

By Senator Webster

9-2709F-07

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

1           municipality, special district dependent  
2           thereto, or municipal service taxing unit must  
3           follow if it fails to remedy such  
4           noncompliance; requiring that the taxing  
5           authority repeat its hearing and notice process  
6           with respect to preparing a budget and setting  
7           millage rates; amending s. 200.068, F.S.;  
8           requiring each taxing authority to include  
9           calculations upon which maximum millage rates  
10          are based in the certification of value;  
11          amending s. 218.63, F.S.; prohibiting a county  
12          or municipality that levies taxes in excess of  
13          the maximum aggregate taxes permitted by law  
14          from participating in the distribution of local  
15          government half-cent sales tax revenues;  
16          amending ss. 193.1142, 194.037, and 1011.71,  
17          F.S., relating to approval of the assessment  
18          rolls, disclosure of tax impact, and school  
19          district taxes; conforming cross-references;  
20          creating s. 200.185, F.S.; providing  
21          definitions; specifying the maximum millage  
22          rates that a county, municipal service taxing  
23          unit, municipality, dependent district, or  
24          independent district may levy for the 2007-2008  
25          fiscal year based on per capita growth in ad  
26          valorem taxes; requiring the Department of  
27          Revenue to calculate, in consultation with the  
28          Revenue Estimating Conference, and publish the  
29          annual growth rate in per capita ad valorem  
30          taxes for each taxing authority; providing  
31          certain exceptions to the limitations on

1 maximum millage rates; authorizing the  
2 Department of Revenue to adopt emergency rules;  
3 authorizing the executive director of the  
4 Department of Revenue to extend the time  
5 specified in law or rule for a local government  
6 to adopt its millage rate and budget for the  
7 2007 calendar year; providing an optional  
8 method by which a county or municipality may  
9 determine fiscal hardship for purposes of a  
10 reduction or waiver of processing fees and may  
11 be eligible for a road assistance program;  
12 repealing s. 3, ch. 2006-311, Laws of Florida,  
13 relating to provisions requiring the Department  
14 of Revenue to conduct a study of the state's  
15 property tax structure and analyze the current  
16 homestead exemptions and homestead assessment  
17 limitations; amending ss. 193.155 and 193.1551,  
18 F.S.; revising the method of calculating  
19 homestead assessments pursuant to amendments to  
20 the State Constitution; limiting the continued  
21 applicability of certain assessment criteria  
22 provided under the State Constitution;  
23 providing that a change, addition, or  
24 improvement to homestead property or the  
25 destruction or removal of homestead property  
26 may limit the continued applicability of  
27 certain assessment criteria; amending s.  
28 196.031, F.S.; revising the exemption from  
29 taxation provided for homesteads; specifying  
30 the amount of the exemption based on just  
31 value; providing that a owner of property is

1 entitled to an alternative exemption under  
2 certain circumstances; deleting certain  
3 obsolete provisions; deleting a requirement  
4 that each property appraiser compile a list of  
5 properties removed from the assessment roll of  
6 the school district as a result of exempt  
7 value; amending s. 196.002, F.S.; revising  
8 certain reporting requirements for the property  
9 appraiser in order to conform to changes made  
10 by the act; amending s. 197.252, F.S., relating  
11 to the homestead tax deferral; conforming  
12 provisions to changes made by the act; creating  
13 s. 196.183, F.S.; exempting each tangible  
14 personal property tax return from a specified  
15 amount of assessed value; limiting a single  
16 business operation within a county to one  
17 exemption; providing a procedure for waiving  
18 the requirement to file an annual tangible  
19 personal property tax return if the taxpayer is  
20 entitled to the exemption; requiring the  
21 Department of Revenue to prescribe a form;  
22 providing penalties for failure to file a  
23 return as required or to claim more exemptions  
24 than allowed; providing that the exemption does  
25 not apply to mobile homes; amending s. 193.017,  
26 F.S.; revising provisions providing for the  
27 assessment of property receiving the low-income  
28 housing tax credit; providing for the  
29 assessment of structural improvements on land  
30 owned by a community land trust and used to  
31 provide affordable housing; defining the term

1 "community land trust"; providing for the  
2 conveyance of structural improvements, subject  
3 to certain conditions; specifying the criteria  
4 to be used in arriving at just valuation of a  
5 structural improvement; creating s. 193.803,  
6 F.S.; providing for the assessment of rental  
7 property used for workforce housing or  
8 affordable housing; authorizing a property  
9 owner to appeal a denial of eligibility to the  
10 value adjustment board; requiring that a  
11 property owner file an application for such  
12 classification with the property appraiser or  
13 file a petition with the value adjustment  
14 board; providing a fee for filing a petition;  
15 providing for reapplication to be made on a  
16 short form provided by the Department of  
17 Revenue; defining the term "extenuating  
18 circumstances" for purposes of granting a  
19 classification for January 1, 2008; specifying  
20 the types of property that are eligible to be  
21 classified as workforce rental housing or  
22 affordable rental housing; requiring that  
23 property be removed from such classification if  
24 its use or program eligibility changes;  
25 providing the methodologies for assessing  
26 workforce rental housing and affordable rental  
27 housing; requiring that the property owner  
28 annually provide a rent roll and income and  
29 expense statement to the property appraiser for  
30 the preceding year; authorizing the property  
31 appraiser to base the assessment on the best

1 available information if the property owner  
2 fails to provide the rent roll and statement;  
3 providing for a tax lien to be filed against  
4 property that is misclassified as workforce  
5 rental housing or affordable rental housing  
6 within a specified period; amending ss.  
7 196.1978, 192.0105, 193.052, 193.461, 194.011,  
8 195.073, and 195.096, F.S., relating to the  
9 affordable housing property exemption, taxpayer  
10 rights, the preparation and serving of returns,  
11 assessments involving agricultural lands,  
12 assessment notices and objections, the  
13 classification of property, and the review of  
14 assessment rolls; conforming provisions to  
15 changes made by the act; creating s. 200.186,  
16 F.S.; specifying a formula for counties,  
17 municipalities, municipal service taxing units,  
18 dependent districts, and independent districts  
19 to determine a maximum millage rate for the  
20 2008-2009 fiscal year; providing that a taxing  
21 authority in violation of such provision  
22 forfeits its local government half-cent sales  
23 tax revenues; providing certain exceptions to  
24 the limitations on millage rates; providing  
25 that certain provisions of the act apply  
26 retroactively; providing for construction of  
27 the act in pari materia with laws enacted  
28 during the 2007 Regular Session or any 2007  
29 special session of the Legislature; providing  
30 effective dates, one of which is contingent.  
31

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

2  
3 Section 1. Paragraphs (h), (i), (j), (k), (l), and (m)  
4 are added to subsection (8) of section 200.001, Florida  
5 Statutes, to read:

6 200.001 Millages; definitions and general  
7 provisions.--

8 (8)

9 (h) "Dedicated increment value" means the proportion  
10 of the cumulative increase in taxable value within a defined  
11 geographic area used to determine a tax increment amount to be  
12 paid to a redevelopment trust fund pursuant to s.  
13 163.387(2)(a) or to be paid or applied pursuant to an  
14 ordinance, resolution, or agreement to fund a project or to  
15 finance essential infrastructure. Upon creating any obligation  
16 for payment to a redevelopment trust fund or otherwise  
17 pursuant to an ordinance, resolution, or agreement to fund a  
18 project or to finance essential infrastructure based on an  
19 increase in assessed value, the taxing authority shall certify  
20 to the property appraiser the boundaries of the designated  
21 geographic area and the date of the most recent assessment  
22 roll used in connection with the taxation of such property  
23 prior to creation of the obligation. If the increment amount  
24 payment is not based on a specific proportion of the  
25 cumulative increase in taxable value within a defined  
26 geographic area, such value shall be reduced by multiplying by  
27 a proportion calculated by dividing the payment in the prior  
28 year, if any, by the product of the millage rate in the prior  
29 year and the cumulative increase in taxable value within the  
30 defined geographic area in the prior year. For tax years  
31 beginning on or after January 1, 2008, information provided to

1 the property appraiser after May 1 of any year may not be used  
2 for the current year's certification.

3 (i) "Per capita Florida personal income" means Florida  
4 nominal personal income for the four quarters ending the prior  
5 September 30, as published by the Bureau of Economic Analysis  
6 of the United States Department of Commerce, or its successor,  
7 divided by the prior April 1 official estimate of Florida  
8 resident population pursuant to s. 186.901, which shall be  
9 reported by the Office of Economic and Demographic Research by  
10 April 1 of each year.

11 (j) "Total county ad valorem taxes levied" means all  
12 property taxes other than voted levies, as defined in s.  
13 200.001, levied by a county, any municipal service taxing  
14 units of that county, and any special districts dependent to  
15 that county in a fiscal year.

16 (k) "Total municipal ad valorem taxes levied" means  
17 all property taxes other than voted levies, as defined in s.  
18 200.001, levied by a municipality and any special districts  
19 dependent to that municipality in a fiscal year.

20 (l) "Maximum total county ad valorem taxes levied"  
21 means the total taxes levied by a county, municipal service  
22 taxing units of that county, and special districts dependent  
23 to that county at their individual maximum millages,  
24 calculated pursuant to s. 200.065(5)(a) for fiscal years  
25 2009-2010 and thereafter, pursuant to s. 200.185 for fiscal  
26 years 2007-2008 and 2008-2009, and pursuant to s. 200.186 for  
27 fiscal year 2008-2009 if SJR 4B or HJR 3B is approved by a  
28 vote of the electors.

29 (m) "Maximum total municipal ad valorem taxes levied"  
30 means the total taxes levied by a municipality and special  
31 districts dependent to that municipality at their individual



1 maximum millages, calculated pursuant to s. 200.065(5)(b) for  
2 fiscal years 2009-2010 and thereafter, by s. 200.185 for  
3 fiscal years 2007-2008 and 2008-2009, and pursuant to s.  
4 200.186 for fiscal year 2008-2009 if SJR 4B or HJR 3B is  
5 approved by a vote of the electors.

6 Section 2. Subsection (1), paragraph (d) of subsection  
7 (2), subsection (4), and present subsection (12) of section  
8 200.065, Florida Statutes, are amended, present subsections  
9 (5) through (14) of that section are redesignated as  
10 subsections (6) through (15), respectively, and a new  
11 subsection (5) is added to that section, to read:

12 200.065 Method of fixing millage.--

13 (1) Upon completion of the assessment of all property  
14 pursuant to s. 193.023, the property appraiser shall certify  
15 to each taxing authority the taxable value within the  
16 jurisdiction of the taxing authority. This certification shall  
17 include a copy of the statement required to be submitted under  
18 s. 195.073(3), as applicable to that taxing authority. The  
19 form on which the certification is made shall include  
20 instructions to each taxing authority describing the proper  
21 method of computing a millage rate which, exclusive of new  
22 construction, additions to structures, deletions, increases in  
23 the value of improvements that have undergone a substantial  
24 rehabilitation which increased the assessed value of such  
25 improvements by at least 100 percent, ~~and~~ property added due  
26 to geographic boundary changes, total taxable value of  
27 tangible personal property within the jurisdiction in excess  
28 of 115 percent of the previous year's total taxable value, and  
29 any dedicated increment value, will provide the same ad  
30 valorem tax revenue for each taxing authority as was levied  
31 during the prior year less the amount, if any, paid or applied

1 as a consequence of an obligation measured by the dedicated  
2 increment value. That millage rate shall be known as the  
3 "rolled-back rate." The property appraiser shall also include  
4 instructions, as prescribed by the Department of Revenue, to  
5 each county and municipality, each special district dependent  
6 to a county or municipality, each municipal service taxing  
7 unit, and each independent special district describing the  
8 proper method of computing the millage rates and taxes levied  
9 as specified in subsection (5). The Department of Revenue  
10 shall prescribe the instructions and forms that are necessary  
11 to administer this subsection and subsection (5). The  
12 information provided pursuant to this subsection shall also be  
13 sent to the tax collector by the property appraiser at the  
14 time it is sent to each taxing authority.

15 (2) No millage shall be levied until a resolution or  
16 ordinance has been approved by the governing board of the  
17 taxing authority which resolution or ordinance must be  
18 approved by the taxing authority according to the following  
19 procedure:

20 (d) Within 15 days after the meeting adopting the  
21 tentative budget, the taxing authority shall advertise in a  
22 newspaper of general circulation in the county as provided in  
23 subsection (3), its intent to finally adopt a millage rate and  
24 budget. A public hearing to finalize the budget and adopt a  
25 millage rate shall be held not less than 2 days or more than 5  
26 days after the day that the advertisement is first published.  
27 During the hearing, the governing body of the taxing authority  
28 shall amend the adopted tentative budget as it sees fit, adopt  
29 a final budget, and adopt a resolution or ordinance stating  
30 the millage rate to be levied. The resolution or ordinance  
31 shall state the percent, if any, by which the millage rate to

1 | be levied exceeds the rolled-back rate computed pursuant to  
2 | subsection (1), which shall be characterized as the percentage  
3 | increase in property taxes adopted by the governing body. The  
4 | adoption of the budget and the millage-levy resolution or  
5 | ordinance shall be by separate votes. For each taxing  
6 | authority levying millage, the name of the taxing authority,  
7 | the rolled-back rate, the percentage increase, and the millage  
8 | rate to be levied shall be publicly announced prior to the  
9 | adoption of the millage-levy resolution or ordinance. In no  
10 | event may the millage rate adopted pursuant to this paragraph  
11 | exceed the millage rate tentatively adopted pursuant to  
12 | paragraph (c). If the rate tentatively adopted pursuant to  
13 | paragraph (c) exceeds the proposed rate provided to the  
14 | property appraiser pursuant to paragraph (b), or as  
15 | subsequently adjusted pursuant to subsection ~~(11)~~(10), each  
16 | taxpayer within the jurisdiction of the taxing authority shall  
17 | be sent notice by first-class mail of his or her taxes under  
18 | the tentatively adopted millage rate and his or her taxes  
19 | under the previously proposed rate. The notice must be  
20 | prepared by the property appraiser, at the expense of the  
21 | taxing authority, and must generally conform to the  
22 | requirements of s. 200.069. If such additional notice is  
23 | necessary, its mailing must precede the hearing held pursuant  
24 | to this paragraph by not less than 10 days and not more than  
25 | 15 days.

26 |         (4) The resolution or ordinance approved in the manner  
27 | provided for in this section shall be forwarded to the  
28 | property appraiser and the tax collector within 3 days after  
29 | the adoption of such resolution or ordinance. No millage other  
30 | than that approved by referendum may be levied until the  
31 | resolution or ordinance to levy required in subsection (2) is

1 approved by the governing board of the taxing authority and  
2 submitted to the property appraiser and the tax collector. The  
3 receipt of the resolution or ordinance by the property  
4 appraiser shall be considered official notice of the millage  
5 rate approved by the taxing authority, and that millage rate  
6 shall be the rate applied by the property appraiser in  
7 extending the rolls pursuant to s. 193.122, subject to the  
8 provisions of subsection ~~(6)~~~~(5)~~. These submissions shall be  
9 made within 101 days of certification of value pursuant to  
10 subsection (1).

11 (5)(a) Beginning in the 2009-2010 fiscal year and in  
12 each year thereafter, the maximum millage rate that a county,  
13 municipality, special district dependent to a county or  
14 municipality, municipal service taxing unit, or independent  
15 special district may levy is a rolled-back rate based on the  
16 amount of taxes which would have been levied in the prior year  
17 if the maximum millage rate had been applied, adjusted for  
18 growth in per capita Florida personal income, unless a higher  
19 rate is adopted, in which case the maximum is the adopted  
20 rate. A higher rate may be adopted only under the following  
21 conditions:

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

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

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

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

27           (b) Within 30 days of the deadline for certification  
28 of compliance required by s. 200.068, the department shall  
29 notify any taxing authority in violation of this section,  
30 other than subsection (5), that it is subject to paragraph

31 (c). Except for revenues from voted levies or levies imposed

1 pursuant to s. 1011.60(6), the revenues of any taxing  
2 authority in violation of this section, other than subsection  
3 (5), collected in excess of the rolled-back rate shall be held  
4 in escrow until the process required by paragraph (c) is  
5 completed and approved by the department. The department shall  
6 direct the tax collector to so hold such funds.

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

10 1. The advertisement shall appear within 15 days of  
11 notice from the department.

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

15  
16 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing  
17 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE  
18 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND  
19 NOTICE.

20  
21 3. The millage newly adopted at this hearing shall not  
22 be forwarded to the tax collector or property appraiser and  
23 may not exceed the rate previously adopted.

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

29 (d) If any county or municipality is in violation of  
30 subsection (5), s. 200.185, or s. 200.186 because total county  
31 or municipal ad valorem taxes exceeded the maximum total

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

27 (e) The following procedures shall be followed when  
28 the executive director notifies a county or municipality,  
29 special district dependent thereto, or municipal service  
30 taxing unit of the county that he or she has determined that  
31

1 it may be in violation of subsection (5), s. 200.185, or s.  
2 200.186:

3 1. Within 30 days after the deadline for certification  
4 of compliance required by s. 200.068, the executive director  
5 shall notify the taxing authority of his or her determination  
6 regarding subsection (5), s. 200.185, or s. 200.186 and that  
7 it is subject to subparagraph 2.

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

11 a. The advertisement shall appear within 15 days after  
12 notice from the executive director.

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

16  
17 THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing  
18 authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE  
19 TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND  
20 NOTICE.

21  
22 c. The millage newly adopted at this hearing shall not  
23 be forwarded to the tax collector or property appraiser and  
24 may not exceed the rate previously adopted or the amount  
25 allowed by subsection (5), s. 200.185, or s. 200.186.

26 d. The determination of the executive director is not  
27 subject to chapter 120.

28 Section 3. Section 200.068, Florida Statutes, is  
29 amended to read:

30 200.068 Certification of compliance with this  
31 chapter.--Not later than 30 days following adoption of an



1 ordinance or resolution establishing a property tax levy, each  
2 taxing authority shall certify compliance with the provisions  
3 of this chapter to the Department of Revenue. In addition to  
4 a statement of compliance, such certification shall include a  
5 copy of the ordinance or resolution so adopted; a copy of the  
6 certification of value showing rolled-back millage and  
7 proposed millage rates, as provided to the property appraiser  
8 pursuant to s. 200.065(1) and (2)(b); maximum millage rates  
9 calculated pursuant to s. 200.065(5), s. 200.185, or s.  
10 200.186, together with values and calculations upon which the  
11 maximum millage rates are based; and a certified copy of the  
12 advertisement, as published pursuant to s. 200.065(3). In  
13 certifying compliance, the governing body of the county shall  
14 also include a certified copy of the notice required under s.  
15 194.037. However, if the value adjustment board completes its  
16 hearings after the deadline for certification under this  
17 section, the county shall submit such copy to the department  
18 not later than 30 days following completion of such hearings.

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

21 218.63 Participation requirements.--

22 (3) A county or municipality may not participate in  
23 the distribution of local government half-cent sales tax  
24 revenues during the 12 months following a determination of  
25 noncompliance by the Department of Revenue as provided in s.  
26 200.065(13)(e).

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

29 193.1142 Approval of assessment rolls.--

30 (5) Whenever an assessment roll submitted to the  
31 department is returned to the property appraiser for

1 additional evaluation, a review notice shall be issued for the  
2 express purpose of the adjustment provided in s. 200.065(11)  
3 ~~s. 200.065(10)~~.

4 Section 6. Paragraph (f) of subsection (1) of section  
5 194.037, Florida Statutes, is amended to read:

6 194.037 Disclosure of tax impact.--

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

25 (f) In the sixth column, the net shift in taxes to  
26 parcels not granted relief by the board. The shift shall be  
27 computed as the amount shown in column 5 multiplied by the  
28 applicable millage rates adopted by the taxing authorities in  
29 hearings held pursuant to s. 200.065(2)(d) or adopted by vote  
30 of the electors pursuant to s. 9(b) or s. 12, Art. VII of the  
31 State Constitution, but without adjustment as authorized

1 pursuant to s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing  
2 authority the hearing has not been completed at the time the  
3 notice required herein is prepared, the millage rate used  
4 shall be that adopted in the hearing held pursuant to s.  
5 200.065(2)(c).

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

8 1011.71 District school tax.--

9 (2) In addition to the maximum millage levy as  
10 provided in subsection (1), each school board may levy not  
11 more than 2 mills against the taxable value for school  
12 purposes for district schools, including charter schools at  
13 the discretion of the school board, to fund:

14 (i) Payment of the cost of school buses when a school  
15 district contracts with a private entity to provide student  
16 transportation services if the district meets the requirements  
17 of this paragraph.

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

22 2. Each such school bus must be used for the daily  
23 transportation of public school students in the manner  
24 required by the school district.

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

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

31

1 Violations of these expenditure provisions shall result in an  
2 equal dollar reduction in the Florida Education Finance  
3 Program (FEFP) funds for the violating district in the fiscal  
4 year following the audit citation.

5 Section 8. Section 200.185, Florida Statutes, is  
6 created to read:

7 200.185 Maximum millage rates for the 2007-2008 and  
8 2008-2009 fiscal years.--

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

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

13 (b) "Municipality of special financial concern" means  
14 a municipality within a county of special financial concern or  
15 a municipality that has been at any time since 2001 in a state  
16 of financial emergency pursuant to s. 218.503.

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

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

28 2. For any county not included in subparagraph 1. for  
29 which the compound annual growth in total county ad valorem  
30 taxes levied, as defined in s. 200.001, per capita from fiscal  
31 year 2001-2002 to fiscal year 2006-2007 was no more than 7

1 percent, or, notwithstanding subparagraphs 3., 4., and 5., any  
2 county that is a county of special financial concern not  
3 included in subparagraph 1., 97 percent of the rolled-back  
4 rate, as calculated under s. 200.065;

5 3. For any county for which the compound annual growth  
6 in total county ad valorem taxes levied, as defined in s.  
7 200.001, per capita from fiscal year 2001-2002 to fiscal year  
8 2006-2007 was greater than 7 percent but no more than 9  
9 percent, 95 percent of the rolled-back rate, as calculated  
10 under s. 200.065;

11 4. For any county for which the compound annual growth  
12 in total county ad valorem taxes levied, as defined in s.  
13 200.001, per capita from fiscal year 2001-2002 to fiscal year  
14 2006-2007 was greater than 9 percent but no more than 11  
15 percent, 93 percent of the rolled-back rate, as calculated  
16 under s. 200.065;

17 5. For any county for which the compound annual growth  
18 in total county ad valorem taxes levied, as defined in s.  
19 200.001, per capita from fiscal year 2001-2002 to fiscal year  
20 2006-2007 was greater than 11 percent, 91 percent of the  
21 rolled-back rate, as calculated under s. 200.065;

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

24 1. The rolled-back rate, as calculated under s.  
25 200.065, if approved by a two-thirds vote of the governing  
26 body of the county or special district dependent thereto; or

27 2. The nonvoted millage rate that was levied in the  
28 2006-2007 fiscal year, if approved by a unanimous vote of the  
29 governing body of the county or special district dependent  
30 thereto.

31

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

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

8           1. For any municipality for which the compound annual  
9 growth in total municipal ad valorem taxes levied, as defined  
10 in s. 200.001, per capita from fiscal year 2001-2002 to fiscal  
11 year 2006-2007 was no more than 6 percent, or, for a  
12 municipality that first levied ad valorem taxes in the  
13 2002-2003 fiscal year, 100 percent of the rolled-back rate, as  
14 calculated under s. 200.065;

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

23           3. 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 7.5 percent but no more than  
27 10.5 percent, 95 percent of the rolled-back rate, as  
28 calculated under s. 200.065;

29           4. 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

1 year 2006-2007 was greater than 10.5 percent but no more than  
2 12.4 percent, 93 percent of the rolled-back rate, as  
3 calculated under s. 200.065;

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

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

11 1. The rolled-back rate, as calculated under s.  
12 200.065, if approved by a two-thirds vote of the governing  
13 body of the municipality or special district dependent  
14 thereto; or

15 2. The nonvoted millage rate that was levied in the  
16 2006-2007 fiscal year, if approved by a unanimous vote of the  
17 governing body of the municipality or special district  
18 dependent thereto.

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

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

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

30 (b) The maximum millage rate specified in this  
31 subsection may be increased to the nonvoted millage rate that

1 was levied in the 2006-2007 fiscal year, if approved by a  
2 unanimous vote of the governing body of the independent  
3 special district.

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

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

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

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

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

28 (6) Any county or municipality that is in violation of  
29 this section shall forfeit the distribution of the local  
30 government half-cent sales tax revenues during the 12 months  
31 following a determination of noncompliance by the Department



1 of Revenue, subject to the conditions provided in ss. 200.065  
2 and 218.63.

3 (7) On or before July 13, 2007, the executive director  
4 of the Department of Revenue, after consultation with the  
5 Revenue Estimating Conference, shall determine and publish on  
6 the Department of Revenue's website and in the next available  
7 issue of the Florida Administrative Weekly the compound annual  
8 growth rate in per capita property tax levies for each county  
9 and municipality, exclusive of voted levies, calculated from  
10 fiscal year 2001-2002 through fiscal year 2006-2007, based on  
11 the April 1 official population estimates of 2001 and 2006,  
12 respectively, for each jurisdiction pursuant to s. 186.901,  
13 exclusive of inmate and patient populations. The determination  
14 and publication made pursuant to this subsection is not  
15 subject to the provisions of chapter 120.

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

1 amounts contained in s. 200.065(6); however, if such increase  
2 in taxable value exceeds the percentage amounts contained in  
3 s. 200.065(6), millage rates subject to this section must be  
4 reduced so that total taxes levied do not exceed the maximum.

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

13 Section 10. To the extent that the deadlines and  
14 timeframes in current law are inconsistent with implementing  
15 the requirements of this act, the executive director of the  
16 Department of Revenue may extend the time periods specified by  
17 statute or rule for the local government millage and budget  
18 adoption process for the 2007 calendar year. The executive  
19 director of the Department of Revenue may grant such  
20 extensions at his or her own initiation or at the written  
21 request of a local government. Such extensions may not exceed  
22 21 calendar days.

23 Section 11. For state fiscal years 2007-2008 and  
24 2008-2009, the millage rate levied in 2006 may, at the option  
25 of a county or municipality, be used for purposes of  
26 determining fiscal hardship under s. 218.075, Florida  
27 Statutes, and eligibility under s. 339.2816, Florida Statutes.

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

30 Section 13. Section 193.155, Florida Statutes, is  
31 amended to read:

1           193.155 Homestead assessments.--

2           ~~(1) Homestead property shall be assessed under the~~  
3 provisions of s. 4(c), Art. VII of the State Constitution,  
4 pursuant to s. 27, Art. XII of the State Constitution, at just  
5 value as of January 1, 1994. Property receiving the homestead  
6 exemption after January 1, 1994, shall be assessed at just  
7 value as of January 1 of the year in which the property  
8 receives the exemption.

9           ~~(1) Beginning in 1995, or the year following the year~~  
10 ~~the property receives homestead exemption, whichever is later,~~  
11 ~~the property shall be reassessed annually on January 1. Any~~  
12 ~~change resulting from such reassessment shall not exceed the~~  
13 ~~lower of the following:~~

14           (a) Three percent of the assessed value of the  
15 property for the prior year; or

16           (b) The percentage change in the Consumer Price Index  
17 for All Urban Consumers, U.S. City Average, all items  
18 1967=100, or successor reports for the preceding calendar year  
19 as initially reported by the United States Department of  
20 Labor, Bureau of Labor Statistics.

21           ~~(2) Homestead property shall continue to be assessed~~  
22 under the provisions of s. 4(c), Art. VII of the State  
23 Constitution, pursuant to s. 27, Art. XII of the State  
24 Constitution, so long as, on January 1 of any year, the sum of  
25 the exemption that the property would have been entitled to  
26 under s. 6(a) through (d), Art. VII of the State Constitution,  
27 as it existed on December 31, 2007, and the difference between  
28 the homestead's just value and its assessed value determined  
29 pursuant to s. 4(c), Art. VII of the State Constitution, as it  
30 existed on December 31, 2007, is greater than the exemption  
31 provided in s. 6(a), Art. VII of the State Constitution. After

1 the exemption provided in s. 6(a), Art. VII of the State  
2 Constitution exceeds the sum referred to above in any year,  
3 the homestead may not be assessed under the provisions of s.  
4 4(c), Art. VII of the State Constitution.

5 ~~(2) If the assessed value of the property as~~  
6 ~~calculated under subsection (1) exceeds the just value, the~~  
7 ~~assessed value of the property shall be lowered to the just~~  
8 ~~value of the property.~~

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

19 (a) Subsequent to the change or transfer, the same  
20 person is entitled to the homestead exemption as was  
21 previously entitled and:

- 22 1. The transfer of title is to correct an error;  
23 2. The transfer is between legal and equitable title;

24 or

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

1 (b) The transfer is between husband and wife,  
2 including a transfer to a surviving spouse or a transfer due  
3 to a dissolution of marriage;

4 (c) The transfer occurs by operation of law under s.  
5 732.4015; or

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

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

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

1 | property's assessed value shall be increased by the just value  
2 | of that portion of the changed or improved homestead property  
3 | which is in excess of 110 percent of the square footage of the  
4 | homestead property before the damage or destruction or of that  
5 | portion exceeding 1,500 square feet. Homestead property  
6 | damaged or destroyed by misfortune or calamity which, after  
7 | being changed or improved, has a square footage of less than  
8 | 100 percent of the homestead property's total square footage  
9 | before the damage or destruction shall be assessed pursuant to  
10 | subsection (5). This paragraph applies to changes, additions,  
11 | or improvements commenced within 3 years after the January 1  
12 | following the damage or destruction of the homestead.

13 |         (c) Changes, additions, or improvements that replace  
14 | all or a portion of real property that was damaged or  
15 | destroyed by misfortune or calamity shall be assessed upon  
16 | substantial completion as if such damage or destruction had  
17 | not occurred and in accordance with paragraph (b) if the owner  
18 | of such property:

19 |             1. Was permanently residing on such property when the  
20 | damage or destruction occurred;

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

23 |             3. Applies for and receives homestead exemption on  
24 | such property the following year.

25 |         (d) Changes, additions, or improvements include  
26 | improvements made to common areas or other improvements made  
27 | to property other than to the homestead property by the owner  
28 | or by an owner association, which improvements directly  
29 | benefit the homestead property. Such changes, additions, or  
30 | improvements shall be assessed at just value, and the just  
31 |

1 value shall be apportioned among the parcels benefiting from  
2 the improvement.

3 (5) When property is destroyed or removed and not  
4 replaced, the assessed value of the parcel shall be reduced by  
5 the assessed value attributable to the destroyed or removed  
6 property. If the destruction or removal of homestead property  
7 assessed under this section results in failure to meet the  
8 condition required under subsection (2), the property shall no  
9 longer qualify for assessment under this section.

10 (6) Only property that receives a homestead exemption  
11 is subject to this section. No portion of property that is  
12 assessed solely on the basis of character or use pursuant to  
13 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,  
14 is subject to this section. When property is assessed under s.  
15 193.461, s. 193.501, or s. 193.505 and contains a residence  
16 under the same ownership, the portion of the property  
17 consisting of the residence and curtilage must be assessed  
18 separately, pursuant to s. 193.011, for the assessment to be  
19 subject to the limitation in this section.

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

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

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

31

1 (b) If changes, additions, or improvements are not  
2 assessed at just value as of the first January 1 after they  
3 were substantially completed, the property appraiser shall  
4 determine the just value for such changes, additions, or  
5 improvements for the year they were substantially completed.  
6 Assessments for subsequent years shall be corrected, applying  
7 this section if applicable.

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

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

28 Section 14. Section 193.1551, Florida Statutes, is  
29 amended to read:

30 193.1551 Assessment of certain homestead property  
31 damaged in 2004 named storms.--Notwithstanding the provisions



1 of s. 193.155(4), the assessment at just value for changes,  
2 additions, or improvements to homestead property assessed  
3 under the provisions of s. 4(c), Art. VII of the State  
4 Constitution, pursuant to s. 27, Art. XII of the State  
5 Constitution, which was rendered uninhabitable in one or more  
6 of the named storms of 2004 shall be limited to the square  
7 footage exceeding 110 percent of the homestead property's  
8 total square footage. Additionally, homes having square  
9 footage of 1,350 square feet or less which were rendered  
10 uninhabitable may rebuild up to 1,500 total square feet and  
11 the increase in square footage shall not be considered as a  
12 change, an addition, or an improvement that is subject to  
13 assessment at just value. The provisions of this section are  
14 limited to homestead properties in which repairs are completed  
15 by January 1, 2008, and apply retroactively to January 1,  
16 2005.

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

19 196.031 Exemption of homesteads.--

20 (1) Every person who, on January 1, has the legal  
21 title or beneficial title in equity to real property in this  
22 state and who resides thereon and in good faith makes the same  
23 his or her permanent residence, or the permanent residence of  
24 another or others legally or naturally dependent upon such  
25 person, is entitled to an exemption from all taxation, except  
26 for assessments for special benefits, of 75 percent of the  
27 just value up to \$200,000 and 15 percent of the just value  
28 from \$200,001 up to \$500,000 ~~up to the assessed valuation of~~  
29 ~~\$5,000~~ on the residence and contiguous real property, as  
30 defined in s. 6, Art. VII of the State Constitution. The  
31 \$500,000 threshold shall be adjusted each year by the

1 percentage change in per capita Florida personal income, as  
2 defined in s. 200.001. The exemption may not be less than  
3 \$50,000; however, for low-income seniors who meet the  
4 eligibility criteria under s. 196.075, the exemption may not  
5 be less than \$100,000. Such title may be held by the  
6 entireties, jointly, or in common with others, and the  
7 exemption may be apportioned among such of the owners as shall  
8 reside thereon, as their respective interests shall appear. If  
9 only one of the owners of an estate held by the entireties or  
10 held jointly with the right of survivorship resides on the  
11 property, that owner is allowed an exemption as specified in  
12 this subsection ~~of up to the assessed valuation of \$5,000~~ on  
13 the residence and contiguous real property. However, no such  
14 exemption of more than the amount specified in this subsection  
15 ~~\$5,000~~ is allowed to any one person or on any one dwelling  
16 house, except that an exemption up to the amount specified in  
17 this subsection ~~assessed valuation of \$5,000~~ may be allowed on  
18 each apartment or mobile home occupied by a tenant-stockholder  
19 or member of a cooperative corporation and on each condominium  
20 parcel occupied by its owner. Except for owners of an estate  
21 held by the entireties or held jointly with the right of  
22 survivorship, the amount of the exemption may not exceed the  
23 proportionate assessed valuation of all owners who reside on  
24 the property. Before such exemption may be granted, the deed  
25 or instrument shall be recorded in the official records of the  
26 county in which the property is located. The property  
27 appraiser may request the applicant to provide additional  
28 ownership documents to establish title.

29 (2) For persons whose homestead property is assessed  
30 under s. 4(c), Art. VII of the State Constitution, pursuant to  
31 s. 27, Art. XII of the State Constitution, the exemption

1 provided in subsection (1) is limited to the exemption to  
2 which they would have been entitled under s. 6(a) through (d),  
3 Art. VII of the State Constitution as it existed on December  
4 31, 2007.

5 ~~(3)(2)~~ As used in subsection (1), the term  
6 "cooperative corporation" means a corporation, whether for  
7 profit or not for profit, organized for the purpose of owning,  
8 maintaining, and operating an apartment building or apartment  
9 buildings or a mobile home park to be occupied by its  
10 stockholders or members; and the term "tenant-stockholder or  
11 member" means an individual who is entitled, solely by reason  
12 of his or her ownership of stock or membership in a  
13 cooperative corporation, as evidenced in the official records  
14 of the office of the clerk of the circuit court of the county  
15 in which the apartment building is located, to occupy for  
16 dwelling purposes an apartment in a building owned by such  
17 corporation or to occupy for dwelling purposes a mobile home  
18 which is on or a part of a cooperative unit. A corporation  
19 leasing land for a term of 98 years or more for the purpose of  
20 maintaining and operating a cooperative thereon shall be  
21 deemed the owner for purposes of this exemption.

22 ~~(4)(3)(a) For every person who is entitled to the~~  
23 ~~exemption provided in subsection (1), who is a permanent~~  
24 ~~resident of this state, and who is 65 years of age or older,~~  
25 ~~the exemption is increased to \$10,000 of assessed valuation~~  
26 ~~for taxes levied by governing bodies of counties,~~  
27 ~~municipalities, and special districts.~~

28 ~~(b) For every person who is entitled to the exemption~~  
29 ~~provided in subsection (1), who has been a permanent resident~~  
30 ~~of this state for the 5 consecutive years prior to claiming~~  
31 ~~the exemption under this subsection, and who qualifies for the~~

1 ~~exemption granted pursuant to s. 196.202 as a totally and~~  
2 ~~permanently disabled person, the exemption is increased to~~  
3 ~~\$9,500 of assessed valuation for taxes levied by governing~~  
4 ~~bodies of counties, municipalities, and special districts.~~

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

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

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

23 ~~(4) The property appraisers of the various counties~~  
24 ~~shall each year compile a list of taxable property and its~~  
25 ~~value removed from the assessment rolls of each school~~  
26 ~~district as a result of the excess of exempt value above that~~  
27 ~~amount allowed for nonschool levies as provided in subsections~~  
28 ~~(1) and (3), as well as a statement of the loss of tax revenue~~  
29 ~~to each school district from levies other than the minimum~~  
30 ~~financial effort required pursuant to s. 1011.60(6), and shall~~  
31

1 ~~deliver a copy thereof to the Department of Revenue upon~~  
2 ~~certification of the assessment roll to the tax collector.~~

3 Section 16. Section 196.002, Florida Statutes, is  
4 amended to read:

5 196.002 Legislative intent.--For the purposes of  
6 assessment roll recordkeeping and reporting,+

7 ~~(1) The increase in the homestead exemption provided~~  
8 ~~in s. 196.031(3)(d) shall be reported separately for those~~  
9 ~~persons entitled to exemption under paragraph (a) or paragraph~~  
10 ~~(b) of s. 196.031(3) and for those persons entitled to~~  
11 ~~exemption under s. 196.031(1) but not under said paragraphs;~~  
12 ~~and~~

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

17 Section 17. Paragraph (b) of subsection (2) of section  
18 197.252, Florida Statutes, is amended to read:

19 197.252 Homestead tax deferral.--

20 (2)

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

1 the ad valorem taxes plus non-ad valorem assessments in their  
2 entirety.

3 Section 18. Section 196.183, Florida Statutes, is  
4 created to read:

5 196.183 Exemption for tangible personal property.--

6 (1) Each tangible personal property tax return is  
7 eligible for an exemption from ad valorem taxation of up to  
8 \$25,000 of assessed value. A single return must be filed for  
9 each site in the county where the owner of tangible personal  
10 property transacts business. Owners of freestanding property  
11 placed at multiple sites, other than sites where the owner  
12 transacts business, must file a single return, including all  
13 such property located in the county. Freestanding property  
14 placed at multiple sites includes vending and amusement  
15 machines, LP/propane tanks, utility and cable company  
16 property, billboards, leased equipment, and similar property  
17 that is not customarily located in the offices, stores, or  
18 plants of the owner, but is placed throughout the county.  
19 Railroads, private carriers, and other companies assessed  
20 pursuant to s. 193.085 shall be allowed one \$25,000 exemption  
21 for each county to which the value of their property is  
22 allocated.

23 (2) The requirement that an annual tangible personal  
24 property tax return pursuant to s. 193.052 be filed for  
25 taxpayers owning taxable property the value of which, as  
26 listed on the return, does not exceed the exemption provided  
27 in this section is waived. In order to qualify for this  
28 waiver, a taxpayer must file an initial return on which the  
29 exemption is taken. If, in subsequent years, the taxpayer owns  
30 taxable property the value of which, as listed on the return,  
31 exceeds the exemption, the taxpayer is obligated to file a

1 return. The taxpayer may again qualify for the waiver only  
2 after filing a return on which the value as listed on the  
3 return does not exceed the exemption. A return filed or  
4 required to be filed shall be considered an application filed  
5 or required to be filed for the exemption under this section.

6 (3) The exemption provided in this section does not  
7 apply in any year a taxpayer fails to file a return that is  
8 not waived pursuant to subsection (2). Any taxpayer who  
9 received a waiver pursuant to subsection (2) and who owns  
10 taxable property the value of which, as listed on the return,  
11 exceeds the exemption in a subsequent year and who fails to  
12 file a return with the property appraiser is subject to the  
13 penalty contained in s. 193.072(1)(a) calculated without the  
14 benefit of the exemption pursuant to this section. Any  
15 taxpayer claiming more exemptions than allowed pursuant to  
16 subsection (1) is subject to the taxes exempted as a result of  
17 wrongfully claiming the additional exemptions plus 15 percent  
18 interest per annum and a penalty of 50 percent of the taxes  
19 exempted.

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

23 Section 19. Section 193.017, Florida Statutes, is  
24 amended to read:

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

27 193.017 Assessment of structural improvements on land  
28 owned by a community land trust and used to provide affordable  
29 housing.--

30 (1) As used in this section, the term "community land  
31 trust" means a nonprofit entity that is qualified as

1 charitable under s. 501(c)(3) of the Internal Revenue Code and  
2 has as one of its purposes the acquisition of land to be held  
3 in perpetuity for the primary purpose of providing affordable  
4 homeownership.

5 (2) A community land trust may convey structural  
6 improvements located on specific parcels of such land which  
7 are identified by a legal description contained in and subject  
8 to a ground lease having a term of at least 99 years to  
9 natural persons or families who meet the extremely-low,  
10 very-low, low, and moderate income limits, as specified in s.  
11 420.0004, or the income limits for workforce housing, as  
12 defined in s. 420.5095(3). A community land trust shall retain  
13 a preemptive option to purchase any structural improvements on  
14 the land at a price determined by a formula specified in the  
15 ground lease which is designed to ensure that the structural  
16 improvements remain affordable.

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

22 (a) The amount a willing purchaser would pay a willing  
23 seller shall be limited to the amount determined by the  
24 formula in the ground lease.

25 (b) If the ground lease and all amendments and  
26 supplements thereto, or a memorandum documenting how such  
27 lease and amendments or supplements restrict the price at  
28 which the improvements may be sold, is recorded in the  
29 official public records of the county in which the leased land  
30 is located, the recorded lease and any amendments and  
31 supplements, or the recorded memorandum, shall be deemed a



1 land use regulation during the term of the lease as amended or  
2 supplemented.

3 Section 20. Section 193.803, Florida Statutes, is  
4 created to read:

5 193.803 Assessment of eligible rental property used  
6 for workforce and affordable housing; classification.--

7 (1) Upon the property owner's application on a form  
8 prescribed by the Department of Revenue, the property  
9 appraiser shall annually classify for assessment purposes all  
10 eligible property used for workforce rental housing or  
11 affordable rental housing. Eligibility shall be as provided in  
12 this section.

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

28 (3)(a) Eligible property may not be classified as  
29 workforce rental housing or affordable rental housing unless  
30 an application is filed on or before March 1 of each year.  
31 Before approving a classification, the property appraiser may

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

1 application or statement be made for the renewal of the  
2 classification of property within the county as workforce  
3 rental housing or affordable rental housing after an initial  
4 classification is granted by the property appraiser. Such  
5 waiver may be revoked by a majority vote of the governing body  
6 of the county. Notwithstanding such waiver, an application  
7 must be refiled when any property granted the classification  
8 is sold or otherwise disposed of, when the ownership changes  
9 in any manner, when the applicant ceases to use the property  
10 as workforce rental housing or affordable rental housing, or  
11 when the status of the owner changes so as to change the  
12 classified status of the property.

13 (b) For purposes of granting a workforce rental  
14 housing or affordable rental housing classification for  
15 January 1, 2008, only, the term "extenuating circumstances" as  
16 used in paragraph (a) includes the failure of the property  
17 owner to return the application for classification by March 1,  
18 2008.

19 (4) The following types of property are eligible to be  
20 classified by a property appraiser as workforce rental housing  
21 or affordable rental housing property, and shall be assessed  
22 based upon their character and use and as further described in  
23 this section:

24 (a) Property that is funded and rent restricted by the  
25 United States Department of Housing and Urban Development  
26 under s. 8 of the United States Housing Act of 1937 and that  
27 provides affordable housing for eligible persons as defined by  
28 s. 159.603 or the elderly, extremely-low-income persons, or  
29 very-low-income persons as specified in s. 420.0004.

30 (b) Rental property for multifamily housing,  
31 commercial fishing workers and farmworkers, families, persons

1 who are homeless, or the elderly which is funded and rent  
2 restricted by the Florida Housing Finance Corporation under s.  
3 420.5087, s. 420.5089, s. 420.509, or s. 420.5095, the State  
4 Housing Initiatives Partnership Program under s. 420.9072, s.  
5 420.9075, or s. 42 of the Internal Revenue Code of 1986, 26  
6 U.S.C. s. 42; the HOME Investment Partnership Program under  
7 the Cranston-Gonzalez National Affordable Housing Act, 42  
8 U.S.C. ss. 12741 et seq.; or the Federal Home Loan Bank's  
9 Affordable Housing Program established pursuant to the  
10 Financial Institutions Reform, Recovery and Enforcement Act of  
11 1989, Pub. L. No. 101-73.

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

23 (5) The property appraiser shall remove from the  
24 classification of workforce rental housing or affordable  
25 rental housing any properties for which the classified use has  
26 been abandoned or discontinued, the property has been diverted  
27 to another use, or the participation in and eligibility for  
28 the programs specified in this section has been terminated.  
29 Such removed property shall be assessed at just value under s.  
30 193.011.  
31

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

8           (a) Property used for workforce rental housing or  
9 affordable rental housing as described in subsection (4) shall  
10 be assessed under the income approach using the actual net  
11 operating income.

12           (b) Property used for workforce rental housing and  
13 affordable rental housing which has received low-income  
14 housing tax credits from the Florida Housing Finance  
15 Corporation under s. 420.5099 shall be assessed under the  
16 income approach using the actual net operating income and the  
17 following applies:

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

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

22           3. Any costs paid with the tax credits and costs paid  
23 with the proceeds from additional financing under chapter 420  
24 may not be included as income.

25           (7) By April 1 of each year, the property owner must  
26 provide the property appraiser with a return on a form and in  
27 a manner prescribed by the Department of Revenue which  
28 includes a rent roll and an income and expense statement for  
29 the preceding year. After a review of the rent roll and the  
30 income and expense statement, the property appraiser may  
31 request additional information from the property owner as may

1 be reasonably required to consider the methodologies in  
2 subsection (6). Failure to timely provide the property  
3 appraiser with the requested information, including failure to  
4 meet any extension that may be granted for the submission of  
5 information, shall result in an estimated assessment based on  
6 the best available information instead of an assessment based  
7 on the methodologies provided in subsection (6). Such  
8 assessment shall be deemed to be prima facie correct and may  
9 be included on the tax roll, and taxes may be extended on the  
10 tax roll in the same manner as for all other taxes.

11 (8) It is the duty of the owner of any property used  
12 for workforce rental housing or affordable rental housing that  
13 has been granted the classification for assessment under this  
14 section who is not required to file an annual application or  
15 statement to notify the property appraiser promptly whenever  
16 the use of the property, or the status or condition of the  
17 owner, changes so as to change the classified status of the  
18 property. If any property owner fails to so notify the  
19 property appraiser and the property appraiser determines that  
20 for any year within the prior 10 years the owner was not  
21 entitled to receive such classification, the owner of the  
22 property is subject to the taxes otherwise due and owing as a  
23 result of such failure plus 15 percent interest per annum and  
24 a penalty of 50 percent of the additional taxes owed. It is  
25 the duty of the property appraiser making such determination  
26 to record in the public records of the county in which the  
27 rental property is located a notice of tax lien against any  
28 property owned by that person or entity in the county, and  
29 such property must be identified in the notice of tax lien.  
30 Such property is subject to the payment of all taxes and  
31 penalties. Such lien, when filed, attaches to any property

1 identified in the notice of tax lien owned by the person or  
2 entity that illegally or improperly received the  
3 classification. If such person or entity no longer owns  
4 property in that county but owns property in another county or  
5 counties in the state, the property appraiser shall record in  
6 such other county or counties a notice of tax lien identifying  
7 the property owned by such person or entity in such county or  
8 counties which becomes a lien against the identified property.

9 Section 21. Section 196.1978, Florida Statutes, is  
10 amended to read:

11 196.1978 Affordable housing property  
12 exemption.--Property used to provide affordable housing  
13 serving eligible persons as defined by s. 159.603(7) and  
14 natural persons or families meeting the extremely-low,  
15 very-low, low, or moderate persons meeting income limits  
16 specified in s. 420.0004 ~~s. 420.0004(8), (10), (11), and (15)~~,  
17 which property is owned entirely by a nonprofit entity that  
18 ~~which~~ is a corporation not for profit which is qualified as  
19 charitable under s. 501(c)(3) of the Internal Revenue Code and  
20 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717 or a  
21 limited partnership, the sole general partner of which is a  
22 corporation not for profit which is qualified as charitable  
23 under s. 501(c)(3) of the Internal Revenue Code and which  
24 complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be  
25 considered property owned by an exempt entity and used for a  
26 charitable purpose, and those portions of the affordable  
27 housing property which provide housing to natural persons or  
28 families that meet the extremely-low, very-low, low, or  
29 moderate income limits specified individuals with incomes as  
30 defined in s. 420.0004 ~~s. 420.0004(10) and (15)~~ shall be  
31 exempt from ad valorem taxation to the extent authorized in s.

1 196.196. All property identified in this section shall comply  
2 with the criteria for determination of exempt status to be  
3 applied by property appraisers on an annual basis as defined  
4 in s. 196.195. The Legislature intends that any property owned  
5 by a limited liability company or a limited partnership that  
6 ~~which~~ is disregarded as an entity for federal income tax  
7 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)  
8 shall be treated as owned by its sole member or sole general  
9 partner. The exemption provided in this section also extends  
10 to land that is owned by an exempt entity and that is subject  
11 to a 99-year or longer ground lease for the purpose of  
12 providing affordable homeownership.

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

16 192.0105 Taxpayer rights.--There is created a Florida  
17 Taxpayer's Bill of Rights for property taxes and assessments  
18 to guarantee that the rights, privacy, and property of the  
19 taxpayers of this state are adequately safeguarded and  
20 protected during tax levy, assessment, collection, and  
21 enforcement processes administered under the revenue laws of  
22 this state. The Taxpayer's Bill of Rights compiles, in one  
23 document, brief but comprehensive statements that summarize  
24 the rights and obligations of the property appraisers, tax  
25 collectors, clerks of the court, local governing boards, the  
26 Department of Revenue, and taxpayers. Additional rights  
27 afforded to payors of taxes and assessments imposed under the  
28 revenue laws of this state are provided in s. 213.015. The  
29 rights afforded taxpayers to assure that their privacy and  
30 property are safeguarded and protected during tax levy,  
31 assessment, and collection are available only insofar as they



1 are implemented in other parts of the Florida Statutes or  
2 rules of the Department of Revenue. The rights so guaranteed  
3 to state taxpayers in the Florida Statutes and the  
4 departmental rules include:

5 (1) THE RIGHT TO KNOW.--

6 (a) The right to be mailed notice of proposed property  
7 taxes and proposed or adopted non-ad valorem assessments (see  
8 ss. 194.011(1), 200.065(2)(b) and (d) and ~~(14)(a)~~~~(13)(a)~~, and  
9 200.069). The notice must also inform the taxpayer that the  
10 final tax bill may contain additional non-ad valorem  
11 assessments (see s. 200.069(10)).

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

13 (b) The right to petition the value adjustment board  
14 over objections to assessments, denial of exemption, denial of  
15 agricultural classification, denial of historic  
16 classification, denial of high-water recharge classification,  
17 denial of workforce rental housing or affordable rental  
18 housing classification, disapproval of tax deferral, and any  
19 penalties on deferred taxes imposed for incorrect information  
20 willfully filed. Payment of estimated taxes does not preclude  
21 the right of the taxpayer to challenge his or her assessment  
22 (see ss. 194.011(3), 196.011(6) and (9)(a), 196.151,  
23 196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2),  
24 193.803(2), 197.253(2), 197.301(2), and 197.2301(11)).

25 (c) The right to file a petition for exemption, ~~or~~  
26 agricultural classification, or workforce rental housing or  
27 affordable rental housing classification with the value  
28 adjustment board when an application deadline is missed, upon  
29 demonstration of particular extenuating circumstances for  
30 filing late (see ss. 193.461(3)(a), 193.803(3)(a), and  
31 196.011(1), (7), (8), and (9)(c)).

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

3           193.052 Preparation and serving of returns.--

4           (2) No return shall be required for real property the  
5 ownership of which is reflected in instruments recorded in the  
6 public records of the county in which the property is located,  
7 unless otherwise required in this title. In order for land to  
8 be considered for agricultural classification under s.

9 193.461, ~~or~~ high-water recharge classification under s.

10 193.625, or workforce rental housing or affordable rental

11 housing classification under s. 193.803, an application for

12 classification must be filed on or before March 1 of each year  
13 with the property appraiser of the county in which the land is  
14 located, except as provided in s. 193.461(3)(a). The

15 application must state that the lands on January 1 of that

16 year were used primarily for bona fide commercial agricultural  
17 or high-water recharge purposes or for workforce rental

18 housing or affordable rental housing classified under s.

19 193.803.

20           Section 24. Paragraph (d) of subsection (3) of section  
21 193.461, Florida Statutes, is amended to read:

22           193.461 Agricultural lands; classification and  
23 assessment; mandated eradication or quarantine program.--

24           (3)

25           (d) When property receiving an agricultural  
26 classification contains a residence under the same ownership,  
27 the portion of the property consisting of the residence and  
28 curtilage must be assessed separately, pursuant to s. 193.011,  
29 to qualify for the assessment limitation set forth in s.

30 193.155 or to qualify for the homestead exemption under s.

31

1 196.031(1). The remaining property may be classified under the  
2 provisions of paragraphs (a) and (b).

3 Section 25. Paragraph (d) of subsection (3) of section  
4 194.011, Florida Statutes, is amended to read:

5 194.011 Assessment notice; objections to  
6 assessments.--

7 (3) A petition to the value adjustment board must be  
8 in substantially the form prescribed by the department.  
9 Notwithstanding s. 195.022, a county officer may not refuse to  
10 accept a form provided by the department for this purpose if  
11 the taxpayer chooses to use it. A petition to the value  
12 adjustment board shall describe the property by parcel number  
13 and shall be filed as follows:

14 (d) The petition may be filed, as to valuation issues,  
15 at any time during the taxable year on or before the 25th day  
16 following the mailing of notice by the property appraiser as  
17 provided in subsection (1). With respect to an issue  
18 involving the denial of an exemption, an agricultural or  
19 high-water recharge classification application, an application  
20 for classification as historic property used for commercial or  
21 certain nonprofit purposes, an application for classification  
22 as workforce rental housing or affordable rental housing, or a  
23 deferral, the petition must be filed at any time during the  
24 taxable year on or before the 30th day following the mailing  
25 of the notice by the property appraiser under s. 193.461, s.  
26 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by  
27 the tax collector under s. 197.253.

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

30 195.073 Classification of property.--All items  
31 required by law to be on the assessment rolls must receive a

1 classification based upon the use of the property. The  
2 department shall promulgate uniform definitions for all  
3 classifications. The department may designate other  
4 subclassifications of property. No assessment roll may be  
5 approved by the department which does not show proper  
6 classifications.

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

9 (a) Residential, subclassified into categories, one  
10 category for homestead property and one for nonhomestead  
11 property:

- 12 1. Single family.
- 13 2. Mobile homes.
- 14 3. Multifamily.
- 15 4. Condominiums.
- 16 5. Cooperatives.
- 17 6. Retirement homes.

18 (b) Commercial and industrial.

19 (c) Agricultural.

20 (d) Nonagricultural acreage.

21 (e) High-water recharge.

22 (f) Historic property used for commercial or certain  
23 nonprofit purposes.

24 (g) Exempt, wholly or partially.

25 (h) Centrally assessed.

26 (i) Leasehold interests.

27 (j) Time-share property.

28 (k) Workforce rental housing and affordable rental  
29 housing property.

30 (l)(k) Other.  
31

1           Section 27. Paragraph (a) of subsection (3) of section  
2 195.096, Florida Statutes, is amended to read:

3           195.096 Review of assessment rolls.--

4           (3)(a) Upon completion of review pursuant to paragraph  
5 (2)(f), the department shall publish the results of reviews  
6 conducted under this section. The results must include all  
7 statistical and analytical measures computed under this  
8 section for the real property assessment roll as a whole, the  
9 personal property assessment roll as a whole, and  
10 independently for the following real property classes whenever  
11 the classes constituted 5 percent or more of the total  
12 assessed value of real property in a county on the previous  
13 tax roll:

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

17           2. Residential property that consists of two or more  
18 primary living units.

19           3. Agricultural, high-water recharge, historic  
20 property used for commercial or certain nonprofit purposes,  
21 workforce rental housing and affordable rental housing  
22 property, and other use-valued property.

23           4. Vacant lots.

24           5. Nonagricultural acreage and other undeveloped  
25 parcels.

26           6. Improved commercial and industrial property.

27           7. Taxable institutional or governmental, utility,  
28 locally assessed railroad, oil, gas and mineral land,  
29 subsurface rights, and other real property.

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31

1 When one of the above classes constituted less than 5 percent  
2 of the total assessed value of all real property in a county  
3 on the previous assessment roll, the department may combine it  
4 with one or more other classes of real property for purposes  
5 of assessment ratio studies or use the weighted average of the  
6 other classes for purposes of calculating the level of  
7 assessment for all real property in a county. The department  
8 shall also publish such results for any subclassifications of  
9 the classes or assessment rolls it may have chosen to study.

10 Section 28. Section 200.186, Florida Statutes, is  
11 created to read:

12 200.186 Maximum millage rates for the 2008-2009 fiscal  
13 year.--

14 (1) In the 2008-2009 fiscal year, a county, municipal  
15 service taxing units of that county, and special districts  
16 dependent to that county; a municipality and special districts  
17 dependent to that municipality; and an independent special  
18 district may levy a maximum millage that is determined as  
19 follows:

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

23 1. Ad valorem tax revenue levied in the 2007-2008  
24 fiscal year, as used in the calculation of the rolled-back  
25 rate, shall be reduced by any tax revenue resulting from a  
26 millage rate approved by a super majority vote of the  
27 governing board of the taxing authority in excess of the  
28 maximum rate that could have been levied by a majority vote as  
29 provided in s. 200.185; and

30 2. The taxable value within the jurisdiction of each  
31 taxing authority, as used in the calculation of the

1 rolled-back rate, shall be increased by the amount necessary  
2 to offset any reduction in taxable value occurring as a result  
3 of the amendments to the State Constitution contained in SJR  
4 4B or HJR 3B revising the homestead tax exemption and  
5 providing an exemption from ad valorem taxation for tangible  
6 personal property.

7 (b) If approved by a two-thirds vote of the governing  
8 body, a rate may be levied in excess of the rate calculated  
9 pursuant to paragraph (a) if the excess is not more than 67  
10 percent of the difference between the rolled-back rate  
11 calculated pursuant to s. 200.065, and the rate calculated in  
12 paragraph (a).

13 (c) A rate may be levied in excess of the millage rate  
14 allowed in paragraph (b) if the rate is approved by a  
15 unanimous vote of the governing body or if approved by a  
16 referendum of the voters.

17 (2) Any county or municipality that is in violation of  
18 this section shall forfeit the distribution of the local  
19 government half-cent sales tax revenues during the 12 months  
20 following a determination of noncompliance by the Department  
21 of Revenue, subject to the conditions provided in ss. 200.065  
22 and 218.63.

23 (3) The millage rate of a county or municipality,  
24 municipal service taxing unit of that county, and any special  
25 district dependent to that county or municipality may exceed  
26 in any year the maximum millage rate calculated pursuant to  
27 this section if the total county ad valorem taxes levied or  
28 total municipal ad valorem taxes levied, as defined in s.  
29 200.001, do not exceed the maximum total county ad valorem  
30 taxes levied or maximum total municipal ad valorem taxes  
31 levied, as defined in s. 200.001, respectively. Total taxes

1 levied may exceed the maximum calculated pursuant to this  
2 section as a result of an increase in taxable value above that  
3 certified in s. 200.065(1) if such increase is less than the  
4 percentage amounts contained in s. 200.065(6); however, if  
5 such increase in taxable value exceeds the percentage amounts  
6 contained in s. 200.065(6), millage rates subject to this  
7 section must be reduced so that total taxes levied do not  
8 exceed the maximum.

9 (4) If the amendments to the State Constitution  
10 contained in SJR 4B or HJR 3B revising the homestead tax  
11 exemption and providing an exemption from ad valorem taxation  
12 for tangible personal property, are approved by a vote of the  
13 electors, this section shall supersede the provisions of s.  
14 200.185(5).

15 Section 29. If any law that is amended by this act was  
16 also amended by a law enacted during the 2007 Regular Session  
17 or any 2007 special session of the Legislature, such laws  
18 shall be construed as if they had been enacted during the same  
19 session of the Legislature, and full effect should be given to  
20 each if that is possible.

21 Section 30. Except as otherwise expressly provided in  
22 this act, this act and section 29 of this act shall take  
23 effect upon becoming a law, sections 13 through 28 of this act  
24 shall take effect only upon the effective date of amendments  
25 to the State Constitution contained in Senate Joint Resolution  
26 4B or House Joint Resolution 3B revising the homestead tax  
27 exemption and providing an exemption from ad valorem taxation  
28 for tangible personal property and property used for workforce  
29 and affordable rental housing, and sections 13 through 28 of  
30 this act shall apply retroactively to the 2008 tax roll.  
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SENATE SUMMARY

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2  
3 Revises various provisions governing the fixing of  
4 millage rates. Revises the method for computing the  
5 rolled-back rate. Requires that property appraisers  
6 provide instructions to the taxing authorities for  
7 computing the maximum millage rates. Revises the method  
8 of calculating the maximum millage rate beginning in the  
9 2009-2010 fiscal year. Provides for higher millage rates  
10 if adopted by certain required votes of the governing  
11 body of the taxing authority or approved by referendum.  
12 Provides certain exceptions to the limitations on millage  
13 rates. Provides that a county or municipality is subject  
14 to forfeiture of the allocation of the local government  
15 half-cent sales tax revenues if it does not comply with  
16 provisions limiting maximum millage rates. Requires each  
17 taxing authority to include calculations upon which  
18 maximum millage rates are based in the certification of  
19 value. Specifies the maximum millage rates that a county,  
20 municipality, dependent district, or independent district  
21 may levy for the 2007-2008 fiscal year based on per  
22 capita growth in ad valorem taxes. Requires the  
23 Department of Revenue to calculate and publish the per  
24 capita growth in ad valorem taxes for each taxing  
25 authority. Provides certain exceptions to the limitations  
26 on maximum millage rates. Authorizes the Department of  
27 Revenue to adopt emergency rules. Revises the exemption  
28 from taxation provided for homesteads. Specifies the  
29 amount of the exemption based on just value. Provides  
30 that a owner of property is entitled to an alternative  
31 exemption under certain circumstances. Exempts tangible  
personal property tax returns from \$25,000 of assessed  
value. Provides penalties for failure to file a return as  
required or to claim more exemptions than allowed.  
Revises provisions providing for the assessment of  
property receiving the low-income housing tax credit.  
Provides for the assessment of structural improvements on  
land owned by a community land trust and used to provide  
affordable housing. Provides for the assessment of rental  
property used for workforce housing or affordable  
housing. Requires that a property owner file an  
application for such classification with the property  
appraiser or file a petition with the value adjustment  
board. Specifies the types of property that are eligible  
to be classified as workforce rental housing or  
affordable rental housing. Requires that property be  
removed from such classification if its use or program  
eligibility changes. Requires that the property owner  
annually provide a rent roll and income and expense  
statement to the property appraiser for the preceding  
year. (See bill for details.)