

Bill No. SB 2-B

Barcode 413820

CHAMBER ACTION

Senate

House

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Senator Webster moved the following amendment:

Senate Amendment (with title amendment)

On page 56, lines 15-30, delete those lines

and insert:

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

196.011 Annual application required for exemption.--

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

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1 applicant objecting to such denial may file a petition as
 2 provided for in s. 194.011(3).

3 (b) Any person who is entitled to a homestead
 4 exemption in the prior year under s. 4(c), Art. VII of the
 5 State Constitution shall have the option to file an
 6 application for exemption under s. 6(a), Art. VII of the State
 7 Constitution no later than March 1 of each year. The renewal
 8 application shall advise the applicant of his or her option to
 9 make an irrevocable election to no longer have his or her
 10 homestead assessed under s. 4(c), Art. VII of the State
 11 Constitution. After the irrevocable election, the person's
 12 homestead shall be assessed under s. 6(a), Art. VII of the
 13 State Constitution.

14 (9)(a) A county may, at the request of the property
 15 appraiser and by a majority vote of its governing body, waive
 16 the requirement that an annual application or statement be
 17 made for exemption of property within the county after an
 18 initial application is made and the exemption granted. The
 19 waiver under this subsection of the annual application or
 20 statement requirement applies to all exemptions under this
 21 chapter except the exemption under s. 196.1995.

22 Notwithstanding such waiver, refiling of an application or
 23 statement shall be required when any property granted an
 24 exemption is sold or otherwise disposed of, when the ownership
 25 changes in any manner, when the applicant for homestead
 26 exemption ceases to use the property as his or her homestead,
 27 ~~or~~ when the status of the owner changes so as to change the
 28 exempt status of the property, or when an irrevocable election
 29 is made to no longer have the homestead exemption under s.
 30 4(c), Art. VII of the State Constitution and the homestead
 31 receives the exemption under s. 6(a), Art. VII of the State

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1 Constitution. In its deliberations on whether to waive the
2 annual application or statement requirement, the governing
3 body shall consider the possibility of fraudulent exemption
4 claims which may occur due to the waiver of the annual
5 application requirement. It is the duty of the owner of any
6 property granted an exemption who is not required to file an
7 annual application or statement to notify the property
8 appraiser promptly whenever the use of the property or the
9 status or condition of the owner changes so as to change the
10 exempt status of the property. If any property owner fails to
11 so notify the property appraiser and the property appraiser
12 determines that for any year within the prior 10 years the
13 owner was not entitled to receive such exemption, the owner of
14 the property is subject to the taxes exempted as a result of
15 such failure plus 15 percent interest per annum and a penalty
16 of 50 percent of the taxes exempted. Except for homestead
17 exemptions controlled by s. 196.161, it is the duty of the
18 property appraiser making such determination to record in the
19 public records of the county a notice of tax lien against any
20 property owned by that person or entity in the county, and
21 such property must be identified in the notice of tax lien.
22 Such property is subject to the payment of all taxes and
23 penalties. Such lien when filed shall attach to any property,
24 identified in the notice of tax lien, owned by the person who
25 illegally or improperly received the exemption. Should such
26 person no longer own property in that county, but own property
27 in some other county or counties in the state, it shall be the
28 duty of the property appraiser to record a notice of tax lien
29 in such other county or counties, identifying the property
30 owned by such person or entity in such county or counties, and
31 it shall become a lien against such property in such county or

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1 counties.

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

4 196.111 Property appraisers may notify persons
5 entitled to homestead exemption; publication of notice;
6 costs.--

7 (3) The notice mailed to any person whose property
8 heretofore was entitled to a homestead exemption in the prior
9 year pursuant to s. 4(c), Art. VII of the State Constitution
10 shall also include the option to file an application to make
11 an irrevocable election to no longer have his or her homestead
12 assessed pursuant to s. 4(c), Art. VII of the State
13 Constitution and to apply for homestead exemption pursuant to
14 s. 6(a), Art. VII of the State Constitution, consistent with
15 the requirements of s. 196.011(6)(b).

16 Section 31. Section 195.022, Florida Statutes, is
17 amended to read:

18 195.022 Forms to be prescribed by Department of
19 Revenue.--The Department of Revenue shall prescribe all forms
20 to be used by property appraisers, tax collectors, clerks of
21 the circuit court, and value adjustment boards in
22 administering and collecting ad valorem taxes. The department
23 shall prescribe a form for each purpose. For counties with a
24 population of 100,000 or fewer, the Department of Revenue
25 shall furnish the forms. For counties with a population
26 greater than 100,000, the county officer shall reproduce forms
27 for distribution at the expense of his or her office. A county
28 officer may use a form other than the form prescribed by the
29 department upon obtaining written permission from the
30 executive director of the department; however, no county
31 officer shall use a form the substantive content of which is

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1 at variance with the form prescribed by the department for the
2 same or a similar purpose. If the executive director finds
3 good cause to grant such permission he or she may do so. The
4 county officer may continue to use such approved form until
5 the law which specifies the form is amended or repealed or
6 until the officer receives written disapproval from the
7 executive director. Otherwise, all such officers and their
8 employees shall use the forms, and follow the instructions
9 applicable to the forms, which are prescribed by the
10 department. The department, upon request of any property
11 appraiser or, in any event, at least once every 3 years, shall
12 prescribe and furnish such aerial photographs and nonproperty
13 ownership maps to the property appraisers as are necessary to
14 ensure that all real property within the state is properly
15 listed on the roll. All forms and maps furnished by the
16 department shall be paid for by the department as provided by
17 law. All forms and maps and instructions relating to their use
18 shall be substantially uniform throughout the state. An
19 officer may employ supplemental forms and maps, at the expense
20 of his or her office, which he or she deems expedient for the
21 purpose of administering and collecting ad valorem taxes. The
22 forms required in ss. 193.461(3)(a) and 196.011(1) for renewal
23 purposes shall require sufficient information for the property
24 appraiser to evaluate the changes in use since the prior year.
25 The form required in s. 193.155(2) for election to retain
26 benefits under s. 27, Art. XII of the State Constitution shall
27 be adopted by the department. If the property appraiser
28 determines, in the case of a taxpayer, that he or she has
29 insufficient current information upon which to approve the
30 exemption, or if the information on the renewal form is
31 inadequate for him or her to evaluate the taxable status of

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1 the property, he or she may require the resubmission of an
2 original application.

3 Section 32. Transitional assessment of homestead
4 property; effective date.--

5 (1) Each person entitled to a homestead exemption
6 under Section 6 of Article VII of the State Constitution shall
7 continue to have his or her current homestead assessed under
8 Section 4(c) of Article VII of the State Constitution until
9 the person makes an irrevocable election to no longer have his
10 or her homestead assessed under Section 4(c) of Article VII of
11 the State Constitution. After the irrevocable election is
12 made, the homestead may not be assessed under Section 4(c) of
13 Article VII of the State Constitution.

14 (2) The exemption provided in Section 6(a) of Article
15 VII of the State Constitution to each person entitled to have
16 the person's homestead assessed under Section 4(c) of Article
17 VII of the State Constitution pursuant to subsection (1) shall
18 be limited to the exemption the person would have been
19 entitled to under Section 6(a)-(d) of Article VII of the State
20 Constitution as it existed on the day before the effective
21 date of this section.

22 Section 33. If any law that is amended by this act was
23 also amended by a law enacted during the 2007 Regular Session
24 or any 2007 special session of the Legislature, such laws
25 shall be construed as if they had been enacted during the same
26 session of the Legislature, and full effect should be given to
27 each if that is possible.

28 Section 34. Except as otherwise expressly provided in
29 this act, this act and section 33 of this act shall take
30 effect upon becoming a law, sections 13 through 32 of this act
31 shall take effect only upon the effective date of amendments

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1 to the State Constitution contained in Senate Joint Resolution
 2 4B or House Joint Resolution 3B revising the homestead tax
 3 exemption and providing an exemption from ad valorem taxation
 4 for tangible personal property and property used for workforce
 5 and affordable rental housing, and sections 13 through 32 of
 6 this act shall apply retroactively to the 2008 tax roll.

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

10 And the title is amended as follows:

11 On page 6, line 26, after the semicolon,

12

13 insert:

14 amending ss. 196.011 and 196.111, F.S.;

15 providing a procedure by which a person may

16 make an irrevocable election to have his or her

17 homestead assessed under s. 6(a), Art. VII of

18 the State Constitution rather than under s.

19 4(c), Art. VII of the State Constitution;

20 requiring the property appraisers to provide

21 notice of such option by mail; amending s.

22 195.022, F.S.; requiring the Department of

23 Revenue to adopt a form by rule; providing for

24 the transition of assessments of homestead

25 property;

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