12)(a) Any taxing authority in violation of this
 383 section, other than subsection (5), shall be subject to
 384 forfeiture of state funds otherwise available to it for the 12
 385 months following a determination of noncompliance by the
 386 Department of Revenue ~~appropriate state agency.~~

387 (b) Within 30 days of the deadline for certification of
 388 compliance required by s. 200.068, the department shall notify
 389 any taxing authority in violation of this section, other than
 390 subsection (5), that it is subject to paragraph (c). Except for
 391 revenues from voted levies or levies imposed pursuant to s.
 392 1011.60(6), the revenues of any taxing authority in violation of

393 | this section, other than subsection (5), collected in excess of
 394 | the rolled-back rate shall be held in escrow until the process
 395 | required by paragraph (c) is completed and approved by the
 396 | department. The department shall direct the tax collector to so
 397 | hold such funds.

398 | (c) Any taxing authority so noticed by the department
 399 | shall repeat the hearing and notice process required by
 400 | paragraph (2)(d), except that:

401 | 1. The advertisement shall appear within 15 days of notice
 402 | from the department.

403 | 2. The advertisement, in addition to meeting the
 404 | requirements of subsection (3), shall contain the following
 405 | statement in boldfaced type immediately after the heading:

406 | THE PREVIOUS NOTICE PLACED BY THE ... (name of taxing
 407 | authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
 408 | TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

409 | 3. The millage newly adopted at this hearing shall not be
 410 | forwarded to the tax collector or property appraiser and may not
 411 | exceed the rate previously adopted.

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

417 | (d) If any county or municipality, dependent special
 418 | district of such county or municipality, or municipal service
 419 | taxing unit of such county is in violation of subsection (5), s.
 420 | 200.185, or s. 200.186 because total county or municipal ad

421 valorem taxes exceeded the maximum total county or municipal ad
422 valorem taxes, respectively, that county or municipality shall
423 forfeit the distribution of local government half-cent sales tax
424 revenues during the 12 months following a determination of
425 noncompliance by the Department of Revenue as described in s.
426 218.63(3) and this subsection. If the executive director of the
427 Department of Revenue determines that any county or
428 municipality, dependent special district of such county or
429 municipality, or municipal service taxing unit of such county is
430 in violation of subsection (5), s. 200.185, or s. 200.186, the
431 Department of Revenue and the county or municipality, dependent
432 special district of such county or municipality, or municipal
433 service taxing unit of such county shall follow the procedures
434 set forth in this paragraph or paragraph (e). During the
435 pendency of any procedure under paragraph (e) or any
436 administrative or judicial action to challenge any action taken
437 under this subsection, the tax collector shall hold in escrow
438 any revenues collected by the noncomplying county or
439 municipality, dependent special district of such county or
440 municipality, or municipal service taxing unit of such county in
441 excess of the amount allowed by subsection (5), s. 200.185, or
442 s. 200.186, as determined by the executive director. Such
443 revenues shall be held in escrow until the process required by
444 paragraph (e) is completed and approved by the department. The
445 department shall direct the tax collector to so hold such funds.
446 If the county or municipality, dependent special district of
447 such county or municipality, or municipal service taxing unit of
448 such county remedies the noncompliance, any moneys collected in

449 excess of the new levy or in excess of the amount allowed by
450 subsection (5), s. 200.185, or s. 200.186 shall be held in
451 reserve until the subsequent fiscal year and shall then be used
452 to reduce ad valorem taxes otherwise necessary. If the county or
453 municipality, dependent special district of such county or
454 municipality, or municipal service taxing unit of such county
455 does not remedy the noncompliance, the provisions of s. 218.63
456 shall apply.

457 (e) The following procedures shall be followed when the
458 executive director notifies any county or municipality,
459 dependent special district of such county or municipality, or
460 municipal service taxing unit of such county that he or she has
461 determined that such taxing authority is in violation of
462 subsection (5), s. 200.185, or s. 200.186:

463 1. Within 30 days after the deadline for certification of
464 compliance required by s. 200.068, the executive director shall
465 notify any such county or municipality, dependent special
466 district of such county or municipality, or municipal service
467 taxing unit of such county of his or her determination regarding
468 subsection (5), s. 200.185, or s. 200.186 and that such taxing
469 authority is subject to subparagraph 2.

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

473 a. The advertisement shall appear within 15 days after
474 notice from the executive director.

475 b. The advertisement, in addition to meeting the
476 requirements of subsection (3), must contain the following

477 statement in boldfaced type immediately after the heading:
 478 THE PREVIOUS NOTICE PLACED BY THE ... (name of taxing
 479 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
 480 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

481 c. The millage newly adopted at such hearing shall not be
 482 forwarded to the tax collector or property appraiser and may not
 483 exceed the rate previously adopted or the amount allowed by
 484 subsection (5), s. 200.185, or s. 200.186. Each taxing authority
 485 provided notice pursuant to this paragraph shall recertify
 486 compliance with this chapter as provided in s. 200.065 within 15
 487 days after the adoption of a millage at such hearing.

488 d. The determination of the executive director shall be
 489 superseded if the executive director determines that the county
 490 or municipality, dependent special district of such county or
 491 municipality, or municipal service taxing unit of such county
 492 has remedied the noncompliance. Such noncompliance shall be
 493 determined to be remedied if any such taxing authority provided
 494 notice by the executive director pursuant to this paragraph
 495 adopt a new millage that does not exceed the maximum millage
 496 allowed for such taxing authority under paragraph (5) (a), s.
 497 200.185(1)-(5), or s. 200.186(1), or if any such county or
 498 municipality, dependent special district of such county or
 499 municipality, or municipal service taxing unit of such county
 500 adopts a lower millage sufficient to reduce the total taxes
 501 levied such that total taxes levied do not exceed the maximum as
 502 provided in paragraph (5) (b), s. 200.185(8), or s. 200.186(3).

503 e. If any such county or municipality, dependent special
 504 district of such county or municipality, or municipal service

505 taxing unit of such county has not remedied the noncompliance or
 506 recertified compliance with this chapter as provided in this
 507 paragraph, and the executive director determines that the
 508 noncompliance has not been remedied or compliance has not been
 509 recertified, the county or municipality shall forfeit the
 510 distribution of local government half-cent sales tax revenues
 511 during the 12 months following a determination of noncompliance
 512 by the Department of Revenue as described in s. 218.63(2) and
 513 (3) and this subsection.

514 f. The determination of the executive director is not
 515 subject to chapter 120.

516 Section 3. Section 200.068, Florida Statutes, is amended
 517 to read:

518 200.068 Certification of compliance with this
 519 chapter.--Not later than 30 days following adoption of an
 520 ordinance or resolution establishing a property tax levy, each
 521 taxing authority shall certify compliance with the provisions of
 522 this chapter to the Department of Revenue. In addition to a
 523 statement of compliance, such certification shall include a copy
 524 of the ordinance or resolution so adopted; a copy of the
 525 certification of value showing rolled-back millage and proposed
 526 millage rates, as provided to the property appraiser pursuant to
 527 s. 200.065(1) and (2)(b); maximum millage rates calculated
 528 pursuant to s. 200.065(5), s. 200.185, or s. 200.186, together
 529 with values and calculations upon which the maximum millage
 530 rates are based; and a certified copy of the advertisement, as
 531 published pursuant to s. 200.065(3). In certifying compliance,
 532 the governing body of the county shall also include a certified

533 copy of the notice required under s. 194.037. However, if the
 534 value adjustment board completes its hearings after the deadline
 535 for certification under this section, the county shall submit
 536 such copy to the department not later than 30 days following
 537 completion of such hearings.

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

540 218.63 Participation requirements.--

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

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

547 193.1142 Approval of assessment rolls.--

548 (5) Whenever an assessment roll submitted to the
 549 department is returned to the property appraiser for additional
 550 evaluation, a review notice shall be issued for the express
 551 purpose of the adjustment provided in s. 200.065(11) ~~s.~~
 552 ~~200.065(10)~~.

553 Section 6. Paragraph (f) of subsection (1) of section
 554 194.037, Florida Statutes, is amended to read:

555 194.037 Disclosure of tax impact.--

556 (1) After hearing all petitions, complaints, appeals, and
 557 disputes, the clerk shall make public notice of the findings and
 558 results of the board in at least a quarter-page size
 559 advertisement of a standard size or tabloid size newspaper, and
 560 the headline shall be in a type no smaller than 18 point. The

561 advertisement shall not be placed in that portion of the
 562 newspaper where legal notices and classified advertisements
 563 appear. The advertisement shall be published in a newspaper of
 564 general paid circulation in the county. The newspaper selected
 565 shall be one of general interest and readership in the
 566 community, and not one of limited subject matter, pursuant to
 567 chapter 50. The headline shall read: TAX IMPACT OF VALUE
 568 ADJUSTMENT BOARD. The public notice shall list the members of
 569 the value adjustment board and the taxing authorities to which
 570 they are elected. The form shall show, in columnar form, for
 571 each of the property classes listed under subsection (2), the
 572 following information, with appropriate column totals:

573 (f) In the sixth column, the net shift in taxes to parcels
 574 not granted relief by the board. The shift shall be computed as
 575 the amount shown in column 5 multiplied by the applicable
 576 millage rates adopted by the taxing authorities in hearings held
 577 pursuant to s. 200.065(2)(d) or adopted by vote of the electors
 578 pursuant to s. 9(b) or s. 12, Art. VII of the State
 579 Constitution, but without adjustment as authorized pursuant to
 580 s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing authority the
 581 hearing has not been completed at the time the notice required
 582 herein is prepared, the millage rate used shall be that adopted
 583 in the hearing held pursuant to s. 200.065(2)(c).

584 Section 7. Paragraph (i) of subsection (2) of section
 585 1011.71, Florida Statutes, is amended to read:

586 1011.71 District school tax.--

587 (2) In addition to the maximum millage levy as provided in
 588 subsection (1), each school board may levy not more than 2 mills

589 against the taxable value for school purposes for district
 590 schools, including charter schools at the discretion of the
 591 school board, to fund:

592 (i) Payment of the cost of school buses when a school
 593 district contracts with a private entity to provide student
 594 transportation services if the district meets the requirements
 595 of this paragraph.

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

600 2. Each such school bus must be used for the daily
 601 transportation of public school students in the manner required
 602 by the school district.

603 3. Annual payment for each such school bus may not exceed
 604 10 percent of the purchase price of the state pool bid.

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

608 200.065(10) ~~s. 200.065(9)~~.

609
 610 Violations of these expenditure provisions shall result in an
 611 equal dollar reduction in the Florida Education Finance Program
 612 (FEFP) funds for the violating district in the fiscal year
 613 following the audit citation.

614 Section 8. Section 200.185, Florida Statutes, is created
 615 to read:

616 200.185 Maximum millage rates for the 2007-2008 and 2008-

617 2009 fiscal years.--

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

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

622 (b) "Municipality of special financial concern" means a
 623 municipality within a county of special financial concern or a
 624 municipality that has been at any time since 2001 in a state of
 625 financial emergency pursuant to s. 218.503.

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

631 1. For any county of special financial concern for which
 632 the compound annual growth rate in total county ad valorem taxes
 633 levied, as defined in s. 200.001, per capita from fiscal year
 634 2001-2002 to fiscal year 2006-2007 was no more than 5 percent,
 635 100 percent of the rolled-back rate, as calculated under s.
 636 200.065;

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

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

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

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

661 6. For a county authorized to levy a county public
662 hospital surtax under s. 212.055, the maximum millage rate shall
663 exclude the revenues required to be contributed to the county
664 public general hospital for the purposes of making the maximum
665 millage rate calculation, but shall be added back to the maximum
666 millage rate allowed after the applicable percentage of the
667 rolled-back rate as provided in subparagraphs 1. through 5. has
668 been applied.

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

671 1. The rolled-back rate, as calculated under s. 200.065,
672 if approved by a two-thirds vote of the governing body of the

673 county or special district dependent thereto; or

674 2. The nonvoted millage rate that was levied in the 2006-
675 2007 fiscal year, if approved by a unanimous vote of the
676 governing body of the county or special district dependent
677 thereto or by a three-fourths vote if the governing body has
678 nine or more members.

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

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

686 1. For any municipality of special financial concern or
687 any municipality for which the compound annual growth in total
688 municipal ad valorem taxes levied, as defined in s. 200.001, per
689 capita from fiscal year 2001-2002 to fiscal year 2006-2007 was
690 no more than 6 percent, or, for a municipality that first levied
691 ad valorem taxes in the 2002-2003 fiscal year, 100 percent of
692 the rolled-back rate, as calculated under s. 200.065;

693 2. For any municipality for which the compound annual
694 growth in total municipal ad valorem taxes levied, as defined in
695 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
696 2006-2007 was greater than 6 percent but no more than 7.5
697 percent, 97 percent of the rolled-back rate, as calculated under
698 s. 200.065;

699 3. For any municipality for which the compound annual
700 growth in total municipal ad valorem taxes levied, as defined in

701 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
702 2006-2007 was greater than 7.5 percent but no more than 10.5
703 percent, 95 percent of the rolled-back rate, as calculated under
704 s. 200.065;

705 4. For any municipality for which the compound annual
706 growth in total municipal ad valorem taxes levied, as defined in
707 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
708 2006-2007 was greater than 10.5 percent but no more than 12.4
709 percent, 93 percent of the rolled-back rate, as calculated under
710 s. 200.065; or

711 5. For any municipality for which the compound annual
712 growth in total municipal ad valorem taxes levied, as defined in
713 s. 200.001, per capita from fiscal year 2001-2002 to fiscal year
714 2006-2007 was greater than 12.4 percent, 91 percent of the
715 rolled-back rate, as calculated under s. 200.065.

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

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

721 2. The nonvoted millage rate that was levied in the 2006-
722 2007 fiscal year, if approved by a unanimous vote of the
723 governing body of the municipality or special district dependent
724 thereto or by a three-fourths vote if the governing body has
725 nine or more members.

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

729 (4) The maximum millage rate that an independent special
730 district may levy by a majority vote of the governing body for
731 the 2007-2008 fiscal year is 97 percent of the rolled-back rate,
732 as calculated under s. 200.065.

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

737 (b) The maximum millage rate specified in this subsection
738 may be increased to the nonvoted millage rate that was levied in
739 the 2006-2007 fiscal year, if approved by a unanimous vote of
740 the governing body of the independent special district or by a
741 three-fourths vote if the governing body has nine or more
742 members.

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

746 (d) For the purpose of calculating maximum millage rates
747 for the 2007-2008 fiscal year under this section, municipal
748 service taxing units and special districts dependent to a county
749 or municipality, the predominant function of which is to provide
750 emergency medical or fire rescue services, shall be considered
751 independent special districts and shall not be included for
752 purposes of calculating the maximum millage rate under
753 subsections (2) and (3).

754 (5) In the 2008-2009 fiscal year, a county, municipal
755 service taxing units of that county, and special districts
756 dependent to that county; a municipality and special districts

757 dependent to that municipality; and an independent special
758 district may levy a maximum millage determined as follows:

759 (a) The maximum millage rate that may be levied shall be
760 the rolled-back rate calculated pursuant to s. 200.065 and
761 adjusted for growth in per capita Florida personal income,
762 except that ad valorem tax revenue levied in the 2007-2008
763 fiscal year shall be reduced by any tax revenue resulting from a
764 millage rate approved by a super majority vote of the governing
765 board of the taxing authority in excess of the maximum rate that
766 could have been levied by a majority vote as provided in this
767 section. For a county authorized to levy a county public
768 hospital surtax under s. 212.055, the maximum millage rate shall
769 exclude the revenues required to be contributed to the county
770 public general hospital for the purposes of making the maximum
771 millage rate calculation, but shall be added back to the maximum
772 millage rate allowed after the applicable percentage of the
773 rolled-back rate as provided in subparagraphs (2)(a)1. through
774 5. has been applied.

775 (b) A rate of not more than 110 percent of the rate in
776 paragraph (a) may be levied if approved by a two-thirds vote of
777 the governing body.

778 (c) A rate in excess of the millage rate allowed in
779 paragraph (b) may be levied if approved by a unanimous vote of
780 the governing body or by a three-fourths vote if the governing
781 body has nine or more members or if approved by a referendum of
782 the voters.

783 (6) Any county or municipality that is in violation of
784 this section shall forfeit the distribution of the local

785 government half-cent sales tax revenues during the 12 months
786 following a determination of noncompliance by the Department of
787 Revenue, subject to the conditions provided in ss. 200.065 and
788 218.63.

789 (7) On or before June 25, 2007, the executive director of
790 the Department of Revenue shall notify each property appraiser
791 and the chair of the governing body of each county and
792 municipality of the amount of the tax levies that will be used
793 to calculate each jurisdiction's compound annual growth rate as
794 determined in this subsection. On or before July 2, 2007, each
795 property appraiser and the chair of each such governing body, or
796 their designee, shall report to the executive director whether
797 the information that was provided is correct and, if incorrect,
798 provide corrected information along with the basis for any
799 correction. The Governor may consider failure to report as
800 required in this subsection as sufficient grounds to constitute
801 malfeasance or neglect of duty by any person required to report
802 under this subsection. On or before July 13, 2007, the executive
803 director of the Department of Revenue, after consultation with
804 the Revenue Estimating Conference, shall determine and publish
805 on the Department of Revenue's website the compound annual
806 growth rate in per capita property tax levies for each county
807 and municipality, exclusive of voted levies, calculated from
808 fiscal year 2001-2002 through fiscal year 2006-2007, based on
809 the April 1 official population estimates of 2001 and 2006,
810 respectively, for each jurisdiction pursuant to s. 186.901,
811 exclusive of inmate and patient populations. The determination
812 and publication made pursuant to this subsection is not subject

813 to the provisions of chapter 120.

814 (8) The millage rate of a county or municipality,
815 municipal service taxing unit of that county, and any special
816 district dependent to that county or municipality may exceed in
817 any year the maximum millage rate calculated pursuant to this
818 section if the total county ad valorem taxes levied or total
819 municipal ad valorem taxes levied, as defined in s. 200.001, do
820 not exceed the maximum total county ad valorem taxes levied or
821 maximum total municipal ad valorem taxes levied, as defined in
822 s. 200.001, respectively. Voted millage, as defined in s.
823 200.001, and taxes levied by a municipality or independent
824 special district that has levied ad valorem taxes for less than
825 5 years are not subject to the limitation on millage rates
826 provided by this section. Total taxes levied may exceed the
827 maximum calculated pursuant to this section as a result of an
828 increase in taxable value above that certified in s. 200.065(1)
829 if such increase is less than the percentage amounts contained
830 in s. 200.065(6); however, if such increase in taxable value
831 exceeds the percentage amounts contained in s. 200.065(6),
832 millage rates subject to this section must be reduced so that
833 total taxes levied do not exceed the maximum. Any unit of
834 government operating under a home rule charter adopted pursuant
835 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
836 1885, as preserved by s. 6(e), Art. VIII of the State
837 Constitution of 1968, which is granted the authority in the
838 State Constitution to exercise all the powers conferred now or
839 hereafter by general law upon municipalities and which exercises
840 such powers in the unincorporated area shall be recognized as a

841 municipality under this section.

842 Section 9. The executive director of the Department of
843 Revenue is authorized, and all conditions are deemed met, to
844 adopt emergency rules under ss. 120.536(1) and 120.54(4),
845 Florida Statutes, for the purpose of implementing this act.
846 Notwithstanding any other provision of law, such emergency rules
847 shall remain in effect for 18 months after the date of adoption
848 and may be renewed during the pendency of procedures to adopt
849 rules addressing the subject of the emergency rules.

850 Section 10. To the extent that the deadlines and
851 timeframes in current law are inconsistent with implementing the
852 requirements of this act, the executive director of the
853 Department of Revenue may extend the time periods specified by
854 statute or rule for the local government millage and budget
855 adoption process for the 2007 calendar year. The executive
856 director of the Department of Revenue may grant such extensions
857 at his or her own initiation or at the written request of a
858 local government. Such extensions may not exceed 21 calendar
859 days.

860 Section 11. For state fiscal years 2007-2008 and 2008-
861 2009, the millage rate levied in 2006 may, at the option of a
862 county or municipality, be used for purposes of determining
863 fiscal hardship under s. 218.075, Florida Statutes, and
864 eligibility under s. 218.23, Florida Statutes, or s. 339.2816,
865 Florida Statutes.

866 Section 12. Effective August 1, 2007, section 3 of chapter
867 2006-311, Laws of Florida, is repealed.

868 Section 13. Section 193.155, Florida Statutes, is amended

869 to read:

870 193.155 Homestead assessments.--

871 (1) Homestead property shall be assessed under the
 872 provisions of s. 4(c), Art. VII of the State Constitution,
 873 pursuant to s. 27, Art. XII of the State Constitution, at just
 874 value as of January 1, 1994. Property receiving the homestead
 875 exemption after January 1, 1994, shall be assessed at just value
 876 as of January 1 of the year in which the property receives the
 877 exemption.

878 ~~(1) Beginning in 1995, or the year following the year the~~
 879 ~~property receives homestead exemption, whichever is later, the~~
 880 ~~property shall be reassessed annually on January 1. Any change~~
 881 ~~resulting from such reassessment shall not exceed the lower of~~
 882 ~~the following:~~

883 (a) Three percent of the assessed value of the property
 884 for the prior year; or

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

890 (2) Homestead property shall continue to be assessed under
 891 the provisions of s. 4(c), Art. VII of the State Constitution,
 892 pursuant to s. 27, Art. XII of the State Constitution, until the
 893 owner of the homestead property makes an irrevocable election to
 894 no longer have the homestead assessed under s. 4(c), Art. VII of
 895 the State Constitution. After the owner makes an irrevocable
 896 election, the homestead may not be assessed under the provisions

897 of s. 4(c), Art. VII of the State Constitution.

898 (3)~~(2)~~ If the assessed value of the property as calculated
 899 under subsection (1) exceeds the just value, the assessed value
 900 of the property shall be lowered to the just value of the
 901 property.

902 (4)~~(3)~~ ~~Except as provided in this subsection,~~ Property
 903 assessed under this section shall be assessed at just value as
 904 of January 1 of the year following a change of ownership and is
 905 not eligible for assessment under this section. ~~Thereafter, the~~
 906 ~~annual changes in the assessed value of the property are subject~~
 907 ~~to the limitations in subsections (1) and (2).~~ For the purpose
 908 of this section, a change in ownership means any sale,
 909 foreclosure, or transfer of legal title or beneficial title in
 910 equity to any person, except as provided in this subsection.
 911 There is no change of ownership if:

912 (a) Subsequent to the change or transfer, the same person
 913 is entitled to the homestead exemption as was previously
 914 entitled and:

- 915 1. The transfer of title is to correct an error;
- 916 2. The transfer is between legal and equitable title; or
- 917 3. The change or transfer is by means of an instrument in
 918 which the owner is listed as both grantor and grantee of the
 919 real property and one or more other individuals are additionally
 920 named as grantee. However, if any individual who is additionally
 921 named as a grantee applies for a homestead exemption on the
 922 property, the application shall be considered a change of
 923 ownership;

924 (b) The transfer is between husband and wife, including a

925 transfer to a surviving spouse or a transfer due to a
 926 dissolution of marriage;

927 (c) The transfer occurs by operation of law under s.
 928 732.4015; or

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

932 (5)~~(4)~~(a) Except as provided in paragraph (b), changes,
 933 additions, or improvements to homestead property shall be
 934 assessed at just value as of the first January 1 after the
 935 changes, additions, or improvements are substantially completed.

936 (b) Changes, additions, or improvements that replace all
 937 or a portion of homestead property damaged or destroyed by
 938 misfortune or calamity shall not increase the homestead
 939 property's assessed value when the square footage of the
 940 homestead property as changed or improved does not exceed 110
 941 percent of the square footage of the homestead property before
 942 the damage or destruction. Additionally, the homestead
 943 property's assessed value shall not increase if the total square
 944 footage of the homestead property as changed or improved does
 945 not exceed 1,500 square feet. Changes, additions, or
 946 improvements that do not cause the total to exceed 110 percent
 947 of the total square footage of the homestead property before the
 948 damage or destruction or that do not cause the total to exceed
 949 1,500 total square feet shall be reassessed as provided under
 950 subsection (1). The homestead property's assessed value shall be
 951 increased by the just value of that portion of the changed or
 952 improved homestead property which is in excess of 110 percent of

953 the square footage of the homestead property before the damage
954 or destruction or of that portion exceeding 1,500 square feet.
955 Homestead property damaged or destroyed by misfortune or
956 calamity which, after being changed or improved, has a square
957 footage of less than 100 percent of the homestead property's
958 total square footage before the damage or destruction shall be
959 assessed pursuant to subsection (6) ~~(5)~~. This paragraph applies
960 to changes, additions, or improvements commenced within 3 years
961 after the January 1 following the damage or destruction of the
962 homestead.

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

- 968 1. Was permanently residing on such property when the
969 damage or destruction occurred;
- 970 2. Was not entitled to receive homestead exemption on such
971 property as of January 1 of that year; and
- 972 3. Applies for and receives homestead exemption on such
973 property the following year.

974 (d) Changes, additions, or improvements include
975 improvements made to common areas or other improvements made to
976 property other than to the homestead property by the owner or by
977 an owner association, which improvements directly benefit the
978 homestead property. Such changes, additions, or improvements
979 shall be assessed at just value, and the just value shall be
980 apportioned among the parcels benefiting from the improvement.

981 (6)~~(5)~~ When property is destroyed or removed and not
 982 replaced, the assessed value of the parcel shall be reduced by
 983 the assessed value attributable to the destroyed or removed
 984 property.

985 (7)~~(6)~~ Only property that receives a homestead exemption
 986 is subject to this section. No portion of property that is
 987 assessed solely on the basis of character or use pursuant to s.
 988 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is
 989 subject to this section. When property is assessed under s.
 990 193.461, s. 193.501, or s. 193.505 and contains a residence
 991 under the same ownership, the portion of the property consisting
 992 of the residence and curtilage must be assessed separately,
 993 pursuant to s. 193.011, for the assessment to be subject to the
 994 limitation in this section.

995 (8)~~(7)~~ If a person received a homestead exemption limited
 996 to that person's proportionate interest in real property, the
 997 provisions of this section apply only to that interest.

998 (9)~~(8)~~ Erroneous assessments of homestead property
 999 assessed under this section may be corrected in the following
 1000 manner:

1001 (a) If errors are made in arriving at any assessment under
 1002 this section due to a material mistake of fact concerning an
 1003 essential characteristic of the property, the just value and
 1004 assessed value must be recalculated for every such year,
 1005 including the year in which the mistake occurred.

1006 (b) If changes, additions, or improvements are not
 1007 assessed at just value as of the first January 1 after they were
 1008 substantially completed, the property appraiser shall determine

1009 the just value for such changes, additions, or improvements for
 1010 the year they were substantially completed. Assessments for
 1011 subsequent years shall be corrected, applying this section if
 1012 applicable.

1013 (c) If back taxes are due pursuant to s. 193.092, the
 1014 corrections made pursuant to this subsection shall be used to
 1015 calculate such back taxes.

1016 (10)~~(9)~~ If the property appraiser determines that for any
 1017 year or years within the prior 10 years a person who was not
 1018 entitled to the homestead property assessment limitation granted
 1019 under this section was granted the homestead property assessment
 1020 limitation, the property appraiser making such determination
 1021 shall record in the public records of the county a notice of tax
 1022 lien against any property owned by that person in the county,
 1023 and such property must be identified in the notice of tax lien.
 1024 Such property that is situated in this state is subject to the
 1025 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes
 1026 for each year and 15 percent interest per annum. However, when a
 1027 person entitled to exemption pursuant to s. 196.031
 1028 inadvertently receives the limitation pursuant to this section
 1029 following a change of ownership, the assessment of such property
 1030 must be corrected as provided in paragraph (9)~~(8)~~(a), and the
 1031 person need not pay the unpaid taxes, penalties, or interest.

1032 Section 14. Section 193.1551, Florida Statutes, is amended
 1033 to read:

1034 193.1551 Assessment of certain homestead property damaged
 1035 in 2004 named storms.--Notwithstanding the provisions of s.
 1036 193.155(5)~~(4)~~, the assessment at just value for changes,

1037 additions, or improvements to homestead property assessed under
 1038 the provisions of s. 4(c), Art. VII of the State Constitution,
 1039 pursuant to s. 27, Art. XII of the State Constitution, which was
 1040 rendered uninhabitable in one or more of the named storms of
 1041 2004 shall be limited to the square footage exceeding 110
 1042 percent of the homestead property's total square footage.
 1043 Additionally, homes having square footage of 1,350 square feet
 1044 or less which were rendered uninhabitable may rebuild up to
 1045 1,500 total square feet and the increase in square footage shall
 1046 not be considered as a change, an addition, or an improvement
 1047 that is subject to assessment at just value. The provisions of
 1048 this section are limited to homestead properties in which
 1049 repairs are completed by January 1, 2008, and apply
 1050 retroactively to January 1, 2005.

1051 Section 15. Subsections (1), (2), (3), and (4) of section
 1052 196.031, Florida Statutes, are amended to read:

1053 196.031 Exemption of homesteads.--

1054 (1) Every person who, on January 1, has the legal title or
 1055 beneficial title in equity to real property in this state and
 1056 who resides thereon and in good faith makes the same his or her
 1057 permanent residence, or the permanent residence of another or
 1058 others legally or naturally dependent upon such person, is
 1059 entitled to an exemption from all taxation, except for
 1060 assessments for special benefits, of 75 percent of the just
 1061 value up to \$200,000 and 15 percent of the just value from
 1062 \$200,001 up to \$500,000 ~~up to the assessed valuation of \$5,000~~
 1063 on the residence and contiguous real property, as defined in s.
 1064 6, Art. VII of the State Constitution. The \$500,000 threshold

1065 shall be adjusted each year by the percentage change in per
 1066 capita Florida personal income, as defined in s. 200.001. The
 1067 exemption may not be less than \$50,000; however, for low-income
 1068 seniors who meet the eligibility criteria under s. 196.075, the
 1069 exemption may not be less than \$100,000. Such title may be held
 1070 by the entiresities, jointly, or in common with others, and the
 1071 exemption may be apportioned among such of the owners as shall
 1072 reside thereon, as their respective interests shall appear. If
 1073 only one of the owners of an estate held by the entiresities or
 1074 held jointly with the right of survivorship resides on the
 1075 property, that owner is allowed an exemption as specified in
 1076 this subsection ~~of up to the assessed valuation of \$5,000~~ on the
 1077 residence and contiguous real property. However, no such
 1078 exemption of more than the amount specified in this subsection
 1079 ~~\$5,000~~ is allowed to any one person or on any one dwelling
 1080 house, except that an exemption up to the amount specified in
 1081 this subsection ~~assessed valuation of \$5,000~~ may be allowed on
 1082 each apartment or mobile home occupied by a tenant-stockholder
 1083 or member of a cooperative corporation and on each condominium
 1084 parcel occupied by its owner. Except for owners of an estate
 1085 held by the entiresities or held jointly with the right of
 1086 survivorship, the amount of the exemption may not exceed the
 1087 proportionate assessed valuation of all owners who reside on the
 1088 property. Before such exemption may be granted, the deed or
 1089 instrument shall be recorded in the official records of the
 1090 county in which the property is located. The property appraiser
 1091 may request the applicant to provide additional ownership
 1092 documents to establish title.

1093 (2) For persons whose homestead property is assessed under
 1094 s. 4(c), Art. VII of the State Constitution, pursuant to s. 27,
 1095 Art. XII of the State Constitution, the exemption provided in
 1096 subsection (1) is limited to the exemption to which they would
 1097 have been entitled under s. 6(a) through (d), Art. VII of the
 1098 State Constitution as it existed on December 31, 2007.

1099 (3)~~(2)~~ As used in subsection (1), the term "cooperative
 1100 corporation" means a corporation, whether for profit or not for
 1101 profit, organized for the purpose of owning, maintaining, and
 1102 operating an apartment building or apartment buildings or a
 1103 mobile home park to be occupied by its stockholders or members;
 1104 and the term "tenant-stockholder or member" means an individual
 1105 who is entitled, solely by reason of his or her ownership of
 1106 stock or membership in a cooperative corporation, as evidenced
 1107 in the official records of the office of the clerk of the
 1108 circuit court of the county in which the apartment building is
 1109 located, to occupy for dwelling purposes an apartment in a
 1110 building owned by such corporation or to occupy for dwelling
 1111 purposes a mobile home which is on or a part of a cooperative
 1112 unit. A corporation leasing land for a term of 98 years or more
 1113 for the purpose of maintaining and operating a cooperative
 1114 thereon shall be deemed the owner for purposes of this
 1115 exemption.

1116 (4)~~(3)(a)~~ ~~For every person who is entitled to the~~
 1117 ~~exemption provided in subsection (1), who is a permanent~~
 1118 ~~resident of this state, and who is 65 years of age or older, the~~
 1119 ~~exemption is increased to \$10,000 of assessed valuation for~~
 1120 ~~taxes levied by governing bodies of counties, municipalities,~~

1121 ~~and special districts.~~

1122 ~~(b) For every person who is entitled to the exemption~~
1123 ~~provided in subsection (1), who has been a permanent resident of~~
1124 ~~this state for the 5 consecutive years prior to claiming the~~
1125 ~~exemption under this subsection, and who qualifies for the~~
1126 ~~exemption granted pursuant to s. 196.202 as a totally and~~
1127 ~~permanently disabled person, the exemption is increased to~~
1128 ~~\$9,500 of assessed valuation for taxes levied by governing~~
1129 ~~bodies of counties, municipalities, and special districts.~~

1130 ~~(c) No homestead shall be exempted under both paragraphs~~
1131 ~~(a) and (b). In no event shall the combined exemptions of s.~~
1132 ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

1133 ~~(d) For every person who is entitled to the exemption~~
1134 ~~provided in subsection (1) and who is a permanent resident of~~
1135 ~~this state, the exemption is increased to a total of \$25,000 of~~
1136 ~~assessed valuation for taxes levied by governing bodies of~~
1137 ~~school districts.~~

1138 ~~(e) For every person who is entitled to the exemption~~
1139 ~~provided in subsection (1) and who is a resident of this state,~~
1140 ~~the exemption is increased to a total of \$25,000 of assessed~~
1141 ~~valuation for levies of taxing authorities other than school~~
1142 ~~districts. The exemption provided in subsection (1) does~~
1143 ~~However, the increase provided in this paragraph shall not apply~~
1144 ~~with respect to the assessment roll of a county unless and until~~
1145 ~~the roll of that county has been approved by the executive~~
1146 ~~director pursuant to s. 193.1142.~~

1147 ~~(4) The property appraisers of the various counties shall~~
1148 ~~each year compile a list of taxable property and its value~~

1149 ~~removed from the assessment rolls of each school district as a~~
 1150 ~~result of the excess of exempt value above that amount allowed~~
 1151 ~~for nonschool levies as provided in subsections (1) and (3), as~~
 1152 ~~well as a statement of the loss of tax revenue to each school~~
 1153 ~~district from levies other than the minimum financial effort~~
 1154 ~~required pursuant to s. 1011.60(6), and shall deliver a copy~~
 1155 ~~thereof to the Department of Revenue upon certification of the~~
 1156 ~~assessment roll to the tax collector.~~

1157 Section 16. Section 196.002, Florida Statutes, is amended
 1158 to read:

1159 196.002 Legislative intent.--For the purposes of
 1160 assessment roll recordkeeping and reporting,⁺

1161 ~~(1) The increase in the homestead exemption provided in s.~~
 1162 ~~196.031(3)(d) shall be reported separately for those persons~~
 1163 ~~entitled to exemption under paragraph (a) or paragraph (b) of s.~~
 1164 ~~196.031(3) and for those persons entitled to exemption under s.~~
 1165 ~~196.031(1) but not under said paragraphs; and~~

1166 ~~(2) the exemptions authorized by each provision of this~~
 1167 ~~chapter shall be reported separately for each category of~~
 1168 ~~exemption in each such provision, both as to total value~~
 1169 ~~exempted and as to the number of exemptions granted.~~

1170 Section 17. Paragraph (b) of subsection (2) of section
 1171 197.252, Florida Statutes, is amended to read:

1172 197.252 Homestead tax deferral.--

1173 (2)

1174 (b) If the applicant is 65 years of age or older entitled
 1175 ~~to claim the increased exemption by reason of age and residency~~
 1176 ~~as provided in s. 196.031(3)(a), approval of the application~~

1177 shall defer that portion of the ad valorem taxes plus non-ad
 1178 valorem assessments which exceeds 3 percent of the applicant's
 1179 household income for the prior calendar year. If any applicant's
 1180 household income for the prior calendar year is less than
 1181 \$10,000, or is less than the amount of the household income
 1182 designated for the additional homestead exemption pursuant to s.
 1183 196.075, and the applicant is 65 years of age or older, approval
 1184 of the application shall defer the ad valorem taxes plus non-ad
 1185 valorem assessments in their entirety.

1186 Section 18. Section 196.183, Florida Statutes, is created
 1187 to read:

1188 196.183 Exemption for tangible personal property.--

1189 (1) Each tangible personal property tax return is eligible
 1190 for an exemption from ad valorem taxation of up to \$25,000 of
 1191 assessed value. A single return must be filed for each site in
 1192 the county where the owner of tangible personal property
 1193 transacts business. Owners of freestanding property placed at
 1194 multiple sites, other than sites where the owner transacts
 1195 business, must file a single return, including all such property
 1196 located in the county. Freestanding property placed at multiple
 1197 sites includes vending and amusement machines, LP/propane tanks,
 1198 utility and cable company property, billboards, leased
 1199 equipment, and similar property that is not customarily located
 1200 in the offices, stores, or plants of the owner, but is placed
 1201 throughout the county. Railroads, private carriers, and other
 1202 companies assessed pursuant to s. 193.085 shall be allowed one
 1203 \$25,000 exemption for each county to which the value of their
 1204 property is allocated.

1205 (2) The requirement that an annual tangible personal
 1206 property tax return pursuant to s. 193.052 be filed for
 1207 taxpayers owning taxable property the value of which, as listed
 1208 on the return, does not exceed the exemption provided in this
 1209 section is waived. In order to qualify for this waiver, a
 1210 taxpayer must file an initial return on which the exemption is
 1211 taken. If, in subsequent years, the taxpayer owns taxable
 1212 property the value of which, as listed on the return, exceeds
 1213 the exemption, the taxpayer is obligated to file a return. The
 1214 taxpayer may again qualify for the waiver only after filing a
 1215 return on which the value as listed on the return does not
 1216 exceed the exemption. A return filed or required to be filed
 1217 shall be considered an application filed or required to be filed
 1218 for the exemption under this section.

1219 (3) The exemption provided in this section does not apply
 1220 in any year a taxpayer fails to file a return that is not waived
 1221 pursuant to subsection (2). Any taxpayer who received a waiver
 1222 pursuant to subsection (2) and who owns taxable property the
 1223 value of which, as listed on the return, exceeds the exemption
 1224 in a subsequent year and who fails to file a return with the
 1225 property appraiser is subject to the penalty contained in s.
 1226 193.072(1)(a) calculated without the benefit of the exemption
 1227 pursuant to this section. Any taxpayer claiming more exemptions
 1228 than allowed pursuant to subsection (1) is subject to the taxes
 1229 exempted as a result of wrongfully claiming the additional
 1230 exemptions plus 15 percent interest per annum and a penalty of
 1231 50 percent of the taxes exempted.

1232 (4) The exemption provided in this section does not apply

1233 to a mobile home that is presumed to be tangible personal
 1234 property pursuant to s. 193.075(2).

1235 Section 19. Section 193.017, Florida Statutes, is amended
 1236 to read:

1237 (Substantial rewording of section. See
 1238 s. 193.017, F.S., for present text.)

1239 193.017 Assessment of structural improvements on land
 1240 owned by a community land trust and used to provide affordable
 1241 housing.--

1242 (1) As used in this section, the term "community land
 1243 trust" means a nonprofit entity that is qualified as charitable
 1244 under s. 501(c)(3) of the Internal Revenue Code and has as one
 1245 of its purposes the acquisition of land to be held in perpetuity
 1246 for the primary purpose of providing affordable homeownership.

1247 (2) A community land trust may convey structural
 1248 improvements located on specific parcels of such land which are
 1249 identified by a legal description contained in and subject to a
 1250 ground lease having a term of at least 99 years to natural
 1251 persons or families who meet the extremely-low, very-low, low,
 1252 and moderate income limits, as specified in s. 420.0004, or the
 1253 income limits for workforce housing, as defined in s.

1254 420.5095(3). A community land trust shall retain a preemptive
 1255 option to purchase any structural improvements on the land at a
 1256 price determined by a formula specified in the ground lease
 1257 which is designed to ensure that the structural improvements
 1258 remain affordable.

1259 (3) In arriving at just valuation under s. 193.011, a
 1260 structural improvement that provides affordable housing on land

1261 owned by a community land trust and subject to a 99-year or
 1262 longer ground lease shall be assessed using the following
 1263 criteria:

1264 (a) The amount a willing purchaser would pay a willing
 1265 seller shall be limited to the amount determined by the formula
 1266 in the ground lease.

1267 (b) If the ground lease and all amendments and supplements
 1268 thereto, or a memorandum documenting how such lease and
 1269 amendments or supplements restrict the price at which the
 1270 improvements may be sold, is recorded in the official public
 1271 records of the county in which the leased land is located, the
 1272 recorded lease and any amendments and supplements, or the
 1273 recorded memorandum, shall be deemed a land use regulation
 1274 during the term of the lease as amended or supplemented.

1275 Section 20. Section 193.803, Florida Statutes, is created
 1276 to read:

1277 193.803 Assessment of eligible rental property used for
 1278 workforce and affordable housing; classification.--

1279 (1) Upon the property owner's application on a form
 1280 prescribed by the Department of Revenue, the property appraiser
 1281 shall annually classify for assessment purposes all eligible
 1282 property used for workforce rental housing or affordable rental
 1283 housing. Eligibility shall be as provided in this section.

1284 (2) A property owner whose eligible property is denied
 1285 classification as workforce rental housing or affordable rental
 1286 housing by the property appraiser may appeal to the value
 1287 adjustment board. The property appraiser shall notify the
 1288 property owner in writing of the denial of the workforce rental

1289 housing or affordable rental housing classification on or before
1290 July 1 of the year for which the application was filed. The
1291 written notification must advise the property owner of his or
1292 her right to appeal the denial of classification to the value
1293 adjustment board and must contain the deadline for filing an
1294 appeal. The property appraiser shall have available at his or
1295 her office a list, by property owner, of all applications for
1296 classification received, and the list must identify whether or
1297 not the classification requested was granted.

1298 (3) (a) Eligible property may not be classified as
1299 workforce rental housing or affordable rental housing unless an
1300 application is filed on or before March 1 of each year. Before
1301 approving a classification, the property appraiser may require
1302 the property owner to furnish such information as may reasonably
1303 be required to establish that the property was actually used as
1304 required by this section. Failure by a property owner to apply
1305 for classification of eligible property as workforce rental
1306 housing or affordable rental housing by March 1 constitutes a 1-
1307 year waiver of the privilege granted under this section for
1308 workforce rental housing assessment or affordable rental housing
1309 assessment. However, a property owner who is qualified to
1310 receive a workforce rental housing classification or an
1311 affordable rental housing classification but who fails to file
1312 an application by March 1, may file an application for the
1313 classification, and may file, under s. 194.011(3), a petition
1314 with the value adjustment board requesting that the
1315 classification be granted. The petition may be filed at any time
1316 during the taxable year on or before the 25th day following the

1317 mailing of the assessment notice by the property appraiser as
1318 required under s. 194.011(1). Notwithstanding the provisions of
1319 s. 194.013, the applicant must pay a nonrefundable fee of \$15
1320 upon filing the petition. Upon review of the petition, if the
1321 person is qualified to receive the classification and
1322 demonstrates particular extenuating circumstances judged by the
1323 property appraiser or the value adjustment board to warrant
1324 granting the classification, the property appraiser or the value
1325 adjustment board may grant the classification. An owner of
1326 property classified as workforce rental housing or affordable
1327 rental housing in the previous tax year whose ownership or use
1328 has not changed may reapply on a short form prescribed by the
1329 department. A county may, at the request of the property
1330 appraiser and by a majority vote of its governing body, waive
1331 the requirement that an annual application or statement be made
1332 for the renewal of the classification of property within the
1333 county as workforce rental housing or affordable rental housing
1334 after an initial classification is granted by the property
1335 appraiser. Such waiver may be revoked by a majority vote of the
1336 governing body of the county. Notwithstanding such waiver, an
1337 application must be refiled when any property granted the
1338 classification is sold or otherwise disposed of, when the
1339 ownership changes in any manner, when the applicant ceases to
1340 use the property as workforce rental housing or affordable
1341 rental housing, or when the status of the owner changes so as to
1342 change the classified status of the property.

1343 (b) For purposes of granting a workforce rental housing or
1344 affordable rental housing classification for January 1, 2008,

1345 only, the term "extenuating circumstances" as used in paragraph
 1346 (a) includes the failure of the property owner to return the
 1347 application for classification by March 1, 2008.

1348 (4) The following types of property are eligible to be
 1349 classified by a property appraiser as workforce rental housing
 1350 or affordable rental housing property, and shall be assessed
 1351 based upon their character and use and as further described in
 1352 this section:

1353 (a) Property that is funded and rent restricted by the
 1354 United States Department of Housing and Urban Development under
 1355 s. 8 of the United States Housing Act of 1937 and that provides
 1356 affordable housing for eligible persons as defined by s. 159.603
 1357 or the elderly, extremely-low-income persons, or very-low-income
 1358 persons as specified in s. 420.0004.

1359 (b) Rental property for multifamily housing, commercial
 1360 fishery workers and farmworkers, families, persons who are
 1361 homeless, or the elderly which is funded and rent restricted by
 1362 the Florida Housing Finance Corporation under s. 420.5087, s.
 1363 420.5089, s. 420.509, or s. 420.5095, the State Housing
 1364 Initiatives Partnership Program under s. 420.9072, s. 420.9075,
 1365 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;
 1366 the HOME Investment Partnership Program under the Cranston-
 1367 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et
 1368 seq.; or the Federal Home Loan Bank's Affordable Housing Program
 1369 established pursuant to the Financial Institutions Reform,
 1370 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

1371 (c) Multifamily residential rental property of 10 or more
 1372 units which is certified by the local public housing agency as

1373 having 100 percent of its units used to provide affordable
1374 housing for extremely-low-income persons, very-low-income
1375 persons, low-income persons, or moderate-income persons as
1376 specified in s. 420.0004 and which is subject to a land use
1377 agreement or other agreement that is recorded in the official
1378 records of the county in which the property is located and which
1379 recorded agreement restricts the use of the property to
1380 affordable housing for a period of at least 20 years.

1381 (5) The property appraiser shall remove from the
1382 classification of workforce rental housing or affordable rental
1383 housing any properties for which the classified use has been
1384 abandoned or discontinued, the property has been diverted to
1385 another use, or the participation in and eligibility for the
1386 programs specified in this section has been terminated. Such
1387 removed property shall be assessed at just value under s.
1388 193.011.

1389 (6) In years in which the proper application for
1390 classification as workforce rental housing or affordable rental
1391 housing has been made and granted, the assessment of such
1392 property shall be based upon its use as workforce rental housing
1393 or affordable rental housing and by applying the following
1394 methodologies, subject to the provisions of subsection (7):

1395 (a) Property used for workforce rental housing or
1396 affordable rental housing as described in subsection (4) shall
1397 be assessed under the income approach using the actual net
1398 operating income.

1399 (b) Property used for workforce rental housing and
1400 affordable rental housing which has received low-income housing

1401 tax credits from the Florida Housing Finance Corporation under
 1402 s. 420.5099 shall be assessed under the income approach using
 1403 the actual net operating income and the following applies:

1404 1. The tax credits granted and the financing generated by
 1405 the tax credits may not be considered as income.

1406 2. The actual rental income from rent-restricted units in
 1407 such property shall be used by the property appraiser.

1408 3. Any costs paid with the tax credits and costs paid with
 1409 the proceeds from additional financing under chapter 420 may not
 1410 be included as income.

1411 (7) By April 1 of each year, the property owner must
 1412 provide the property appraiser with a return on a form and in a
 1413 manner prescribed by the Department of Revenue which includes a
 1414 rent roll and an income and expense statement for the preceding
 1415 year. After a review of the rent roll and the income and expense
 1416 statement, the property appraiser may request additional
 1417 information from the property owner as may be reasonably
 1418 required to consider the methodologies in subsection (6).
 1419 Failure to timely provide the property appraiser with the
 1420 requested information, including failure to meet any extension
 1421 that may be granted for the submission of information, shall
 1422 result in an estimated assessment based on the best available
 1423 information instead of an assessment based on the methodologies
 1424 provided in subsection (6). Such assessment shall be deemed to
 1425 be prima facie correct and may be included on the tax roll, and
 1426 taxes may be extended on the tax roll in the same manner as for
 1427 all other taxes.

1428 (8) It is the duty of the owner of any property used for

1429 workforce rental housing or affordable rental housing that has
1430 been granted the classification for assessment under this
1431 section who is not required to file an annual application or
1432 statement to notify the property appraiser promptly whenever the
1433 use of the property, or the status or condition of the owner,
1434 changes so as to change the classified status of the property.
1435 If any property owner fails to so notify the property appraiser
1436 and the property appraiser determines that for any year within
1437 the prior 10 years the owner was not entitled to receive such
1438 classification, the owner of the property is subject to the
1439 taxes otherwise due and owing as a result of such failure plus
1440 15 percent interest per annum and a penalty of 50 percent of the
1441 additional taxes owed. It is the duty of the property appraiser
1442 making such determination to record in the public records of the
1443 county in which the rental property is located a notice of tax
1444 lien against any property owned by that person or entity in the
1445 county, and such property must be identified in the notice of
1446 tax lien. Such property is subject to the payment of all taxes
1447 and penalties. Such lien, when filed, attaches to any property
1448 identified in the notice of tax lien owned by the person or
1449 entity that illegally or improperly received the classification.
1450 If such person or entity no longer owns property in that county
1451 but owns property in another county or counties in the state,
1452 the property appraiser shall record in such other county or
1453 counties a notice of tax lien identifying the property owned by
1454 such person or entity in such county or counties which becomes a
1455 lien against the identified property.

1456 Section 21. Section 196.1978, Florida Statutes, is amended

1457 to read:

1458 196.1978 Affordable housing property exemption.--Property

1459 used to provide affordable housing serving eligible persons as

1460 defined by s. 159.603(7) and natural persons or families meeting

1461 the extremely-low, very-low, low, or moderate persons meeting

1462 income limits specified in s. 420.0004 s. 420.0004(8), (10),

1463 (11), and (15), which property is owned entirely by a nonprofit

1464 entity that ~~which~~ is a corporation not for profit which is

1465 qualified as charitable under s. 501(c)(3) of the Internal

1466 Revenue Code and which complies with Rev. Proc. 96-32, 1996-1

1467 C.B. 717 or a limited partnership, the sole general partner of

1468 which is a corporation not for profit which is qualified as

1469 charitable under s. 501(c)(3) of the Internal Revenue Code and

1470 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be

1471 considered property owned by an exempt entity and used for a

1472 charitable purpose, and those portions of the affordable housing

1473 property which provide housing to natural persons or families

1474 that meet the extremely-low, very-low, low, or moderate income

1475 limits specified ~~individuals with incomes as defined in s.~~

1476 420.0004 s. 420.0004(10) and (15) shall be exempt from ad

1477 valorem taxation to the extent authorized in s. 196.196. All

1478 property identified in this section shall comply with the

1479 criteria for determination of exempt status to be applied by

1480 property appraisers on an annual basis as defined in s. 196.195.

1481 The Legislature intends that any property owned by a limited

1482 liability company or a limited partnership that ~~which~~ is

1483 disregarded as an entity for federal income tax purposes

1484 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be

1485 treated as owned by its sole member or sole general partner. The
 1486 exemption provided in this section also extends to land that is
 1487 owned by an exempt entity and that is subject to a 99-year or
 1488 longer ground lease for the purpose of providing affordable
 1489 homeownership.

1490 Section 22. Paragraph (a) of subsection (1) and paragraphs
 1491 (b) and (c) of subsection (2) of section 192.0105, Florida
 1492 Statutes, are amended to read:

1493 192.0105 Taxpayer rights.--There is created a Florida
 1494 Taxpayer's Bill of Rights for property taxes and assessments to
 1495 guarantee that the rights, privacy, and property of the
 1496 taxpayers of this state are adequately safeguarded and protected
 1497 during tax levy, assessment, collection, and enforcement
 1498 processes administered under the revenue laws of this state. The
 1499 Taxpayer's Bill of Rights compiles, in one document, brief but
 1500 comprehensive statements that summarize the rights and
 1501 obligations of the property appraisers, tax collectors, clerks
 1502 of the court, local governing boards, the Department of Revenue,
 1503 and taxpayers. Additional rights afforded to payors of taxes and
 1504 assessments imposed under the revenue laws of this state are
 1505 provided in s. 213.015. The rights afforded taxpayers to assure
 1506 that their privacy and property are safeguarded and protected
 1507 during tax levy, assessment, and collection are available only
 1508 insofar as they are implemented in other parts of the Florida
 1509 Statutes or rules of the Department of Revenue. The rights so
 1510 guaranteed to state taxpayers in the Florida Statutes and the
 1511 departmental rules include:

1512 (1) THE RIGHT TO KNOW.--

1513 (a) The right to be mailed notice of proposed property
 1514 taxes and proposed or adopted non-ad valorem assessments (see
 1515 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a) ~~(13)(a)~~, and
 1516 200.069). The notice must also inform the taxpayer that the
 1517 final tax bill may contain additional non-ad valorem assessments
 1518 (see s. 200.069(10)).

1519 (2) THE RIGHT TO DUE PROCESS.--

1520 (b) The right to petition the value adjustment board over
 1521 objections to assessments, denial of exemption, denial of
 1522 agricultural classification, denial of historic classification,
 1523 denial of high-water recharge classification, denial of
 1524 workforce rental housing or affordable rental housing
 1525 classification, disapproval of tax deferral, and any penalties
 1526 on deferred taxes imposed for incorrect information willfully
 1527 filed. Payment of estimated taxes does not preclude the right of
 1528 the taxpayer to challenge his or her assessment (see ss.
 1529 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
 1530 (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),
 1531 197.301(2), and 197.2301(11)).

1532 (c) The right to file a petition for exemption, ~~or~~
 1533 agricultural classification, or workforce rental housing or
 1534 affordable rental housing classification with the value
 1535 adjustment board when an application deadline is missed, upon
 1536 demonstration of particular extenuating circumstances for filing
 1537 late (see ss. 193.461(3)(a), 193.803(3)(a), and 196.011(1), (7),
 1538 (8), and (9)(c)).

1539 Section 23. Subsection (2) of section 193.052, Florida
 1540 Statutes, is amended to read:

1541 193.052 Preparation and serving of returns.--
 1542 (2) No return shall be required for real property the
 1543 ownership of which is reflected in instruments recorded in the
 1544 public records of the county in which the property is located,
 1545 unless otherwise required in this title. In order for land to
 1546 be considered for agricultural classification under s. 193.461,
 1547 ~~or~~ high-water recharge classification under s. 193.625, or
 1548 workforce rental housing or affordable rental housing
 1549 classification under s. 193.803, an application for
 1550 classification must be filed on or before March 1 of each year
 1551 with the property appraiser of the county in which the land is
 1552 located, except as provided in s. 193.461(3)(a). The application
 1553 must state that the lands on January 1 of that year were used
 1554 primarily for bona fide commercial agricultural or high-water
 1555 recharge purposes or for workforce rental housing or affordable
 1556 rental housing classified under s. 193.803.

1557 Section 24. Paragraph (d) of subsection (3) of section
 1558 193.461, Florida Statutes, is amended to read:

1559 193.461 Agricultural lands; classification and assessment;
 1560 mandated eradication or quarantine program.--

1561 (3)

1562 (d) When property receiving an agricultural classification
 1563 contains a residence under the same ownership, the portion of
 1564 the property consisting of the residence and curtilage must be
 1565 assessed separately, pursuant to s. 193.011, to qualify for the
 1566 assessment limitation set forth in s. 193.155 or to qualify for
 1567 the homestead exemption under s. 196.031(1). The remaining
 1568 property may be classified under the provisions of paragraphs

1569 (a) and (b).

1570 Section 25. Paragraph (d) of subsection (3) of section
 1571 194.011, Florida Statutes, is amended to read:

1572 194.011 Assessment notice; objections to assessments.--

1573 (3) A petition to the value adjustment board must be in
 1574 substantially the form prescribed by the department.

1575 Notwithstanding s. 195.022, a county officer may not refuse to
 1576 accept a form provided by the department for this purpose if the
 1577 taxpayer chooses to use it. A petition to the value adjustment
 1578 board shall describe the property by parcel number and shall be
 1579 filed as follows:

1580 (d) The petition may be filed, as to valuation issues, at
 1581 any time during the taxable year on or before the 25th day
 1582 following the mailing of notice by the property appraiser as
 1583 provided in subsection (1). With respect to an issue involving
 1584 the denial of an exemption, an agricultural or high-water
 1585 recharge classification application, an application for
 1586 classification as historic property used for commercial or
 1587 certain nonprofit purposes, an application for classification as
 1588 workforce rental housing or affordable rental housing, or a
 1589 deferral, the petition must be filed at any time during the
 1590 taxable year on or before the 30th day following the mailing of
 1591 the notice by the property appraiser under s. 193.461, s.
 1592 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the
 1593 tax collector under s. 197.253.

1594 Section 26. Subsection (1) of section 195.073, Florida
 1595 Statutes, is amended to read:

1596 195.073 Classification of property.--All items required by

1597 law to be on the assessment rolls must receive a classification
 1598 based upon the use of the property. The department shall
 1599 promulgate uniform definitions for all classifications. The
 1600 department may designate other subclassifications of property.
 1601 No assessment roll may be approved by the department which does
 1602 not show proper classifications.

1603 (1) Real property must be classified according to the
 1604 assessment basis of the land into the following classes:

1605 (a) Residential, subclassified into categories, one
 1606 category for homestead property and one for nonhomestead
 1607 property:

- 1608 1. Single family.
- 1609 2. Mobile homes.
- 1610 3. Multifamily.
- 1611 4. Condominiums.
- 1612 5. Cooperatives.
- 1613 6. Retirement homes.
- 1614 (b) Commercial and industrial.
- 1615 (c) Agricultural.
- 1616 (d) Nonagricultural acreage.
- 1617 (e) High-water recharge.
- 1618 (f) Historic property used for commercial or certain
 1619 nonprofit purposes.
- 1620 (g) Exempt, wholly or partially.
- 1621 (h) Centrally assessed.
- 1622 (i) Leasehold interests.
- 1623 (j) Time-share property.
- 1624 (k) Workforce rental housing and affordable rental housing

1625 property.
 1626 (1)~~(*)~~ Other.
 1627 Section 27. Paragraph (a) of subsection (3) of section
 1628 195.096, Florida Statutes, is amended to read:
 1629 195.096 Review of assessment rolls.--
 1630 (3) (a) Upon completion of review pursuant to paragraph
 1631 (2) (f), the department shall publish the results of reviews
 1632 conducted under this section. The results must include all
 1633 statistical and analytical measures computed under this section
 1634 for the real property assessment roll as a whole, the personal
 1635 property assessment roll as a whole, and independently for the
 1636 following real property classes whenever the classes constituted
 1637 5 percent or more of the total assessed value of real property
 1638 in a county on the previous tax roll:
 1639 1. Residential property that consists of one primary
 1640 living unit, including, but not limited to, single-family
 1641 residences, condominiums, cooperatives, and mobile homes.
 1642 2. Residential property that consists of two or more
 1643 primary living units.
 1644 3. Agricultural, high-water recharge, historic property
 1645 used for commercial or certain nonprofit purposes, workforce
 1646 rental housing and affordable rental housing property, and other
 1647 use-valued property.
 1648 4. Vacant lots.
 1649 5. Nonagricultural acreage and other undeveloped parcels.
 1650 6. Improved commercial and industrial property.
 1651 7. Taxable institutional or governmental, utility, locally
 1652 assessed railroad, oil, gas and mineral land, subsurface rights,

1653 and other real property.

1654
 1655 When one of the above classes constituted less than 5 percent of
 1656 the total assessed value of all real property in a county on the
 1657 previous assessment roll, the department may combine it with one
 1658 or more other classes of real property for purposes of
 1659 assessment ratio studies or use the weighted average of the
 1660 other classes for purposes of calculating the level of
 1661 assessment for all real property in a county. The department
 1662 shall also publish such results for any subclassifications of
 1663 the classes or assessment rolls it may have chosen to study.

1664 Section 28. Section 200.186, Florida Statutes, is created
 1665 to read:

1666 200.186 Maximum millage rates for the 2008-2009 fiscal
 1667 year.--

1668 (1) In the 2008-2009 fiscal year, a county, municipal
 1669 service taxing units of that county, and special districts
 1670 dependent to that county; a municipality and special districts
 1671 dependent to that municipality; and an independent special
 1672 district may levy a maximum millage that is determined as
 1673 follows:

1674 (a) The maximum millage rate shall be the rolled-back rate
 1675 calculated pursuant to s. 200.065 and adjusted for growth in per
 1676 capita Florida personal income, except that:

1677 1. Ad valorem tax revenue levied in the 2007-2008 fiscal
 1678 year, as used in the calculation of the rolled-back rate, shall
 1679 be reduced by any tax revenue resulting from a millage rate
 1680 approved by a super majority vote of the governing board of the

1681 taxing authority in excess of the maximum rate that could have
1682 been levied by a majority vote as provided in s. 200.185; and
1683 2. The taxable value within the jurisdiction of each
1684 taxing authority, as used in the calculation of the rolled-back
1685 rate, shall be increased by the amount necessary to offset any
1686 reduction in taxable value occurring as a result of the
1687 amendments to the State Constitution contained in SJR 4B or HJR
1688 3B revising the homestead tax exemption and providing an
1689 exemption from ad valorem taxation for tangible personal
1690 property. The maximum millage rate applicable to a county
1691 authorized to levy a county public hospital surtax under s.
1692 212.055 shall exclude the revenues required to be contributed to
1693 the county public general hospital for the purposes of making
1694 the maximum millage rate calculation, but shall be added back to
1695 the maximum millage rate allowed after the roll back has been
1696 applied.

1697 a. A rate of not more than 110 percent of the rolled-back
1698 rate based on the previous year's maximum millage rate, adjusted
1699 for growth in per capita Florida personal income, may be adopted
1700 if approved by a two-thirds vote of the governing body of the
1701 county, municipality, or independent district; or

1702 b. A rate in excess of 110 percent may be adopted if
1703 approved by a unanimous vote of the governing body of the
1704 county, municipality, or independent district or if the rate is
1705 approved by a referendum.

1706 (b) If approved by a two-thirds vote of the governing
1707 body, a rate may be levied in excess of the rate calculated
1708 pursuant to paragraph (a) if the excess is not more than 67

1709 percent of the difference between the rolled-back rate
 1710 calculated pursuant to s. 200.065, and the rate calculated in
 1711 paragraph (a).

1712 (c) A rate may be levied in excess of the millage rate
 1713 allowed in paragraph (b) if the rate is approved by a unanimous
 1714 vote of the governing body or by a three-fourths vote if the
 1715 governing body has nine or more members or if approved by a
 1716 referendum of the voters.

1717 (2) Any county or municipality that is in violation of
 1718 this section shall forfeit the distribution of the local
 1719 government half-cent sales tax revenues during the 12 months
 1720 following a determination of noncompliance by the Department of
 1721 Revenue, subject to the conditions provided in ss. 200.065 and
 1722 218.63.

1723 (3) The millage rate of a county or municipality,
 1724 municipal service taxing unit of that county, and any special
 1725 district dependent to that county or municipality may exceed in
 1726 any year the maximum millage rate calculated pursuant to this
 1727 section if the total county ad valorem taxes levied or total
 1728 municipal ad valorem taxes levied, as defined in s. 200.001, do
 1729 not exceed the maximum total county ad valorem taxes levied or
 1730 maximum total municipal ad valorem taxes levied, as defined in
 1731 s. 200.001, respectively. Total taxes levied may exceed the
 1732 maximum calculated pursuant to this section as a result of an
 1733 increase in taxable value above that certified in s. 200.065(1)
 1734 if such increase is less than the percentage amounts contained
 1735 in s. 200.065(6); however, if such increase in taxable value
 1736 exceeds the percentage amounts contained in s. 200.065(6),

1737 millage rates subject to this section must be reduced so that
 1738 total taxes levied do not exceed the maximum. Any unit of
 1739 government operating under a home rule charter adopted pursuant
 1740 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
 1741 1885, as preserved by s. 6(e), Art. VIII of the State
 1742 Constitution of 1968, which is granted the authority in the
 1743 State Constitution to exercise all the powers conferred now or
 1744 hereafter by general law upon municipalities and which exercises
 1745 such powers in the unincorporated area shall be recognized as a
 1746 municipality under this section.

1747 (4) If the amendments to the State Constitution contained
 1748 in SJR 4B or HJR 3B revising the homestead tax exemption and
 1749 providing an exemption from ad valorem taxation for tangible
 1750 personal property, are approved by a vote of the electors, this
 1751 section shall supersede the provisions of s. 200.185(5).

1752 Section 29. Subsection (6) and paragraph (a) of subsection
 1753 (9) of section 196.011, Florida Statutes, are amended to read:

1754 196.011 Annual application required for exemption.--

1755 (6)(a) Once an original application for tax exemption has
 1756 been granted, in each succeeding year on or before February 1,
 1757 the property appraiser shall mail a renewal application to the
 1758 applicant, and the property appraiser shall accept from each
 1759 such applicant a renewal application on a form to be prescribed
 1760 by the Department of Revenue. Such renewal application shall be
 1761 accepted as evidence of exemption by the property appraiser
 1762 unless he or she denies the application. Upon denial, the
 1763 property appraiser shall serve, on or before July 1 of each
 1764 year, a notice setting forth the grounds for denial on the

1765 applicant by first-class mail. Any applicant objecting to such
 1766 denial may file a petition as provided for in s. 194.011(3).

1767 (b) Any person who is entitled to a homestead assessment
 1768 limitation in the prior year under s. 4(c), Art. VII of the
 1769 State Constitution shall have the option to file an application
 1770 for exemption under s. 6(a), Art. VII of the State Constitution
 1771 no later than March 1 of each year. The application shall advise
 1772 the applicant of his or her option to make an irrevocable
 1773 election to no longer have his or her homestead assessed under
 1774 s. 4(c), Art. VII of the State Constitution. After the
 1775 irrevocable election, the person's homestead shall be assessed
 1776 under s. 6(a), Art. VII of the State Constitution.

1777 (9) (a) A county may, at the request of the property
 1778 appraiser and by a majority vote of its governing body, waive
 1779 the requirement that an annual application or statement be made
 1780 for exemption of property within the county after an initial
 1781 application is made and the exemption granted. The waiver under
 1782 this subsection of the annual application or statement
 1783 requirement applies to all exemptions under this chapter except
 1784 the exemption under s. 196.1995. Notwithstanding such waiver,
 1785 refiling of an application or statement shall be required when
 1786 any property granted an exemption is sold or otherwise disposed
 1787 of, when the ownership changes in any manner, when the applicant
 1788 for homestead exemption ceases to use the property as his or her
 1789 homestead, ~~or~~ when the status of the owner changes so as to
 1790 change the exempt status of the property, or when an irrevocable
 1791 election is made to no longer have the homestead assessment
 1792 limitation under s. 4(c), Art. VII of the State Constitution and

1793 the homestead receives the exemption under s. 6(a), Art. VII of
1794 the State Constitution. In its deliberations on whether to waive
1795 the annual application or statement requirement, the governing
1796 body shall consider the possibility of fraudulent exemption
1797 claims which may occur due to the waiver of the annual
1798 application requirement. It is the duty of the owner of any
1799 property granted an exemption who is not required to file an
1800 annual application or statement to notify the property appraiser
1801 promptly whenever the use of the property or the status or
1802 condition of the owner changes so as to change the exempt status
1803 of the property. If any property owner fails to so notify the
1804 property appraiser and the property appraiser determines that
1805 for any year within the prior 10 years the owner was not
1806 entitled to receive such exemption, the owner of the property is
1807 subject to the taxes exempted as a result of such failure plus
1808 15 percent interest per annum and a penalty of 50 percent of the
1809 taxes exempted. Except for homestead exemptions controlled by s.
1810 196.161, it is the duty of the property appraiser making such
1811 determination to record in the public records of the county a
1812 notice of tax lien against any property owned by that person or
1813 entity in the county, and such property must be identified in
1814 the notice of tax lien. Such property is subject to the payment
1815 of all taxes and penalties. Such lien when filed shall attach to
1816 any property, identified in the notice of tax lien, owned by the
1817 person who illegally or improperly received the exemption.
1818 Should such person no longer own property in that county, but
1819 own property in some other county or counties in the state, it
1820 shall be the duty of the property appraiser to record a notice

1821 of tax lien in such other county or counties, identifying the
 1822 property owned by such person or entity in such county or
 1823 counties, and it shall become a lien against such property in
 1824 such county or counties.

1825 Section 30. Subsection (3) is added to section 196.111,
 1826 Florida Statutes, to read:

1827 196.111 Property appraisers may notify persons entitled to
 1828 homestead exemption; publication of notice; costs.--

1829 (3) The notice mailed to any person whose property
 1830 heretofore was entitled to a homestead assessment limitation in
 1831 the prior year pursuant to s. 4(c), Art. VII of the State
 1832 Constitution shall also include the option to file an
 1833 application to make an irrevocable election to no longer have
 1834 his or her homestead assessed pursuant to s. 4(c), Art. VII of
 1835 the State Constitution and to apply for homestead exemption
 1836 pursuant to s. 6(a), Art. VII of the State Constitution,
 1837 consistent with the requirements of s. 196.011(6)(b).

1838 Section 31. Section 195.022, Florida Statutes, is amended
 1839 to read:

1840 195.022 Forms to be prescribed by Department of Revenue.--
 1841 The Department of Revenue shall prescribe all forms to be used
 1842 by property appraisers, tax collectors, clerks of the circuit
 1843 court, and value adjustment boards in administering and
 1844 collecting ad valorem taxes. The department shall prescribe a
 1845 form for each purpose. For counties with a population of 100,000
 1846 or fewer, the Department of Revenue shall furnish the forms. For
 1847 counties with a population greater than 100,000, the county
 1848 officer shall reproduce forms for distribution at the expense of

1849 | his or her office. A county officer may use a form other than
1850 | the form prescribed by the department upon obtaining written
1851 | permission from the executive director of the department;
1852 | however, no county officer shall use a form the substantive
1853 | content of which is at variance with the form prescribed by the
1854 | department for the same or a similar purpose. If the executive
1855 | director finds good cause to grant such permission he or she may
1856 | do so. The county officer may continue to use such approved form
1857 | until the law which specifies the form is amended or repealed or
1858 | until the officer receives written disapproval from the
1859 | executive director. Otherwise, all such officers and their
1860 | employees shall use the forms, and follow the instructions
1861 | applicable to the forms, which are prescribed by the department.
1862 | The department, upon request of any property appraiser or, in
1863 | any event, at least once every 3 years, shall prescribe and
1864 | furnish such aerial photographs and nonproperty ownership maps
1865 | to the property appraisers as are necessary to ensure that all
1866 | real property within the state is properly listed on the roll.
1867 | All forms and maps furnished by the department shall be paid for
1868 | by the department as provided by law. All forms and maps and
1869 | instructions relating to their use shall be substantially
1870 | uniform throughout the state. An officer may employ supplemental
1871 | forms and maps, at the expense of his or her office, which he or
1872 | she deems expedient for the purpose of administering and
1873 | collecting ad valorem taxes. The forms required in ss.
1874 | 193.461(3)(a) and 196.011(1) for renewal purposes shall require
1875 | sufficient information for the property appraiser to evaluate
1876 | the changes in use since the prior year. The form required in s.

1877 193.155(2) for election to retain benefits under s. 27, Art. XII
 1878 of the State Constitution shall be adopted by the department. If
 1879 the property appraiser determines, in the case of a taxpayer,
 1880 that he or she has insufficient current information upon which
 1881 to approve the exemption, or if the information on the renewal
 1882 form is inadequate for him or her to evaluate the taxable status
 1883 of the property, he or she may require the resubmission of an
 1884 original application.

1885 Section 32. Transitional assessment of homestead property;
 1886 effective date.--

1887 (1) Each person entitled to a homestead exemption under
 1888 Section 6 of Article VII of the State Constitution shall
 1889 continue to have his or her current homestead assessed under
 1890 Section 4(c) of Article VII of the State Constitution until the
 1891 person makes an irrevocable election to no longer have his or
 1892 her homestead assessed under Section 4(c) of Article VII of the
 1893 State Constitution. After the irrevocable election is made, the
 1894 homestead may not be assessed under Section 4(c) of Article VII
 1895 of the State Constitution.

1896 (2) The exemption provided in Section 6(a) of Article VII
 1897 of the State Constitution to each person entitled to have the
 1898 person's homestead assessed under Section 4(c) of Article VII of
 1899 the State Constitution pursuant to subsection (1) shall be
 1900 limited to the exemption the person would have been entitled to
 1901 under Section 6(a)-(d) of Article VII of the State Constitution
 1902 as it existed on the day before the effective date of this
 1903 section.

1904 Section 33. If any law that is amended by this act was

1905 also amended by a law enacted during the 2007 Regular Session or
1906 any 2007 special session of the Legislature, such laws shall be
1907 construed as if they had been enacted during the same session of
1908 the Legislature, and full effect should be given to each if that
1909 is possible.

1910 Section 34. Except as otherwise expressly provided in this
1911 act, this act and section 33 of this act shall take effect upon
1912 becoming a law, sections 13 through 32 of this act shall take
1913 effect only upon the effective date of amendments to the State
1914 Constitution contained in Senate Joint Resolution 4B or House
1915 Joint Resolution 3B revising the homestead tax exemption and
1916 providing an exemption from ad valorem taxation for tangible
1917 personal property and property used for workforce and affordable
1918 rental housing, and sections 13 through 32 of this act shall
1919 apply retroactively to the 2008 tax roll if the amendments to
1920 the State Constitution contained in Senate Joint Resolution 4B
1921 or House Joint Resolution 3B are approved in a special election
1922 held on January 29, 2008, or shall apply to the 2009 tax roll if
1923 the amendments to the State Constitution contained in Senate
1924 Joint Resolution 4B or House Joint Resolution 3B are approved in
1925 the general election held in November of 2008.