

Bill No. SB 2-B

Barcode 354050

CHAMBER ACTION

Senate

House

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Senator Gaetz moved the following amendment:

Senate Amendment

On page 12, line 22, through
page 55, line 12, delete those lines

and insert:

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

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

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

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1 this subsection if the total county ad valorem taxes levied or
2 total municipal ad valorem taxes levied, as defined in s.
3 200.001, do not exceed the maximum total county ad valorem
4 taxes levied or maximum total municipal ad valorem taxes
5 levied, as defined in s. 200.001, respectively. Voted millage
6 as defined in this chapter and taxes levied by a municipality
7 or independent special district that has levied ad valorem
8 taxes for less than 5 years are not subject to the limitation
9 on millage rates provided by this subsection. Total taxes
10 levied may exceed the maximum calculated pursuant to
11 subsection (6) as a result of an increase in taxable value
12 above that certified in subsection (1) if such increase is
13 less than the percentage amounts contained in subsection (6);
14 however, if such increase in taxable value exceeds the
15 percentage amounts contained in this subsection, millage rates
16 subject to subsection (6), s. 200.185, or s. 200.186 must be
17 reduced so that total taxes levied do not exceed the maximum.

18 (13)(12)(a) Any taxing authority in violation of this
19 section, other than subsection (5), shall be subject to
20 forfeiture of state funds otherwise available to it for the 12
21 months following a determination of noncompliance by the
22 Department of Revenue ~~appropriate state agency.~~

23 (b) Within 30 days of the deadline for certification
24 of compliance required by s. 200.068, the department shall
25 notify any taxing authority in violation of this section,
26 other than subsection (5), that it is subject to paragraph
27 (c). Except for revenues from voted levies or levies imposed
28 pursuant to s. 1011.60(6), the revenues of any taxing
29 authority in violation of this section, other than subsection
30 (5), collected in excess of the rolled-back rate shall be held
31 in escrow until the process required by paragraph (c) is

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1 completed and approved by the department. The department shall
2 direct the tax collector to so hold such funds.

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

6 1. The advertisement shall appear within 15 days of
7 notice from the department.

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

11
12 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing
13 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
14 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND
15 NOTICE.

16
17 3. The millage newly adopted at this hearing shall not
18 be forwarded to the tax collector or property appraiser and
19 may not exceed the rate previously adopted.

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

25 (d) If any county or municipality is in violation of
26 subsection (5), s. 200.185, or s. 200.186 because total county
27 or municipal ad valorem taxes exceeded the maximum total
28 county or municipal ad valorem taxes, respectively, that
29 county shall forfeit the distribution of local government
30 half-cent sales tax revenues during the 12 months following a
31 determination of noncompliance by the Department of Revenue as

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1 described in s. 218.63(3) and this subsection. If the
 2 executive director of the Department of Revenue determines
 3 that any county or municipality may be in violation of
 4 subsection (5), s. 200.185, or s. 200.186, the Department of
 5 Revenue and the county or municipality shall follow the
 6 procedures set forth in paragraph (e). During the pendency of
 7 any procedure under paragraph (e) or any administrative or
 8 judicial action to challenge any action taken under this
 9 subsection, the tax collector shall hold in escrow any
 10 revenues collected in excess of the amount allowed by
 11 subsection (5), s. 200.185, or s. 200.186, as determined by
 12 the executive director. Such revenues shall be held in escrow
 13 until the process required by paragraph (e) is completed and
 14 approved by the department. The department shall direct the
 15 tax collector to so hold such funds. If the county or
 16 municipality remedies the noncompliance, any moneys collected
 17 in excess of the new levy or in excess of the amount allowed
 18 by subsection (5), s. 200.185, or s. 200.186 shall be held in
 19 reserve until the subsequent fiscal year, and shall then be
 20 used to reduce ad valorem taxes otherwise necessary. If the
 21 county or municipality does not remedy the noncompliance, the
 22 provisions of s. 218.63 shall apply.

23 (e) The following procedures shall be followed when
 24 the executive director notifies a county or municipality,
 25 special district dependent thereto, or municipal service
 26 taxing unit of the county that he or she has determined that
 27 it may be in violation of subsection (5), s. 200.185, or s.
 28 200.186:

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

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

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

6 a. The advertisement shall appear within 15 days after
7 notice from the executive director.

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

11
12 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing
13 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE
14 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND
15 NOTICE.

16
17 c. The millage newly adopted at this hearing shall not
18 be forwarded to the tax collector or property appraiser and
19 may not exceed the rate previously adopted or the amount
20 allowed by subsection (5), s. 200.185, or s. 200.186.

21 d. The determination of the executive director is not
22 subject to chapter 120.

23 Section 1. Section 200.068, Florida Statutes, is
24 amended to read:

25 200.068 Certification of compliance with this
26 chapter.--Not later than 30 days following adoption of an
27 ordinance or resolution establishing a property tax levy, each
28 taxing authority shall certify compliance with the provisions
29 of this chapter to the Department of Revenue. In addition to
30 a statement of compliance, such certification shall include a
31 copy of the ordinance or resolution so adopted; a copy of the

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1 certification of value showing rolled-back millage and
 2 proposed millage rates, as provided to the property appraiser
 3 pursuant to s. 200.065(1) and (2)(b); maximum millage rates
 4 calculated pursuant to s. 200.065(5), s. 200.185, or s.
 5 200.186, together with values and calculations upon which the
 6 maximum millage rates are based; and a certified copy of the
 7 advertisement, as published pursuant to s. 200.065(3). In
 8 certifying compliance, the governing body of the county shall
 9 also include a certified copy of the notice required under s.
 10 194.037. However, if the value adjustment board completes its
 11 hearings after the deadline for certification under this
 12 section, the county shall submit such copy to the department
 13 not later than 30 days following completion of such hearings.

14 Section 2. Subsection (3) is added to section 218.63,
 15 Florida Statutes, to read:

16 218.63 Participation requirements.--

17 (3) A county or municipality may not participate in
 18 the distribution of local government half-cent sales tax
 19 revenues during the 12 months following a determination of
 20 noncompliance by the Department of Revenue as provided in s.
 21 200.065(13)(e).

22 Section 3. Subsection (5) of section 193.1142, Florida
 23 Statutes, is amended to read:

24 193.1142 Approval of assessment rolls.--

25 (5) Whenever an assessment roll submitted to the
 26 department is returned to the property appraiser for
 27 additional evaluation, a review notice shall be issued for the
 28 express purpose of the adjustment provided in s. 200.065(11)
 29 ~~s. 200.065(10).~~

30 Section 4. Paragraph (f) of subsection (1) of section
 31 194.037, Florida Statutes, is amended to read:

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1 194.037 Disclosure of tax impact.--

2 (1) After hearing all petitions, complaints, appeals,
3 and disputes, the clerk shall make public notice of the
4 findings and results of the board in at least a quarter-page
5 size advertisement of a standard size or tabloid size
6 newspaper, and the headline shall be in a type no smaller than
7 18 point. The advertisement shall not be placed in that
8 portion of the newspaper where legal notices and classified
9 advertisements appear. The advertisement shall be published in
10 a newspaper of general paid circulation in the county. The
11 newspaper selected shall be one of general interest and
12 readership in the community, and not one of limited subject
13 matter, pursuant to chapter 50. The headline shall read: TAX
14 IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list
15 the members of the value adjustment board and the taxing
16 authorities to which they are elected. The form shall show, in
17 columnar form, for each of the property classes listed under
18 subsection (2), the following information, with appropriate
19 column totals:

20 (f) In the sixth column, the net shift in taxes to
21 parcels not granted relief by the board. The shift shall be
22 computed as the amount shown in column 5 multiplied by the
23 applicable millage rates adopted by the taxing authorities in
24 hearings held pursuant to s. 200.065(2)(d) or adopted by vote
25 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the
26 State Constitution, but without adjustment as authorized
27 pursuant to s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing
28 authority the hearing has not been completed at the time the
29 notice required herein is prepared, the millage rate used
30 shall be that adopted in the hearing held pursuant to s.
31 200.065(2)(c).

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1 Section 5. Paragraph (i) of subsection (2) of section
2 1011.71, Florida Statutes, is amended to read:

3 1011.71 District school tax.--

4 (2) In addition to the maximum millage levy as
5 provided in subsection (1), each school board may levy not
6 more than 2 mills against the taxable value for school
7 purposes for district schools, including charter schools at
8 the discretion of the school board, to fund:

9 (i) Payment of the cost of school buses when a school
10 district contracts with a private entity to provide student
11 transportation services if the district meets the requirements
12 of this paragraph.

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

17 2. Each such school bus must be used for the daily
18 transportation of public school students in the manner
19 required by the school district.

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

22 4. The proposed expenditure of the funds for this
23 purpose must have been included in the district school board's
24 notice of proposed tax for school capital outlay as provided
25 in s. 200.065(10) ~~s. 200.065(9)~~.

26
27 Violations of these expenditure provisions shall result in an
28 equal dollar reduction in the Florida Education Finance
29 Program (FEFP) funds for the violating district in the fiscal
30 year following the audit citation.

31 Section 6. Section 200.185, Florida Statutes, is

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1 created to read:

2 200.185 Maximum millage rates for the 2007-2008 and
3 2008-2009 fiscal years.--

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

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

8 (b) "Municipality of special financial concern" means
9 a municipality within a county of special financial concern or
10 a municipality that has been at any time since 2001 in a state
11 of financial emergency pursuant to s. 218.503.

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

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

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

31 3. For any county for which the compound annual growth

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1 in total county ad valorem taxes levied, as defined in s.
 2 200.001, per capita from fiscal year 2001-2002 to fiscal year
 3 2006-2007 was greater than 7 percent but no more than 9
 4 percent, 95 percent of the rolled-back rate, as calculated
 5 under s. 200.065;

6 4. For any county for which the compound annual growth
 7 in total county ad valorem taxes levied, as defined in s.
 8 200.001, per capita from fiscal year 2001-2002 to fiscal year
 9 2006-2007 was greater than 9 percent but no more than 11
 10 percent, 93 percent of the rolled-back rate, as calculated
 11 under s. 200.065;

12 5. For any county for which the compound annual growth
 13 in total county ad valorem taxes levied, as defined in s.
 14 200.001, per capita from fiscal year 2001-2002 to fiscal year
 15 2006-2007 was greater than 11 percent, 91 percent of the
 16 rolled-back rate, as calculated under s. 200.065;

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

19 1. The rolled-back rate, as calculated under s.
 20 200.065, if approved by a three-fourths vote of the governing
 21 body of the county or special district dependent thereto; or

22 2. The nonvoted millage rate that was levied in the
 23 2006-2007 fiscal year, if approved by a unanimous vote of the
 24 governing body of the county or special district dependent
 25 thereto.

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

29 (3)(a) The maximum millage rate that a municipality or
 30 a special district dependent to a municipality may levy by a
 31 majority vote of the governing body for the 2007-2008 fiscal

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1 year shall be determined as follows:

2 1. For any municipality for which the compound annual
3 growth in total municipal ad valorem taxes levied, as defined
4 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
5 year 2006-2007 was no more than 6 percent, or, for a
6 municipality that first levied ad valorem taxes in the
7 2002-2003 fiscal year, 100 percent of the rolled-back rate, as
8 calculated under s. 200.065;

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

17 3. For any municipality for which the compound annual
18 growth in total municipal ad valorem taxes levied, as defined
19 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
20 year 2006-2007 was greater than 7.5 percent but no more than
21 10.5 percent, 95 percent of the rolled-back rate, as
22 calculated under s. 200.065;

23 4. For any municipality for which the compound annual
24 growth in total municipal ad valorem taxes levied, as defined
25 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal
26 year 2006-2007 was greater than 10.5 percent but no more than
27 12.4 percent, 93 percent of the rolled-back rate, as
28 calculated under s. 200.065;

29 5. For any municipality for which the compound annual
30 growth in total municipal ad valorem taxes levied, as defined
31 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal

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1 year 2006-2007 was greater than 12.4 percent, 91 percent of
2 the rolled-back rate, as calculated under s. 200.065;

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

5 1. The rolled-back rate, as calculated under s.
6 200.065, if approved by a three-fourths vote of the governing
7 body of the municipality or special district dependent
8 thereto; or

9 2. The nonvoted millage rate that was levied in the
10 2006-2007 fiscal year, if approved by a unanimous vote of the
11 governing body of the municipality or special district
12 dependent thereto.

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

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

20 (a) The maximum millage rate specified in this
21 subsection may be increased to the rolled-back rate if
22 approved by a three-fourths vote of the governing body of the
23 independent special district.

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

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

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

6 (a) The maximum millage rate that may be levied shall
 7 be the rolled-back rate calculated pursuant to s. 200.065 and
 8 adjusted for growth in per capita Florida personal income,
 9 except that ad valorem tax revenue levied in the 2007-2008
 10 fiscal year shall be reduced by any tax revenue resulting from
 11 a millage rate approved by a super majority vote of the
 12 governing board of the taxing authority in excess of the
 13 maximum rate that could have been levied by a majority vote as
 14 provided in this section.

15 (b) A rate of not more than 110 percent of the rate in
 16 paragraph (a) may be levied if approved by a three-fourths
 17 vote of the governing body.

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

22 (6) Any county or municipality that is in violation of
 23 this section shall forfeit the distribution of the local
 24 government half-cent sales tax revenues during the 12 months
 25 following a determination of noncompliance by the Department
 26 of Revenue, subject to the conditions provided in ss. 200.065
 27 and 218.63.

28 (7) On or before July 13, 2007, the executive director
 29 of the Department of Revenue, after consultation with the
 30 Revenue Estimating Conference, shall determine and publish on
 31 the Department of Revenue's website and in the next available

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1 issue of the Florida Administrative Weekly the compound annual
 2 growth rate in per capita property tax levies for each county
 3 and municipality, exclusive of voted levies, calculated from
 4 fiscal year 2001-2002 through fiscal year 2006-2007, based on
 5 the April 1 official population estimates of 2001 and 2006,
 6 respectively, for each jurisdiction pursuant to s. 186.901,
 7 exclusive of inmate and patient populations. The determination
 8 and publication made pursuant to this subsection is not
 9 subject to the provisions of chapter 120.

10 (8) The millage rate of a county or municipality,
 11 municipal service taxing unit of that county, and any special
 12 district dependent to that county or municipality may exceed
 13 in any year the maximum millage rate calculated pursuant to
 14 this section if the total county ad valorem taxes levied or
 15 total municipal ad valorem taxes levied, as defined in s.
 16 200.001, do not exceed the maximum total county ad valorem
 17 taxes levied or maximum total municipal ad valorem taxes
 18 levied, as defined in s. 200.001, respectively. Voted millage,
 19 as defined in s. 200.001, and taxes levied by a municipality
 20 or independent special district that has levied ad valorem
 21 taxes for less than 5 years are not subject to the limitation
 22 on millage rates provided by this section. Total taxes levied
 23 may exceed the maximum calculated pursuant to this section as
 24 a result of an increase in taxable value above that certified
 25 in s. 200.065(1) if such increase is less than the percentage
 26 amounts contained in s. 200.065(6); however, if such increase
 27 in taxable value exceeds the percentage amounts contained in
 28 s. 200.065(6), millage rates subject to this section must be
 29 reduced so that total taxes levied do not exceed the maximum.

30 Section 7. The executive director of the Department of
 31 Revenue is authorized, and all conditions are deemed met, to

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1 adopt emergency rules under ss. 120.536(1) and 120.54(4),
 2 Florida Statutes, for the purpose of implementing this act.
 3 Notwithstanding any other provision of law, such emergency
 4 rules shall remain in effect for 18 months after the date of
 5 adoption and may be renewed during the pendency of procedures
 6 to adopt rules addressing the subject of the emergency rules.

7 Section 8. To the extent that the deadlines and
 8 timeframes in current law are inconsistent with implementing
 9 the requirements of this act, the executive director of the
 10 Department of Revenue may extend the time periods specified by
 11 statute or rule for the local government millage and budget
 12 adoption process for the 2007 calendar year. The executive
 13 director of the Department of Revenue may grant such
 14 extensions at his or her own initiation or at the written
 15 request of a local government. Such extensions may not exceed
 16 21 calendar days.

17 Section 9. For state fiscal years 2007-2008 and
 18 2008-2009, the millage rate levied in 2006 may, at the option
 19 of a county or municipality, be used for purposes of
 20 determining fiscal hardship under s. 218.075, Florida
 21 Statutes, and eligibility under s. 339.2816, Florida Statutes.

22 Section 10. Effective August 1, 2007, section 3 of
 23 chapter 2006-311, Laws of Florida, is repealed.

24 Section 11. Section 193.155, Florida Statutes, is
 25 amended to read:

26 193.155 Homestead assessments.--

27 (1) Homestead property shall be assessed under the
 28 provisions of s. 4(c), Art. VII of the State Constitution,
 29 pursuant to s. 27, Art. XII of the State Constitution, at just
 30 value as of January 1, 1994. Property receiving the homestead
 31 exemption after January 1, 1994, shall be assessed at just

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1 ~~value as of January 1 of the year in which the property~~
2 ~~receives the exemption.~~

3 ~~(1) Beginning in 1995, or the year following the year~~
4 ~~the property receives homestead exemption, whichever is later,~~
5 ~~the property~~ shall be reassessed annually on January 1. Any
6 change resulting from such reassessment shall not exceed the
7 lower of the following:

8 (a) Three percent of the assessed value of the
9 property for the prior year; or

10 (b) The percentage change in the Consumer Price Index
11 for All Urban Consumers, U.S. City Average, all items
12 1967=100, or successor reports for the preceding calendar year
13 as initially reported by the United States Department of
14 Labor, Bureau of Labor Statistics.

15 (2) Homestead property shall continue to be assessed
16 under the provisions of s. 4(c), Art. VII of the State
17 Constitution, pursuant to s. 27, Art. XII of the State
18 Constitution, so long as, on January 1 of any year, the sum of
19 the exemption that the property would have been entitled to
20 under s. 6(a) through (d), Art. VII of the State Constitution,
21 as it existed on December 31, 2007, and the difference between
22 the homestead's just value and its assessed value determined
23 pursuant to s. 4(c), Art. VII of the State Constitution, as it
24 existed on December 31, 2007, is greater than the exemption
25 provided in s. 6(a), Art. VII of the State Constitution. After
26 the exemption provided in s. 6(a), Art. VII of the State
27 Constitution exceeds the sum referred to above in any year,
28 the homestead may not be assessed under the provisions of s.
29 4(c), Art. VII of the State Constitution.

30 ~~(2) If the assessed value of the property as~~
31 ~~calculated under subsection (1) exceeds the just value, the~~

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1 ~~assessed value of the property shall be lowered to the just~~
2 ~~value of the property.~~

3 (3) ~~Except as provided in this subsection,~~ Property
4 assessed under this section shall be assessed at just value as
5 of January 1 of the year following a change of ownership and
6 is not eligible for assessment under this section. ~~Thereafter,~~
7 ~~the annual changes in the assessed value of the property are~~
8 ~~subject to the limitations in subsections (1) and (2).~~ For the
9 purpose of this section, a change in ownership means any sale,
10 foreclosure, or transfer of legal title or beneficial title in
11 equity to any person, except as provided in this subsection.
12 There is no change of ownership if:

13 (a) Subsequent to the change or transfer, the same
14 person is entitled to the homestead exemption as was
15 previously entitled and:

- 16 1. The transfer of title is to correct an error;
 - 17 2. The transfer is between legal and equitable title;
- 18 or

19 3. The change or transfer is by means of an instrument
20 in which the owner is listed as both grantor and grantee of
21 the real property and one or more other individuals are
22 additionally named as grantee. However, if any individual who
23 is additionally named as a grantee applies for a homestead
24 exemption on the property, the application shall be considered
25 a change of ownership;

26 (b) The transfer is between husband and wife,
27 including a transfer to a surviving spouse or a transfer due
28 to a dissolution of marriage;

29 (c) The transfer occurs by operation of law under s.
30 732.4015; or

31 (d) Upon the death of the owner, the transfer is

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1 between the owner and another who is a permanent resident and
2 is legally or naturally dependent upon the owner.

3 (4)(a) Except as provided in paragraph (b), changes,
4 additions, or improvements to homestead property shall be
5 assessed at just value as of the first January 1 after the
6 changes, additions, or improvements are substantially
7 completed. If a change, addition, or improvement to homestead
8 property assessed under this section results in failure to
9 meet the condition required under subsection (2), the property
10 shall no longer qualify for assessment under this section.

11 (b) Changes, additions, or improvements that replace
12 all or a portion of homestead property damaged or destroyed by
13 misfortune or calamity shall not increase the homestead
14 property's assessed value when the square footage of the
15 homestead property as changed or improved does not exceed 110
16 percent of the square footage of the homestead property before
17 the damage or destruction. Additionally, the homestead
18 property's assessed value shall not increase if the total
19 square footage of the homestead property as changed or
20 improved does not exceed 1,500 square feet. Changes,
21 additions, or improvements that do not cause the total to
22 exceed 110 percent of the total square footage of the
23 homestead property before the damage or destruction or that do
24 not cause the total to exceed 1,500 total square feet shall be
25 reassessed as provided under subsection (1). The homestead
26 property's assessed value shall be increased by the just value
27 of that portion of the changed or improved homestead property
28 which is in excess of 110 percent of the square footage of the
29 homestead property before the damage or destruction or of that
30 portion exceeding 1,500 square feet. Homestead property
31 damaged or destroyed by misfortune or calamity which, after

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1 being changed or improved, has a square footage of less than
 2 100 percent of the homestead property's total square footage
 3 before the damage or destruction shall be assessed pursuant to
 4 subsection (5). This paragraph applies to changes, additions,
 5 or improvements commenced within 3 years after the January 1
 6 following the damage or destruction of the homestead.

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

13 1. Was permanently residing on such property when the
 14 damage or destruction occurred;

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

17 3. Applies for and receives homestead exemption on
 18 such property the following year.

19 (d) Changes, additions, or improvements include
 20 improvements made to common areas or other improvements made
 21 to property other than to the homestead property by the owner
 22 or by an owner association, which improvements directly
 23 benefit the homestead property. Such changes, additions, or
 24 improvements shall be assessed at just value, and the just
 25 value shall be apportioned among the parcels benefiting from
 26 the improvement.

27 (5) When property is destroyed or removed and not
 28 replaced, the assessed value of the parcel shall be reduced by
 29 the assessed value attributable to the destroyed or removed
 30 property. If the destruction or removal of homestead property
 31 assessed under this section results in failure to meet the

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1 condition required under subsection (2), the property shall no
2 longer qualify for assessment under this section.

3 (6) Only property that receives a homestead exemption
4 is subject to this section. No portion of property that is
5 assessed solely on the basis of character or use pursuant to
6 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,
7 is subject to this section. When property is assessed under s.
8 193.461, s. 193.501, or s. 193.505 and contains a residence
9 under the same ownership, the portion of the property
10 consisting of the residence and curtilage must be assessed
11 separately, pursuant to s. 193.011, for the assessment to be
12 subject to the limitation in this section.

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

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

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

24 (b) If changes, additions, or improvements are not
25 assessed at just value as of the first January 1 after they
26 were substantially completed, the property appraiser shall
27 determine the just value for such changes, additions, or
28 improvements for the year they were substantially completed.
29 Assessments for subsequent years shall be corrected, applying
30 this section if applicable.

31 (c) If back taxes are due pursuant to s. 193.092, the

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1 corrections made pursuant to this subsection shall be used to
2 calculate such back taxes.

3 (9) If the property appraiser determines that for any
4 year or years within the prior 10 years a person who was not
5 entitled to the homestead property assessment limitation
6 granted under this section was granted the homestead property
7 assessment limitation, the property appraiser making such
8 determination shall record in the public records of the county
9 a notice of tax lien against any property owned by that person
10 in the county, and such property must be identified in the
11 notice of tax lien. Such property that is situated in this
12 state is subject to the unpaid taxes, plus a penalty of 50
13 percent of the unpaid taxes for each year and 15 percent
14 interest per annum. However, when a person entitled to
15 exemption pursuant to s. 196.031 inadvertently receives the
16 limitation pursuant to this section following a change of
17 ownership, the assessment of such property must be corrected
18 as provided in paragraph (8)(a), and the person need not pay
19 the unpaid taxes, penalties, or interest.

20 Section 12. Section 193.1551, Florida Statutes, is
21 amended to read:

22 193.1551 Assessment of certain homestead property
23 damaged in 2004 named storms.--Notwithstanding the provisions
24 of s. 193.155(4), the assessment at just value for changes,
25 additions, or improvements to homestead property assessed
26 under the provisions of s. 4(c), Art. VII of the State
27 Constitution, pursuant to s. 27, Art. XII of the State
28 Constitution, which was rendered uninhabitable in one or more
29 of the named storms of 2004 shall be limited to the square
30 footage exceeding 110 percent of the homestead property's
31 total square footage. Additionally, homes having square

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1 footage of 1,350 square feet or less which were rendered
 2 uninhabitable may rebuild up to 1,500 total square feet and
 3 the increase in square footage shall not be considered as a
 4 change, an addition, or an improvement that is subject to
 5 assessment at just value. The provisions of this section are
 6 limited to homestead properties in which repairs are completed
 7 by January 1, 2008, and apply retroactively to January 1,
 8 2005.

9 Section 13. Subsections (1), (2), (3), and (4) of
 10 section 196.031, Florida Statutes, are amended to read:

11 196.031 Exemption of homesteads.--

12 (1) Every person who, on January 1, has the legal
 13 title or beneficial title in equity to real property in this
 14 state and who resides thereon and in good faith makes the same
 15 his or her permanent residence, or the permanent residence of
 16 another or others legally or naturally dependent upon such
 17 person, is entitled to an exemption from all taxation, except
 18 for assessments for special benefits, of 75 percent of the
 19 just value up to \$200,000 and 15 percent of the just value
 20 from \$200,001 up to \$500,000 ~~up to the assessed valuation of~~
 21 ~~\$5,000~~ on the residence and contiguous real property, as
 22 defined in s. 6, Art. VII of the State Constitution. The
 23 \$500,000 threshold shall be adjusted each year by the
 24 percentage change in per capita Florida personal income, as
 25 defined in s. 200.001. The exemption may not be less than
 26 \$50,000; however, for low-income seniors who meet the
 27 eligibility criteria under s. 196.075, the exemption may not
 28 be less than \$100,000. Such title may be held by the
 29 entires, jointly, or in common with others, and the
 30 exemption may be apportioned among such of the owners as shall
 31 reside thereon, as their respective interests shall appear. If

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1 only one of the owners of an estate held by the entireties or
 2 held jointly with the right of survivorship resides on the
 3 property, that owner is allowed an exemption as specified in
 4 this subsection ~~of up to the assessed valuation of \$5,000~~ on
 5 the residence and contiguous real property. However, no such
 6 exemption of more than the amount specified in this subsection
 7 ~~\$5,000~~ is allowed to any one person or on any one dwelling
 8 house, except that an exemption up to the amount specified in
 9 this subsection ~~assessed valuation of \$5,000~~ may be allowed on
 10 each apartment or mobile home occupied by a tenant-stockholder
 11 or member of a cooperative corporation and on each condominium
 12 parcel occupied by its owner. Except for owners of an estate
 13 held by the entireties or held jointly with the right of
 14 survivorship, the amount of the exemption may not exceed the
 15 proportionate assessed valuation of all owners who reside on
 16 the property. Before such exemption may be granted, the deed
 17 or instrument shall be recorded in the official records of the
 18 county in which the property is located. The property
 19 appraiser may request the applicant to provide additional
 20 ownership documents to establish title.

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

28 (3)(2) As used in subsection (1), the term
 29 "cooperative corporation" means a corporation, whether for
 30 profit or not for profit, organized for the purpose of owning,
 31 maintaining, and operating an apartment building or apartment

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1 buildings or a mobile home park to be occupied by its
 2 stockholders or members; and the term "tenant-stockholder or
 3 member" means an individual who is entitled, solely by reason
 4 of his or her ownership of stock or membership in a
 5 cooperative corporation, as evidenced in the official records
 6 of the office of the clerk of the circuit court of the county
 7 in which the apartment building is located, to occupy for
 8 dwelling purposes an apartment in a building owned by such
 9 corporation or to occupy for dwelling purposes a mobile home
 10 which is on or a part of a cooperative unit. A corporation
 11 leasing land for a term of 98 years or more for the purpose of
 12 maintaining and operating a cooperative thereon shall be
 13 deemed the owner for purposes of this exemption.

14 ~~(4)(3)(a) For every person who is entitled to the~~
 15 ~~exemption provided in subsection (1), who is a permanent~~
 16 ~~resident of this state, and who is 65 years of age or older,~~
 17 ~~the exemption is increased to \$10,000 of assessed valuation~~
 18 ~~for taxes levied by governing bodies of counties,~~
 19 ~~municipalities, and special districts.~~

20 ~~(b) For every person who is entitled to the exemption~~
 21 ~~provided in subsection (1), who has been a permanent resident~~
 22 ~~of this state for the 5 consecutive years prior to claiming~~
 23 ~~the exemption under this subsection, and who qualifies for the~~
 24 ~~exemption granted pursuant to s. 196.202 as a totally and~~
 25 ~~permanently disabled person, the exemption is increased to~~
 26 ~~\$9,500 of assessed valuation for taxes levied by governing~~
 27 ~~bodies of counties, municipalities, and special districts.~~

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

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

6 ~~(e) For every person who is entitled to the exemption~~
 7 ~~provided in subsection (1) and who is a resident of this~~
 8 ~~state, the exemption is increased to a total of \$25,000 of~~
 9 ~~assessed valuation for levies of taxing authorities other than~~
 10 ~~school districts. The exemption provided in subsection (1)~~
 11 ~~does However, the increase provided in this paragraph shall~~
 12 ~~not apply with respect to the assessment roll of a county~~
 13 ~~unless and until the roll of that county has been approved by~~
 14 ~~the executive director pursuant to s. 193.1142.~~

15 ~~(4) The property appraisers of the various counties~~
 16 ~~shall each year compile a list of taxable property and its~~
 17 ~~value removed from the assessment rolls of each school~~
 18 ~~district as a result of the excess of exempt value above that~~
 19 ~~amount allowed for nonschool levies as provided in subsections~~
 20 ~~(1) and (3), as well as a statement of the loss of tax revenue~~
 21 ~~to each school district from levies other than the minimum~~
 22 ~~financial effort required pursuant to s. 1011.60(6), and shall~~
 23 ~~deliver a copy thereof to the Department of Revenue upon~~
 24 ~~certification of the assessment roll to the tax collector.~~

25 Section 14. Section 196.002, Florida Statutes, is
 26 amended to read:

27 196.002 Legislative intent.--For the purposes of
 28 assessment roll recordkeeping and reporting,⁺

29 ~~(1) The increase in the homestead exemption provided~~
 30 ~~in s. 196.031(3)(d) shall be reported separately for those~~
 31 ~~persons entitled to exemption under paragraph (a) or paragraph~~

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1 ~~(b) of s. 196.031(3) and for those persons entitled to~~
 2 ~~exemption under s. 196.031(1) but not under said paragraphs~~
 3 ~~and~~

4 (2) the exemptions authorized by each provision of
 5 this chapter shall be reported separately for each category of
 6 exemption in each such provision, both as to total value
 7 exempted and as to the number of exemptions granted.

8 Section 15. Paragraph (b) of subsection (2) of section
 9 197.252, Florida Statutes, is amended to read:

10 197.252 Homestead tax deferral.--

11 (2)

12 (b) If the applicant is 65 years of age or older
 13 ~~entitled to claim the increased exemption by reason of age and~~
 14 ~~residency as provided in s. 196.031(3)(a)~~, approval of the
 15 application shall defer that portion of the ad valorem taxes
 16 plus non-ad valorem assessments which exceeds 3 percent of the
 17 applicant's household income for the prior calendar year. If
 18 any applicant's household income for the prior calendar year
 19 is less than \$10,000, or is less than the amount of the
 20 household income designated for the additional homestead
 21 exemption pursuant to s. 196.075, and the applicant is 65
 22 years of age or older, approval of the application shall defer
 23 the ad valorem taxes plus non-ad valorem assessments in their
 24 entirety.

25 Section 16. Section 196.183, Florida Statutes, is
 26 created to read:

27 196.183 Exemption for tangible personal property.--

28 (1) Each tangible personal property tax return is
 29 eligible for an exemption from ad valorem taxation of up to
 30 \$25,000 of assessed value. A single return must be filed for
 31 each site in the county where the owner of tangible personal

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1 property transacts business. Owners of freestanding property
 2 placed at multiple sites, other than sites where the owner
 3 transacts business, must file a single return, including all
 4 such property located in the county. Freestanding property
 5 placed at multiple sites includes vending and amusement
 6 machines, LP/propane tanks, utility and cable company
 7 property, billboards, leased equipment, and similar property
 8 that is not customarily located in the offices, stores, or
 9 plants of the owner, but is placed throughout the county.
 10 Railroads, private carriers, and other companies assessed
 11 pursuant to s. 193.085 shall be allowed one \$25,000 exemption
 12 for each county to which the value of their property is
 13 allocated.

14 (2) The requirement that an annual tangible personal
 15 property tax return pursuant to s. 193.052 be filed for
 16 taxpayers owning taxable property the value of which, as
 17 listed on the return, does not exceed the exemption provided
 18 in this section is waived. In order to qualify for this
 19 waiver, a taxpayer must file an initial return on which the
 20 exemption is taken. If, in subsequent years, the taxpayer owns
 21 taxable property the value of which, as listed on the return,
 22 exceeds the exemption, the taxpayer is obligated to file a
 23 return. The taxpayer may again qualify for the waiver only
 24 after filing a return on which the value as listed on the
 25 return does not exceed the exemption. A return filed or
 26 required to be filed shall be considered an application filed
 27 or required to be filed for the exemption under this section.

28 (3) The exemption provided in this section does not
 29 apply in any year a taxpayer fails to file a return that is
 30 not waived pursuant to subsection (2). Any taxpayer who
 31 received a waiver pursuant to subsection (2) and who owns

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1 taxable property the value of which, as listed on the return,
 2 exceeds the exemption in a subsequent year and who fails to
 3 file a return with the property appraiser is subject to the
 4 penalty contained in s. 193.072(1)(a) calculated without the
 5 benefit of the exemption pursuant to this section. Any
 6 taxpayer claiming more exemptions than allowed pursuant to
 7 subsection (1) is subject to the taxes exempted as a result of
 8 wrongfully claiming the additional exemptions plus 15 percent
 9 interest per annum and a penalty of 50 percent of the taxes
 10 exempted.

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

14 Section 17. Section 193.017, Florida Statutes, is
 15 amended to read:

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

18 193.017 Assessment of structural improvements on land
 19 owned by a community land trust and used to provide affordable
 20 housing.--

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

27 (2) A community land trust may convey structural
 28 improvements located on specific parcels of such land which
 29 are identified by a legal description contained in and subject
 30 to a ground lease having a term of at least 99 years to
 31 natural persons or families who meet the extremely-low,

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1 very-low, low, and moderate income limits, as specified in s.
 2 420.0004, or the income limits for workforce housing, as
 3 defined in s. 420.5095(3). A community land trust shall retain
 4 a preemptive option to purchase any structural improvements on
 5 the land at a price determined by a formula specified in the
 6 ground lease which is designed to ensure that the structural
 7 improvements remain affordable.

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

13 (a) The amount a willing purchaser would pay a willing
 14 seller shall be limited to the amount determined by the
 15 formula in the ground lease.

16 (b) If the ground lease and all amendments and
 17 supplements thereto, or a memorandum documenting how such
 18 lease and amendments or supplements restrict the price at
 19 which the improvements may be sold, is recorded in the
 20 official public records of the county in which the leased land
 21 is located, the recorded lease and any amendments and
 22 supplements, or the recorded memorandum, shall be deemed a
 23 land use regulation during the term of the lease as amended or
 24 supplemented.

25 Section 18. Section 193.803, Florida Statutes, is
 26 created to read:

27 193.803 Assessment of eligible rental property used
 28 for workforce and affordable housing; classification.--

29 (1) Upon the property owner's application on a form
 30 prescribed by the Department of Revenue, the property
 31 appraiser shall annually classify for assessment purposes all

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1 eligible property used for workforce rental housing or
2 affordable rental housing. Eligibility shall be as provided in
3 this section.

4 (2) A property owner whose eligible property is denied
5 classification as workforce rental housing or affordable
6 rental housing by the property appraiser may appeal to the
7 value adjustment board. The property appraiser shall notify
8 the property owner in writing of the denial of the workforce
9 rental housing or affordable rental housing classification on
10 or before July 1 of the year for which the application was
11 filed. The written notification must advise the property owner
12 of his or her right to appeal the denial of classification to
13 the value adjustment board and must contain the deadline for
14 filing an appeal. The property appraiser shall have available
15 at his or her office a list, by property owner, of all
16 applications for classification received, and the list must
17 identify whether or not the classification requested was
18 granted.

19 (3)(a) Eligible property may not be classified as
20 workforce rental housing or affordable rental housing unless
21 an application is filed on or before March 1 of each year.
22 Before approving a classification, the property appraiser may
23 require the property owner to furnish such information as may
24 reasonably be required to establish that the property was
25 actually used as required by this section. Failure by a
26 property owner to apply for classification of eligible
27 property as workforce rental housing or affordable rental
28 housing by March 1 constitutes a 1-year waiver of the
29 privilege granted under this section for workforce rental
30 housing assessment or affordable rental housing assessment.
31 However, a property owner who is qualified to receive a

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1 workforce rental housing classification or an affordable
2 rental housing classification but who fails to file an
3 application by March 1, may file an application for the
4 classification, and may file, under s. 194.011(3), a petition
5 with the value adjustment board requesting that the
6 classification be granted. The petition may be filed at any
7 time during the taxable year on or before the 25th day
8 following the mailing of the assessment notice by the property
9 appraiser as required under s. 194.011(1). Notwithstanding the
10 provisions of s. 194.013, the applicant must pay a
11 nonrefundable fee of \$15 upon filing the petition. Upon review
12 of the petition, if the person is qualified to receive the
13 classification and demonstrates particular extenuating
14 circumstances judged by the property appraiser or the value
15 adjustment board to warrant granting the classification, the
16 property appraiser or the value adjustment board may grant the
17 classification. An owner of property classified as workforce
18 rental housing or affordable rental housing in the previous
19 tax year whose ownership or use has not changed may reapply on
20 a short form prescribed by the department. A county may, at
21 the request of the property appraiser and by a majority vote
22 of its governing body, waive the requirement that an annual
23 application or statement be made for the renewal of the
24 classification of property within the county as workforce
25 rental housing or affordable rental housing after an initial
26 classification is granted by the property appraiser. Such
27 waiver may be revoked by a majority vote of the governing body
28 of the county. Notwithstanding such waiver, an application
29 must be refiled when any property granted the classification
30 is sold or otherwise disposed of, when the ownership changes
31 in any manner, when the applicant ceases to use the property

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1 as workforce rental housing or affordable rental housing, or
2 when the status of the owner changes so as to change the
3 classified status of the property.

4 (b) For purposes of granting a workforce rental
5 housing or affordable rental housing classification for
6 January 1, 2008, only, the term "extenuating circumstances" as
7 used in paragraph (a) includes the failure of the property
8 owner to return the application for classification by March 1,
9 2008.

10 (4) The following types of property are eligible to be
11 classified by a property appraiser as workforce rental housing
12 or affordable rental housing property, and shall be assessed
13 based upon their character and use and as further described in
14 this section:

15 (a) Property that is funded and rent restricted by the
16 United States Department of Housing and Urban Development
17 under s. 8 of the United States Housing Act of 1937 and that
18 provides affordable housing for eligible persons as defined by
19 s. 159.603 or the elderly, extremely-low-income persons, or
20 very-low-income persons as specified in s. 420.0004.

21 (b) Rental property for multifamily housing,
22 commercial fishing workers and farmworkers, families, persons
23 who are homeless, or the elderly which is funded and rent
24 restricted by the Florida Housing Finance Corporation under s.
25 420.5087, s. 420.5089, s. 420.509, or s. 420.5095, the State
26 Housing Initiatives Partnership Program under s. 420.9072, s.
27 420.9075, or s. 42 of the Internal Revenue Code of 1986, 26
28 U.S.C. s. 42; the HOME Investment Partnership Program under
29 the Cranston-Gonzalez National Affordable Housing Act, 42
30 U.S.C. ss. 12741 et seq.; or the Federal Home Loan Bank's
31 Affordable Housing Program established pursuant to the

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1 Financial Institutions Reform, Recovery and Enforcement Act of
2 1989, Pub. L. No. 101-73.

3 (c) Multifamily residential rental property of 10 or
4 more units which is certified by the local public housing
5 agency as having 100 percent of its units used to provide
6 affordable housing for extremely-low-income persons,
7 very-low-income persons, low-income persons, or
8 moderate-income persons as specified in s. 420.0004 and which
9 is subject to a land use agreement or other agreement that is
10 recorded in the official records of the county in which the
11 property is located and which recorded agreement restricts the
12 use of the property to affordable housing for a period of at
13 least 20 years.

14 (5) The property appraiser shall remove from the
15 classification of workforce rental housing or affordable
16 rental housing any properties for which the classified use has
17 been abandoned or discontinued, the property has been diverted
18 to another use, or the participation in and eligibility for
19 the programs specified in this section has been terminated.
20 Such removed property shall be assessed at just value under s.
21 193.011.

22 (6) In years in which the proper application for
23 classification as workforce rental housing or affordable
24 rental housing has been made and granted, the assessment of
25 such property shall be based upon its use as workforce rental
26 housing or affordable rental housing and by applying the
27 following methodologies, subject to the provisions of
28 subsection (7):

29 (a) Property used for workforce rental housing or
30 affordable rental housing as described in subsection (4) shall
31 be assessed under the income approach using the actual net

1 operating income.

2 (b) Property used for workforce rental housing and
3 affordable rental housing which has received low-income
4 housing tax credits from the Florida Housing Finance
5 Corporation under s. 420.5099 shall be assessed under the
6 income approach using the actual net operating income and the
7 following applies:

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

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

12 3. Any costs paid with the tax credits and costs paid
13 with the proceeds from additional financing under chapter 420
14 may not be included as income.

15 (7) By April 1 of each year, the property owner must
16 provide the property appraiser with a return on a form and in
17 a manner prescribed by the Department of Revenue which
18 includes a rent roll and an income and expense statement for
19 the preceding year. After a review of the rent roll and the
20 income and expense statement, the property appraiser may
21 request additional information from the property owner as may
22 be reasonably required to consider the methodologies in
23 subsection (6). Failure to timely provide the property
24 appraiser with the requested information, including failure to
25 meet any extension that may be granted for the submission of
26 information, shall result in an estimated assessment based on
27 the best available information instead of an assessment based
28 on the methodologies provided in subsection (6). Such
29 assessment shall be deemed to be prima facie correct and may
30 be included on the tax roll, and taxes may be extended on the
31 tax roll in the same manner as for all other taxes.

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1 (8) It is the duty of the owner of any property used
2 for workforce rental housing or affordable rental housing that
3 has been granted the classification for assessment under this
4 section who is not required to file an annual application or
5 statement to notify the property appraiser promptly whenever
6 the use of the property, or the status or condition of the
7 owner, changes so as to change the classified status of the
8 property. If any property owner fails to so notify the
9 property appraiser and the property appraiser determines that
10 for any year within the prior 10 years the owner was not
11 entitled to receive such classification, the owner of the
12 property is subject to the taxes otherwise due and owing as a
13 result of such failure plus 15 percent interest per annum and
14 a penalty of 50 percent of the additional taxes owed. It is
15 the duty of the property appraiser making such determination
16 to record in the public records of the county in which the
17 rental property is located a notice of tax lien against any
18 property owned by that person or entity in the county, and
19 such property must be identified in the notice of tax lien.
20 Such property is subject to the payment of all taxes and
21 penalties. Such lien, when filed, attaches to any property
22 identified in the notice of tax lien owned by the person or
23 entity that illegally or improperly received the
24 classification. If such person or entity no longer owns
25 property in that county but owns property in another county or
26 counties in the state, the property appraiser shall record in
27 such other county or counties a notice of tax lien identifying
28 the property owned by such person or entity in such county or
29 counties which becomes a lien against the identified property.

30 Section 19. Section 196.1978, Florida Statutes, is
31 amended to read:

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1 196.1978 Affordable housing property
2 exemption.--Property used to provide affordable housing
3 serving eligible persons as defined by s. 159.603(7) and
4 natural persons or families meeting the extremely-low,
5 very-low, low, or moderate ~~persons meeting~~ income limits
6 specified in s. 420.0004 ~~s. 420.0004(8), (10), (11), and (15)~~,
7 which property is owned entirely by a nonprofit entity that
8 ~~which~~ is a corporation not for profit which is qualified as
9 charitable under s. 501(c)(3) of the Internal Revenue Code and
10 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717 or a
11 limited partnership, the sole general partner of which is a
12 corporation not for profit which is qualified as charitable
13 under s. 501(c)(3) of the Internal Revenue Code and which
14 complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be
15 considered property owned by an exempt entity and used for a
16 charitable purpose, and those portions of the affordable
17 housing property which provide housing to natural persons or
18 families that meet the extremely-low, very-low, low, or
19 moderate income limits specified ~~individuals with incomes as~~
20 ~~defined in s. 420.0004~~ ~~s. 420.0004(10) and (15)~~ shall be
21 exempt from ad valorem taxation to the extent authorized in s.
22 196.196. All property identified in this section shall comply
23 with the criteria for determination of exempt status to be
24 applied by property appraisers on an annual basis as defined
25 in s. 196.195. The Legislature intends that any property owned
26 by a limited liability company or a limited partnership that
27 ~~which~~ is disregarded as an entity for federal income tax
28 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
29 shall be treated as owned by its sole member or sole general
30 partner. The exemption provided in this section also extends
31 to land that is owned by an exempt entity and that is subject

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1 to a 99-year or longer ground lease for the purpose of
2 providing affordable homeownership.

3 Section 20. Paragraph (a) of subsection (1) and
4 paragraphs (b) and (c) of subsection (2) of section 192.0105,
5 Florida Statutes, are amended to read:

6 192.0105 Taxpayer rights.--There is created a Florida
7 Taxpayer's Bill of Rights for property taxes and assessments
8 to guarantee that the rights, privacy, and property of the
9 taxpayers of this state are adequately safeguarded and
10 protected during tax levy, assessment, collection, and
11 enforcement processes administered under the revenue laws of
12 this state. The Taxpayer's Bill of Rights compiles, in one
13 document, brief but comprehensive statements that summarize
14 the rights and obligations of the property appraisers, tax
15 collectors, clerks of the court, local governing boards, the
16 Department of Revenue, and taxpayers. Additional rights
17 afforded to payors of taxes and assessments imposed under the
18 revenue laws of this state are provided in s. 213.015. The
19 rights afforded taxpayers to assure that their privacy and
20 property are safeguarded and protected during tax levy,
21 assessment, and collection are available only insofar as they
22 are implemented in other parts of the Florida Statutes or
23 rules of the Department of Revenue. The rights so guaranteed
24 to state taxpayers in the Florida Statutes and the
25 departmental rules include:

- 26 (1) THE RIGHT TO KNOW.--
- 27 (a) The right to be mailed notice of proposed property
- 28 taxes and proposed or adopted non-ad valorem assessments (see
- 29 ss. 194.011(1), 200.065(2)(b) and (d) and (14)(a) ~~(13)(a)~~, and
- 30 200.069). The notice must also inform the taxpayer that the
- 31 final tax bill may contain additional non-ad valorem

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1 assessments (see s. 200.069(10)).

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

3 (b) The right to petition the value adjustment board
4 over objections to assessments, denial of exemption, denial of
5 agricultural classification, denial of historic
6 classification, denial of high-water recharge classification,
7 denial of workforce rental housing or affordable rental
8 housing classification, disapproval of tax deferral, and any
9 penalties on deferred taxes imposed for incorrect information
10 willfully filed. Payment of estimated taxes does not preclude
11 the right of the taxpayer to challenge his or her assessment
12 (see ss. 194.011(3), 196.011(6) and (9)(a), 196.151,
13 196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2),
14 193.803(2), 197.253(2), 197.301(2), and 197.2301(11)).

15 (c) The right to file a petition for exemption, ~~or~~
16 agricultural classification, or workforce rental housing or
17 affordable rental housing classification with the value
18 adjustment board when an application deadline is missed, upon
19 demonstration of particular extenuating circumstances for
20 filing late (see ss. 193.461(3)(a), 193.803(3)(a), and
21 196.011(1), (7), (8), and (9)(c)).

22 Section 21. Subsection (2) of section 193.052, Florida
23 Statutes, is amended to read:

24 193.052 Preparation and serving of returns.--

25 (2) No return shall be required for real property the
26 ownership of which is reflected in instruments recorded in the
27 public records of the county in which the property is located,
28 unless otherwise required in this title. In order for land to
29 be considered for agricultural classification under s.
30 193.461, ~~or~~ high-water recharge classification under s.
31 193.625, or workforce rental housing or affordable rental

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1 housing classification under s. 193.803, an application for
 2 classification must be filed on or before March 1 of each year
 3 with the property appraiser of the county in which the land is
 4 located, except as provided in s. 193.461(3)(a). The
 5 application must state that the lands on January 1 of that
 6 year were used primarily for bona fide commercial agricultural
 7 or high-water recharge purposes or for workforce rental
 8 housing or affordable rental housing classified under s.
 9 193.803.

10 Section 22. Paragraph (d) of subsection (3) of section
 11 193.461, Florida Statutes, is amended to read:

12 193.461 Agricultural lands; classification and
 13 assessment; mandated eradication or quarantine program.--

14 (3)

15 (d) When property receiving an agricultural
 16 classification contains a residence under the same ownership,
 17 the portion of the property consisting of the residence and
 18 curtilage must be assessed separately, pursuant to s. 193.011,
 19 to qualify for the assessment limitation set forth in s.
 20 193.155 or to qualify for the homestead exemption under s.
 21 196.031(1). The remaining property may be classified under the
 22 provisions of paragraphs (a) and (b).

23 Section 23. Paragraph (d) of subsection (3) of section
 24 194.011, Florida Statutes, is amended to read:

25 194.011 Assessment notice; objections to
 26 assessments.--

27 (3) A petition to the value adjustment board must be
 28 in substantially the form prescribed by the department.
 29 Notwithstanding s. 195.022, a county officer may not refuse to
 30 accept a form provided by the department for this purpose if
 31 the taxpayer chooses to use it. A petition to the value

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1 adjustment board shall describe the property by parcel number
2 and shall be filed as follows:

3 (d) The petition may be filed, as to valuation issues,
4 at any time during the taxable year on or before the 25th day
5 following the mailing of notice by the property appraiser as
6 provided in subsection (1). With respect to an issue
7 involving the denial of an exemption, an agricultural or
8 high-water recharge classification application, an application
9 for classification as historic property used for commercial or
10 certain nonprofit purposes, an application for classification
11 as workforce rental housing or affordable rental housing, or a
12 deferral, the petition must be filed at any time during the
13 taxable year on or before the 30th day following the mailing
14 of the notice by the property appraiser under s. 193.461, s.
15 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by
16 the tax collector under s. 197.253.

17 Section 24. Subsection (1) of section 195.073, Florida
18 Statutes, is amended to read:

19 195.073 Classification of property.--All items
20 required by law to be on the assessment rolls must receive a
21 classification based upon the use of the property. The
22 department shall promulgate uniform definitions for all
23 classifications. The department may designate other
24 subclassifications of property. No assessment roll may be
25 approved by the department which does not show proper
26 classifications.

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

29 (a) Residential, subclassified into categories, one
30 category for homestead property and one for nonhomestead
31 property:

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- 1 1. Single family.
- 2 2. Mobile homes.
- 3 3. Multifamily.
- 4 4. Condominiums.
- 5 5. Cooperatives.
- 6 6. Retirement homes.
- 7 (b) Commercial and industrial.
- 8 (c) Agricultural.
- 9 (d) Nonagricultural acreage.
- 10 (e) High-water recharge.
- 11 (f) Historic property used for commercial or certain
- 12 nonprofit purposes.
- 13 (g) Exempt, wholly or partially.
- 14 (h) Centrally assessed.
- 15 (i) Leasehold interests.
- 16 (j) Time-share property.
- 17 (k) Workforce rental housing and affordable rental
- 18 housing property.
- 19 ~~(l)~~ Other.

20 Section 25. Paragraph (a) of subsection (3) of section
21 195.096, Florida Statutes, is amended to read:

22 195.096 Review of assessment rolls.--

23 (3)(a) Upon completion of review pursuant to paragraph
24 (2)(f), the department shall publish the results of reviews
25 conducted under this section. The results must include all
26 statistical and analytical measures computed under this
27 section for the real property assessment roll as a whole, the
28 personal property assessment roll as a whole, and
29 independently for the following real property classes whenever
30 the classes constituted 5 percent or more of the total
31 assessed value of real property in a county on the previous

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1 tax roll:

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

5 2. Residential property that consists of two or more
6 primary living units.

7 3. Agricultural, high-water recharge, historic
8 property used for commercial or certain nonprofit purposes,
9 workforce rental housing and affordable rental housing
10 property, and other use-valued property.

11 4. Vacant lots.

12 5. Nonagricultural acreage and other undeveloped
13 parcels.

14 6. Improved commercial and industrial property.

15 7. Taxable institutional or governmental, utility,
16 locally assessed railroad, oil, gas and mineral land,
17 subsurface rights, and other real property.

18

19 When one of the above classes constituted less than 5 percent
20 of the total assessed value of all real property in a county
21 on the previous assessment roll, the department may combine it
22 with one or more other classes of real property for purposes
23 of assessment ratio studies or use the weighted average of the
24 other classes for purposes of calculating the level of
25 assessment for all real property in a county. The department
26 shall also publish such results for any subclassifications of
27 the classes or assessment rolls it may have chosen to study.

28 Section 26. Section 200.186, Florida Statutes, is
29 created to read:

30 200.186 Maximum millage rates for the 2008-2009 fiscal
31 year.--

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1 (1) In the 2008-2009 fiscal year, a county, municipal
 2 service taxing units of that county, and special districts
 3 dependent to that county; a municipality and special districts
 4 dependent to that municipality; and an independent special
 5 district may levy a maximum millage that is determined as
 6 follows:

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

10 1. Ad valorem tax revenue levied in the 2007-2008
 11 fiscal year, as used in the calculation of the rolled-back
 12 rate, shall be reduced by any tax revenue resulting from a
 13 millage rate approved by a super majority vote of the
 14 governing board of the taxing authority in excess of the
 15 maximum rate that could have been levied by a majority vote as
 16 provided in s. 200.185; and

17 2. The taxable value within the jurisdiction of each
 18 taxing authority, as used in the calculation of the
 19 rolled-back rate, shall be increased by the amount necessary
 20 to offset any reduction in taxable value occurring as a result
 21 of the amendments to the State Constitution contained in SJR
 22 4B or HJR 3B revising the homestead tax exemption and
 23 providing an exemption from ad valorem taxation for tangible
 24 personal property.

25 (b) If approved by a three-fourths vote of the
 26 governing body, a rate may be levied in excess of the rate
 27 calculated pursuant to paragraph (a) if the excess is not more
 28 than 67 percent of the difference between the rolled-back rate
 29 calculated pursuant to s. 200.065, and the rate calculated in
 30 paragraph (a).

31