



1 reporting requirements for the property  
2 appraiser in order to conform to changes made  
3 by the act; amending s. 193.114, F.S.;  
4 providing additional requirements for  
5 assessment rolls; amending s. 193.155, F.S.;  
6 providing for the assessment of homestead  
7 property following a change in ownership based  
8 on the just value of the immediate prior  
9 homestead; providing for determining the just  
10 value of the new homestead; providing for  
11 assessing a homestead established by two or  
12 more persons who held prior homestead property;  
13 providing requirements for applying for such an  
14 assessment; requiring that the Department of  
15 Revenue provide by rule for documenting  
16 entitlement to the assessment; amending s.  
17 196.031, F.S.; increasing the amount of the  
18 exemption provided for homestead property;  
19 providing for an additional exemption for  
20 levies other than school district levies;  
21 deleting obsolete provisions; deleting a  
22 requirement that property appraisers compile  
23 information concerning the loss of certain tax  
24 revenues and submit a copy to the Department of  
25 Revenue; creating s. 196.078, F.S.; providing  
26 for an additional homestead exemption for  
27 first-time Florida homebuyers; providing a  
28 definition; providing for the amount of the  
29 additional exemption; requiring that a person  
30 claiming such exemption submit a sworn  
31 statement attesting that he or she has never

1 owned property that received a homestead  
2 exemption in this state; providing requirements  
3 for forms; providing penalties; creating s.  
4 196.098, F.S.; providing an additional tax  
5 exemption for low-income seniors; providing for  
6 eligibility and a limitation on income;  
7 providing for an annual adjustment in the  
8 income limitations; requiring the department to  
9 provide for verifying age and income by rule;  
10 amending s. 196.161, F.S.; providing that  
11 claims for homestead exemptions by persons not  
12 entitled to such exemptions subjects the  
13 property to tax liens; amending s. 197.252,  
14 F.S., relating to the homestead tax deferral;  
15 conforming provisions to changes made by the  
16 act; creating s. 196.183, F.S.; exempting each  
17 tangible personal property tax return from a  
18 specified amount of assessed value; limiting a  
19 single business operation within a county to  
20 one exemption; providing a procedure for  
21 waiving the requirement to file an annual  
22 tangible personal property tax return if the  
23 taxpayer is entitled to the exemption;  
24 providing penalties for failure to file a  
25 return as required or to claim more exemptions  
26 than allowed; providing that the exemption does  
27 not apply to certain mobile homes; creating s.  
28 193.803, F.S.; providing for the assessment of  
29 rental property used for workforce housing or  
30 affordable housing; authorizing a property  
31 owner to appeal a denial of eligibility to the

1 value adjustment board; requiring that a  
2 property owner file an application for such  
3 classification with the property appraiser or  
4 file a petition with the value adjustment  
5 board; providing a fee for filing a petition;  
6 providing for reapplication to be made on a  
7 short form provided by the Department of  
8 Revenue; defining the term "extenuating  
9 circumstances" for purposes of granting a  
10 classification for January 1, 2008; specifying  
11 the types of property that are eligible to be  
12 classified as workforce rental housing or  
13 affordable rental housing; providing for the  
14 assessment of property receiving the low-income  
15 housing tax credit; requiring that property be  
16 removed from such classification if its use or  
17 program eligibility changes; providing the  
18 methodologies for assessing workforce rental  
19 housing and affordable rental housing;  
20 requiring that the property owner annually  
21 provide a rent roll and income and expense  
22 statement to the property appraiser for the  
23 preceding year; authorizing the property  
24 appraiser to base the assessment on the best  
25 available information if the property owner  
26 fails to provide the rent roll and statement;  
27 providing for a tax lien to be filed against  
28 property that is misclassified as workforce  
29 rental housing or affordable rental housing  
30 within a specified period; amending ss.  
31 192.0105, 193.052, 194.011, 195.073, and

1 195.096, F.S., relating to taxpayer rights, the  
2 preparation and serving of returns, assessments  
3 involving agricultural lands, assessment  
4 notices and objections, the classification of  
5 property, and the review of assessment rolls;  
6 conforming provisions to changes made by the  
7 act; creating s. 200.186, F.S.; specifying a  
8 formula for counties, municipalities, municipal  
9 service taxing units, dependent districts, and  
10 independent districts to determine a maximum  
11 millage rate for the 2008-2009 fiscal year;  
12 providing that a taxing authority in violation  
13 of such provision forfeits its local government  
14 half-cent sales tax revenues; providing certain  
15 exceptions to the limitations on millage rates;  
16 providing an exception for calculating the  
17 rolled-back rate for certain counties;  
18 providing that certain units of government are  
19 recognized as municipalities; requiring the  
20 Department of Revenue to report to the  
21 Legislature the results of implementing ch.  
22 2007-321, Laws of Florida, relating to ad  
23 valorem taxation; requiring that the department  
24 report those governments that are not in  
25 compliance with requirements limiting certain  
26 millage rates; providing legislative intent  
27 with respect to the information reported to the  
28 department; requiring the department to report  
29 certain recommendations of the Revenue  
30 Estimating Conference and identify needed  
31 additional resources; providing that certain

1 provisions of the act apply retroactively;  
2 providing effective dates, one of which is  
3 contingent.  
4

5 Be It Enacted by the Legislature of the State of Florida:  
6

7 Section 1. Section 194.301, Florida Statutes, is  
8 amended to read:

9 194.301 Presumption of correctness.--

10 (1) In any administrative or judicial action in which  
11 a taxpayer challenges an ad valorem tax assessment of value,  
12 the property appraiser's assessment shall be presumed correct.  
13 This presumption of correctness is lost if the taxpayer shows  
14 by a preponderance of the evidence that either the property  
15 appraiser has failed to consider properly the criteria in s.  
16 193.011 or if the property appraiser's assessment is  
17 arbitrarily based on appraisal practices ~~that~~ which are  
18 different from the appraisal practices generally applied by  
19 the property appraiser to comparable property within the same  
20 class and within the same county. In addition, except for  
21 homestead property, the presumption of correctness is lost if  
22 the percentage change, exclusive of new construction, in just  
23 value of the challenged parcel is greater than the percentage  
24 change for the category of property in which the challenged  
25 parcel is included. If the presumption of correctness is lost,  
26 the taxpayer ~~has~~ shall have the burden of proving by a  
27 preponderance of the evidence that the appraiser's assessment  
28 is in excess of just value. If the presumption of correctness  
29 is retained, the taxpayer ~~has~~ shall have the burden of proving  
30 by clear and convincing evidence that the appraiser's  
31 assessment is in excess of just value. In no case shall the

1 taxpayer have the burden of proving that the property  
2 appraiser's assessment is not supported by any reasonable  
3 hypothesis of a legal assessment. If the property appraiser's  
4 assessment is determined to be erroneous, the Value Adjustment  
5 Board or the court can establish the assessment if there  
6 exists competent, substantial evidence in the record, which  
7 cumulatively meets the requirements of s. 193.011. If the  
8 record lacks competent, substantial evidence meeting the just  
9 value criteria of s. 193.011, the matter shall be remanded to  
10 the property appraiser with appropriate directions from the  
11 Value Adjustment Board or the court. This section does not  
12 authorize any value adjustment board or court to establish the  
13 value of property except in accordance with the State  
14 Constitution.

15       (2) The percentage change for a category of property  
16 shall be based on the percentage change in just value from the  
17 prior year to the current year of all parcels within that  
18 category in both years, exclusive of new construction,  
19 calculated for each tax roll by the property appraiser as of  
20 the date on which the current year's proposed tax notices were  
21 mailed. The property appraiser shall make available on the  
22 appraiser's website or upon request the percentage change for  
23 each category as soon as practicable, but no later than 10  
24 days after such mailing.

25       (3) For purposes of this section, categories of  
26 property include:

- 27           (a) Nonhomestead single-family residences.  
28           (b) Nonhomestead condominiums and cooperatives.  
29           (c) Nonhomestead mobile homes.  
30           (d) Multifamily and retirement homes.  
31

1           (e) Agricultural, high-water recharge, historic  
2 property used for commercial or certain nonprofit purposes,  
3 and other use-valued property.

4           (f) Vacant residential lots.

5           (g) Nonagricultural acreage and other undeveloped  
6 parcels.

7           (h) Improved commercial and industrial property.

8           (i) Unimproved commercial and industrial property.

9           (j) Taxable institutional or governmental, utility,  
10 locally assessed railroad, oil, gas, and mineral land,  
11 subsurface rights, and other real property.

12           Section 2. The amendments made by this act to s.  
13 194.301, Florida Statutes, apply only to assessments made on  
14 or after January 1, 2008.

15           Section 3. Section 193.017, Florida Statutes, is  
16 amended to read:

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

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

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

28           (2) A community land trust may convey structural  
29 improvements located on specific parcels of such land which  
30 are identified by a legal description contained in and subject  
31 to a ground lease having a term of at least 99 years to



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

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

14           (a) The amount a willing purchaser would pay a willing  
15 seller, which may not exceed the amount determined by the  
16 formula in the ground lease.

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

26       Section 4. Section 196.1978, Florida Statutes, is  
27 amended to read:

28       196.1978 Affordable housing property  
29 exemption.--Property used to provide affordable housing  
30 serving eligible persons as defined by s. 159.603(7) and  
31 natural persons or families meeting the extremely-low,

1 very-low, low, or moderate ~~persons meeting~~ income limits  
2 specified in s. 420.0004 ~~s. 420.0004(8), (10), (11), and (15)~~,  
3 which property is owned entirely by a nonprofit entity that  
4 ~~which~~ is a corporation not for profit which is qualified as  
5 charitable under s. 501(c)(3) of the Internal Revenue Code and  
6 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717 or a  
7 limited partnership, the sole general partner of which is a  
8 corporation not for profit which is qualified as charitable  
9 under s. 501(c)(3) of the Internal Revenue Code and which  
10 complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be  
11 considered property owned by an exempt entity and used for a  
12 charitable purpose, and those portions of the affordable  
13 housing property which provide housing to natural persons or  
14 families that meet the extremely-low, very-low, low, or  
15 moderate income limits specified ~~individuals with incomes as~~  
16 defined in s. 420.0004 ~~s. 420.0004(10) and (15)~~ shall be  
17 exempt from ad valorem taxation to the extent authorized in s.  
18 196.196. All property identified in this section shall comply  
19 with the criteria for determination of exempt status to be  
20 applied by property appraisers on an annual basis as defined  
21 in s. 196.195. The Legislature intends that any property owned  
22 by a limited liability company or a limited partnership that  
23 ~~which~~ is disregarded as an entity for federal income tax  
24 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)  
25 shall be treated as owned by its sole member or sole general  
26 partner. The exemption provided in this section also extends  
27 to land that is owned by an exempt entity and that is subject  
28 to a 99-year or longer ground lease for the purpose of  
29 providing affordable homeownership.

30 Section 5. (1) The executive director of the  
31 Department of Revenue is authorized, and all conditions are

1 deemed met, to adopt emergency rules under ss. 120.536(1) and  
2 120.54(4), Florida Statutes, for the purpose of implementing  
3 sections 3 and 4 of this act.

4 (2) In anticipation of implementing those portions of  
5 this act which have not taken effect, the executive director  
6 of the Department of Revenue is authorized, and all conditions  
7 are deemed met, to adopt emergency rules under ss. 120.536(1)  
8 and 120.54(4), Florida Statutes, for the purpose of making  
9 necessary changes and preparations so that forms, methods, and  
10 data records, electronic or otherwise, are ready and in place  
11 if those portions of this act which have not taken effect  
12 become law.

13 (3) Notwithstanding any other provision of law, such  
14 emergency rules shall remain in effect for 18 months after the  
15 date of adoption and may be renewed during the pendency of  
16 procedures to adopt rules addressing the subject of the  
17 emergency rules.

18 Section 6. Section 196.002, Florida Statutes, is  
19 amended to read:

20 196.002 Legislative intent.--For the purposes of  
21 assessment roll recordkeeping and reporting,±

22 ~~(1) The increase in the homestead exemption provided~~  
23 ~~in s. 196.031(3)(d) shall be reported separately for those~~  
24 ~~persons entitled to exemption under paragraph (a) or paragraph~~  
25 ~~(b) of s. 196.031(3) and for those persons entitled to~~  
26 ~~exemption under s. 196.031(1) but not under said paragraphs;~~  
27 ~~and~~

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

1           Section 7. Subsection (2) of section 193.114, Florida  
2 Statutes, is amended to read:

3           193.114 Preparation of assessment rolls.--

4           (2) The department shall promulgate regulations and  
5 forms for the preparation of the real property assessment roll  
6 to reflect:

7           (a) A brief description of the property for purposes  
8 of location and, effective January 1, 1996, a market area code  
9 established according to department guidelines. However, if a  
10 property appraiser uses a neighborhood code, beginning in  
11 1994, the property appraiser shall provide the neighborhood  
12 code to the department.

13           (b) The just value (using the factors set out in s.  
14 193.011) of all property. The assessed value for school  
15 district levies and for nonschool district levies shall be  
16 separately listed.

17           (c) When property is wholly or partially exempt, a  
18 categorization of such exemption. There shall be a separate  
19 listing on the roll for exemptions pertaining to assessed  
20 value for school district levies and for nonschool district  
21 levies.

22           (d) When property is classified so that it is assessed  
23 other than under s. 193.011, the value according to its  
24 classified use and its value as assessed under s. 193.011.

25           (e) The owner or fiduciary responsible for payment of  
26 taxes on the property, his or her address, and an indication  
27 of any fiduciary capacity (such as executor, administrator,  
28 trustee, etc.) as appropriate.

29           (f) The millage levied on the property, including  
30 separately, school district millage and nonschool district  
31 millage.

1           (g) A separate listing for taxable value for school  
2 district levies and for nonschool district levies. The tax  
3 shall be determined by multiplying the millages by the  
4 taxable values for school district levies and nonschool  
5 district levies value.

6           Section 8. Section 193.155, Florida Statutes, is  
7 amended to read:

8           193.155 Homestead assessments.--Homestead property  
9 shall be assessed at just value as of January 1, 1994.

10 Property receiving the homestead exemption after January 1,  
11 1994, shall be assessed at just value as of January 1 of the  
12 year in which the property receives the exemption unless the  
13 provisions of subsection (8) apply.

14           (1) Beginning in 1995, or the year following the year  
15 the property receives homestead exemption, whichever is later,  
16 the property shall be reassessed annually on January 1. Any  
17 change resulting from such reassessment shall not exceed the  
18 lower of the following:

19           (a) Three percent of the assessed value of the  
20 property for the prior year; or

21           (b) The percentage change in the Consumer Price Index  
22 for All Urban Consumers, U.S. City Average, all items  
23 1967=100, or successor reports for the preceding calendar year  
24 as initially reported by the United States Department of  
25 Labor, Bureau of Labor Statistics.

26           (2) If the assessed value of the property as  
27 calculated under subsection (1) exceeds the just value, the  
28 assessed value of the property shall be lowered to the just  
29 value of the property.

30           (3) Except as provided in this subsection or  
31 subsection (8), property assessed under this section shall be

1 assessed at just value as of January 1 of the year following a  
2 change of ownership. Thereafter, the annual changes in the  
3 assessed value of the property are subject to the limitations  
4 in subsections (1) and (2). For the purpose of this section, a  
5 change in ownership means any sale, foreclosure, or transfer  
6 of legal title or beneficial title in equity to any person,  
7 except as provided in this subsection. There is no change of  
8 ownership if:

9 (a) Subsequent to the change or transfer, the same  
10 person is entitled to the homestead exemption as was  
11 previously entitled and:

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

14 or

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

22 (b) The transfer is between husband and wife,  
23 including a transfer to a surviving spouse or a transfer due  
24 to a dissolution of marriage;

25 (c) The transfer occurs by operation of law under s.  
26 732.4015; or

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

30 (4)(a) Except as provided in paragraph (b), changes,  
31 additions, or improvements to homestead property shall be

1 assessed at just value as of the first January 1 after the  
2 changes, additions, or improvements are substantially  
3 completed.

4 (b) Changes, additions, or improvements that replace  
5 all or a portion of homestead property damaged or destroyed by  
6 misfortune or calamity shall not increase the homestead  
7 property's assessed value when the square footage of the  
8 homestead property as changed or improved does not exceed 110  
9 percent of the square footage of the homestead property before  
10 the damage or destruction. Additionally, the homestead  
11 property's assessed value shall not increase if the total  
12 square footage of the homestead property as changed or  
13 improved does not exceed 1,500 square feet. Changes,  
14 additions, or improvements that do not cause the total to  
15 exceed 110 percent of the total square footage of the  
16 homestead property before the damage or destruction or that do  
17 not cause the total to exceed 1,500 total square feet shall be  
18 reassessed as provided under subsection (1). The homestead  
19 property's assessed value shall be increased by the just value  
20 of that portion of the changed or improved homestead property  
21 which is in excess of 110 percent of the square footage of the  
22 homestead property before the damage or destruction or of that  
23 portion exceeding 1,500 square feet. Homestead property  
24 damaged or destroyed by misfortune or calamity which, after  
25 being changed or improved, has a square footage of less than  
26 100 percent of the homestead property's total square footage  
27 before the damage or destruction shall be assessed pursuant to  
28 subsection (5). This paragraph applies to changes, additions,  
29 or improvements commenced within 3 years after the January 1  
30 following the damage or destruction of the homestead.

31

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

7 1. Was permanently residing on such property when the  
8 damage or destruction occurred;

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

11 3. Applies for and receives homestead exemption on  
12 such property the following year.

13 (d) Changes, additions, or improvements include  
14 improvements made to common areas or other improvements made  
15 to property other than to the homestead property by the owner  
16 or by an owner association, which improvements directly  
17 benefit the homestead property. Such changes, additions, or  
18 improvements shall be assessed at just value, and the just  
19 value shall be apportioned among the parcels benefiting from  
20 the improvement.

21 (5) When property is destroyed or removed and not  
22 replaced, the assessed value of the parcel shall be reduced by  
23 the assessed value attributable to the destroyed or removed  
24 property.

25 (6) Only property that receives a homestead exemption  
26 is subject to this section. No portion of property that is  
27 assessed solely on the basis of character or use pursuant to  
28 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,  
29 is subject to this section. When property is assessed under s.  
30 193.461, s. 193.501, or s. 193.505 and contains a residence  
31 under the same ownership, the portion of the property



1 consisting of the residence and curtilage must be assessed  
2 separately, pursuant to s. 193.011, for the assessment to be  
3 subject to the limitation in this section.

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

7 (8) Property assessed under this section shall be  
8 assessed at less than just value following a change in  
9 ownership, for all levies other than school district levies,  
10 when the person who establishes a new homestead has received a  
11 homestead exemption as of January 1 of either of the two  
12 immediately preceding years. A person who establishes a new  
13 homestead as of January 1, 2008, is entitled to have the new  
14 homestead assessed at less than just value only if that person  
15 received a homestead exemption on January 1, 2007. The  
16 assessed value of the newly established homestead shall be  
17 determined as provided in this subsection.

18 (a) If the just value of the new homestead as of  
19 January 1 is greater than or equal to the just value of the  
20 immediate prior homestead of the person establishing the new  
21 homestead as of January 1 of the year in which the immediate  
22 prior homestead was abandoned, the assessed value of the new  
23 homestead shall be the just value of the new homestead minus  
24 an amount equal to the lesser of \$1 million or the difference  
25 between the just value and the assessed value of the immediate  
26 prior homestead as of January 1 of the year in which the prior  
27 homestead was abandoned. Thereafter, the homestead shall be  
28 assessed as provided in this section.

29 (b) If the just value of the new homestead as of  
30 January 1 is less than the just value of the immediate prior  
31 homestead as of January 1 of the year in which the immediate

1 prior homestead was abandoned, the assessed value of the new  
2 homestead shall be equal to the just value of the new  
3 homestead divided by the just value of the immediate prior  
4 homestead and multiplied by the assessed value of the  
5 immediate prior homestead. However, if the difference between  
6 the just value of the new homestead and the assessed value of  
7 the new homestead calculated pursuant to this paragraph is  
8 greater than \$1 million, the assessed value of the new  
9 homestead shall be increased so that the difference between  
10 the just value and the assessed value equals \$1 million.  
11 Thereafter, the homestead shall be assessed as provided in  
12 this section.

13 (c) If two or more persons who have each received a  
14 homestead exemption as of January 1 of either of the two  
15 immediately preceding years and would otherwise be eligible to  
16 have a new homestead property assessed under this subsection  
17 establish a single new homestead, the reduction in just value  
18 shall be limited to the reduction that could have resulted  
19 from any one of the eligible prior homesteads.

20 (d) If two or more persons abandon their jointly owned  
21 homestead property and one or more such persons establish a  
22 new homestead that would otherwise be eligible for assessment  
23 under this subsection, each person is entitled to a reduction  
24 in just value for the new homestead in proportion to his or  
25 her ownership interest in the prior homestead. There shall be  
26 no reduction in assessed value of any new homestead unless the  
27 prior homestead is reassessed under subsection (3) or this  
28 subsection as of January 1 after the abandonment occurs.

29 (e) In order to have his or her homestead property  
30 assessed under this subsection, a person must provide to the  
31 property appraiser a copy of his or her notice of proposed

1 property taxes for an eligible prior homestead at the same  
2 time he or she applies for the homestead exemption, and must  
3 sign a sworn statement, on a form prescribed by the  
4 department, attesting to his or her entitlement to the  
5 assessment.

6  
7 The department shall require by rule that the required  
8 documentation be submitted with the homestead exemption  
9 application under the timeframes and processes set forth in  
10 chapter 196 to the extent practicable, and that the filing of  
11 the statement be supported by copies of such notices.

12 ~~(9)(8)~~ Erroneous assessments of homestead property  
13 assessed under this section may be corrected in the following  
14 manner:

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

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

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

30 ~~(10)(9)~~ If the property appraiser determines that for  
31 any year or years within the prior 10 years a person who was

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

16 |         Section 9. Section 196.031, Florida Statutes, is  
17 | amended to read:

18 |         196.031 Exemption of homesteads.--  
19 |         (1)(a) Every person who, on January 1, has the legal  
20 | title or beneficial title in equity to real property in this  
21 | state and who resides thereon and in good faith makes the same  
22 | his or her permanent residence, or the permanent residence of  
23 | another or others legally or naturally dependent upon such  
24 | person, is entitled to an exemption from all taxation, except  
25 | for assessments for special benefits, up to the assessed  
26 | valuation of ~~\$25,000~~\$5,000 on the residence and contiguous  
27 | real property, as defined in s. 6, Art. VII of the State  
28 | Constitution. Such title may be held by the entireties,  
29 | jointly, or in common with others, and the exemption may be  
30 | apportioned among such of the owners as shall reside thereon,  
31 | as their respective interests shall appear. If only one of the

1 owners of an estate held by the entireties or held jointly  
2 with the right of survivorship resides on the property, that  
3 owner is allowed an exemption of up to the assessed valuation  
4 of ~~\$25,000~~~~\$5,000~~ on the residence and contiguous real  
5 property. However, no such exemption of more than ~~\$25,000~~  
6 ~~\$5,000~~ is allowed to any one person or on any one dwelling  
7 house, except that an exemption up to the assessed valuation  
8 of ~~\$25,000~~~~\$5,000~~ may be allowed on each apartment or mobile  
9 home occupied by a tenant-stockholder or member of a  
10 cooperative corporation and on each condominium parcel  
11 occupied by its owner. Except for owners of an estate held by  
12 the entireties or held jointly with the right of survivorship,  
13 the amount of the exemption may not exceed the proportionate  
14 assessed valuation of all owners who reside on the property.  
15 Before such exemption may be granted, the deed or instrument  
16 shall be recorded in the official records of the county in  
17 which the property is located. The property appraiser may  
18 request the applicant to provide additional ownership  
19 documents to establish title.

20 (b) Every person who qualifies to receive the  
21 exemption provided in paragraph (a) is entitled to an  
22 additional exemption of up to \$25,000 on the assessed  
23 valuation greater than \$50,000 and up to \$75,000 of assessed  
24 value for all levies other than school district levies.

25 (2) As used in subsection (1), the term "cooperative  
26 corporation" means a corporation, whether for profit or not  
27 for profit, organized for the purpose of owning, maintaining,  
28 and operating an apartment building or apartment buildings or  
29 a mobile home park to be occupied by its stockholders or  
30 members; and the term "tenant-stockholder or member" means an  
31 individual who is entitled, solely by reason of his or her

1 ownership of stock or membership in a cooperative corporation,  
2 as evidenced in the official records of the office of the  
3 clerk of the circuit court of the county in which the  
4 apartment building is located, to occupy for dwelling purposes  
5 an apartment in a building owned by such corporation or to  
6 occupy for dwelling purposes a mobile home which is on or a  
7 part of a cooperative unit. A corporation leasing land for a  
8 term of 98 years or more for the purpose of maintaining and  
9 operating a cooperative thereon shall be deemed the owner for  
10 purposes of this exemption.

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

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

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

29 ~~(d) For every person who is entitled to the exemption~~  
30 ~~provided in subsection (1) and who is a permanent resident of~~  
31 ~~this state, the exemption is increased to a total of \$25,000~~

1 ~~of assessed valuation for taxes levied by governing bodies of~~  
2 ~~school districts.~~

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

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

21 ~~(4)(5)~~ The exemption provided in this section applies  
22 only to those parcels classified and assessed as  
23 owner-occupied residential property or only to the portion of  
24 property so classified and assessed.

25 ~~(5)(6)~~ A person who is receiving or claiming the  
26 benefit of an ad valorem tax exemption or a tax credit in  
27 another state where permanent residency is required as a basis  
28 for the granting of that ad valorem tax exemption or tax  
29 credit is not entitled to the homestead exemption provided by  
30 this section. This subsection does not apply to a person who  
31 has the legal or equitable title to real estate in Florida and

1 maintains thereon the permanent residence of another legally  
2 or naturally dependent upon the owner.

3 ~~(6)(7)~~ When homestead property is damaged or destroyed  
4 by misfortune or calamity and the property is uninhabitable on  
5 January 1 after the damage or destruction occurs, the  
6 homestead exemption may be granted if the property is  
7 otherwise qualified and if the property owner notifies the  
8 property appraiser that he or she intends to repair or rebuild  
9 the property and live in the property as his or her primary  
10 residence after the property is repaired or rebuilt and does  
11 not claim a homestead exemption on any other property or  
12 otherwise violate this section. Failure by the property owner  
13 to commence the repair or rebuilding of the homestead property  
14 within 3 years after January 1 following the property's damage  
15 or destruction constitutes abandonment of the property as a  
16 homestead.

17 Section 10. Section 196.078, Florida Statutes, is  
18 created to read:

19 196.078 Additional homestead exemption for first-time  
20 Florida homebuyers.--

21 (1) As used in this section, the term "first-time  
22 Florida homebuyer" means a person who establishes the right to  
23 receive the homestead exemption provided in s. 196.031 within  
24 1 year after purchasing the homestead property and who had not  
25 previously owned property receiving the homestead exemption  
26 provided in s. 196.031.

27 (2) Every first-time Florida homebuyer is entitled to  
28 an additional homestead exemption in an amount equal to 25  
29 percent of the homestead property's just value on January 1 of  
30 the year in which the homestead is established, not to exceed  
31 25 percent of the median just value of homesteads in the



1 county in which the homestead is located in the year prior to  
2 establishing the new homestead. This exemption is not  
3 available if any owner of the property has previously owned  
4 property that received the homestead exemption provided in s.  
5 196.031. The additional homestead exemption shall be reduced  
6 each year by the difference between the homestead's just value  
7 and assessed value as determined under s. 193.155 until the  
8 value of the exemption is reduced to zero. The exemption  
9 provided under this subsection applies to all levies other  
10 than school district levies.

11 (3) The property appraiser shall require a first-time  
12 Florida homebuyer claiming an exemption under this section to  
13 submit, not later than March 1 on a form prescribed by the  
14 Department of Revenue, a sworn statement attesting that the  
15 taxpayer, and each other person who holds legal or equitable  
16 title to the property, has never owned property that received  
17 the homestead exemption provided by s. 196.031. In order for  
18 the exemption to be retained upon the addition of another  
19 person to the title to the property, the person added must  
20 also submit, not later than the subsequent March 1 on a form  
21 prescribed by the department, a sworn statement attesting that  
22 he or she has never held title to Florida homestead property.

23 (4) The provisions of ss. 196.131 and 196.161 apply to  
24 the exemption provided in this section.

25 Section 11. Section 196.098, Florida Statutes, is  
26 created to read:

27 196.098 Exemption for low-income seniors.--

28 (1) Any real estate used and owned as a homestead by  
29 an eligible low-income senior is exempt from taxation on the  
30 first \$100,000 of assessed value as provided in this section.

31

1           (2) As used in this section, the term "low-income  
2 senior" means a permanent resident of this state who has  
3 attained 65 years of age and whose household income does not  
4 exceed \$23,604. Submission of an affidavit that the person  
5 claiming the exemption under subsection (1) is a permanent  
6 resident of this state is prima facie proof of such residence.  
7 For purposes of this section, household income means that the  
8 gross income of all persons residing in or upon the homestead  
9 for the prior year may not exceed \$23,604. For purposes of  
10 this section, the term "gross income" includes United States  
11 Department of Veterans Affairs benefits and any social  
12 security benefits paid to the person.

13           (3) The maximum income limitation provided in this  
14 subsection shall be adjusted annually on January 1, beginning  
15 January 1, 2008, by the percentage change in the average  
16 cost-of-living index in the period January 1 through December  
17 31 of the immediate prior year compared with the same period  
18 for the year prior to that. The index is the average of the  
19 monthly consumer price index figures for the stated 12-month  
20 period, relative to the United States as a whole, issued by  
21 the United States Department of Labor.

22           (4) The department shall require by rule that the  
23 taxpayer annually submit to the property appraiser a sworn  
24 return of age and gross income pursuant to subsection (2). The  
25 department shall require that the filing of such return be  
26 accompanied by proof of age, copies of federal income tax  
27 returns for the prior year, wage and earning statements (W-2  
28 forms), and other documents it deems necessary for each member  
29 of the household. The taxpayer's return shall attest to the  
30 accuracy of such copies. The department shall prescribe and  
31 furnish a form to be used for this purpose which shall include

1 spaces for a separate listing of United States Department of  
2 Veterans Affairs benefits and social security benefits.

3 Section 12. Paragraph (a) of subsection (1) of section  
4 196.161, Florida Statutes, is amended to read:

5 196.161 Homestead exemptions; lien imposed on property  
6 of person claiming exemption although not a permanent  
7 resident.--

8 (1)(a) When the estate of any person is being probated  
9 or administered in another state under an allegation that such  
10 person was a resident of that state and the estate of such  
11 person contains real property situate in this state upon which  
12 homestead exemption has been allowed pursuant to this chapter  
13 ~~s. 196.031~~ for any year or years within 10 years immediately  
14 prior to the death of the deceased, then within 3 years after  
15 the death of such person the property appraiser of the county  
16 where the real property is located shall, upon knowledge of  
17 such fact, record a notice of tax lien against the property  
18 among the public records of that county, and the property  
19 shall be subject to the payment of all taxes exempt  
20 thereunder, a penalty of 50 percent of the unpaid taxes for  
21 each year, plus 15 percent interest per year, unless the  
22 circuit court having jurisdiction over the ancillary  
23 administration in this state determines that the decedent was  
24 a permanent resident of this state during the year or years an  
25 exemption was allowed, whereupon the lien shall not be filed  
26 or, if filed, shall be canceled of record by the property  
27 appraiser of the county where the real estate is located.

28 Section 13. Paragraph (b) of subsection (2) of section  
29 197.252, Florida Statutes, is amended to read:

30 197.252 Homestead tax deferral.--

31 (2)

1           (b) If the applicant is 65 years of age or older  
2 ~~entitled to claim the increased exemption by reason of age and~~  
3 ~~residency as provided in s. 196.031(3)(a)~~, approval of the  
4 application shall defer that portion of the ad valorem taxes  
5 plus non-ad valorem assessments which exceeds 3 percent of the  
6 applicant's household income for the prior calendar year. If  
7 any applicant's household income for the prior calendar year  
8 is less than \$10,000, or is less than the amount of the  
9 household income designated for the additional homestead  
10 exemption pursuant to s. 196.075, and the applicant is 65  
11 years of age or older, approval of the application shall defer  
12 the ad valorem taxes plus non-ad valorem assessments in their  
13 entirety.

14           Section 14. Section 196.183, Florida Statutes, is  
15 created to read:

16           196.183 Exemption for tangible personal property.--

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

1 for each county to which the value of their property is  
2 allocated.

3 (2) The requirement that an annual tangible personal  
4 property tax return pursuant to s. 193.052 be filed for  
5 taxpayers owning taxable property the value of which, as  
6 listed on the return, does not exceed the exemption provided  
7 in this section is waived. In order to qualify for this  
8 waiver, a taxpayer must file an initial return on which the  
9 exemption is taken. If, in subsequent years, the taxpayer owns  
10 taxable property the value of which, as listed on the return,  
11 exceeds the exemption, the taxpayer is obligated to file a  
12 return. The taxpayer may again qualify for the waiver only  
13 after filing a return on which the value as listed on the  
14 return does not exceed the exemption. A return filed or  
15 required to be filed shall be considered an application filed  
16 or required to be filed for the exemption under this section.

17 (3) The exemption provided in this section does not  
18 apply in any year a taxpayer fails to file a return that is  
19 not waived pursuant to subsection (2). Any taxpayer who  
20 received a waiver pursuant to subsection (2) and who owns  
21 taxable property the value of which, as listed on the return,  
22 exceeds the exemption in a subsequent year and who fails to  
23 file a return with the property appraiser is subject to the  
24 penalty contained in s. 193.072(1)(a) calculated without the  
25 benefit of the exemption pursuant to this section. Any  
26 taxpayer claiming more exemptions than allowed pursuant to  
27 subsection (1) is subject to the taxes exempted as a result of  
28 wrongfully claiming the additional exemptions plus 15 percent  
29 interest per annum and a penalty of 50 percent of the taxes  
30 exempted.

31

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

4           Section 15. Section 193.803, Florida Statutes, is  
5 created to read:

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

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

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

30           (3)(a) Eligible property may not be classified as  
31 workforce rental housing or affordable rental housing unless

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

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

15 (b) For purposes of granting a workforce rental  
16 housing or affordable rental housing classification for  
17 January 1, 2008, only, the term "extenuating circumstances" as  
18 used in paragraph (a) includes the failure of the property  
19 owner to return the application for classification by March 1,  
20 2008.

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

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



1           (b) Rental property for multifamily housing,  
2 commercial fishing workers and farmworkers, families, persons  
3 who are homeless, or the elderly which is funded and rent  
4 restricted by the Florida Housing Finance Corporation under s.  
5 420.5087, s. 420.5089, s. 420.509, or s. 420.5095, the State  
6 Housing Initiatives Partnership Program under s. 420.9072, s.  
7 420.9075, or s. 42 of the Internal Revenue Code of 1986, 26  
8 U.S.C. s. 42; the HOME Investment Partnership Program under  
9 the Cranston-Gonzalez National Affordable Housing Act, 42  
10 U.S.C. ss. 12741 et seq.; or the Federal Home Loan Bank's  
11 Affordable Housing Program established pursuant to the  
12 Financial Institutions Reform, Recovery and Enforcement Act of  
13 1989, Pub. L. No. 101-73.

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

25           (5) The property appraiser shall remove from the  
26 classification of workforce rental housing or affordable  
27 rental housing any properties for which the classified use has  
28 been abandoned or discontinued, the property has been diverted  
29 to another use, or the participation in and eligibility for  
30 the programs specified in this section has been terminated.

31

1 Such removed property shall be assessed at just value under s.  
2 193.011.

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

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

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

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

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

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

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

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

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

1 Such property is subject to the payment of all taxes and  
2 penalties. Such lien, when filed, attaches to any property  
3 identified in the notice of tax lien owned by the person or  
4 entity that illegally or improperly received the  
5 classification. If such person or entity no longer owns  
6 property in that county but owns property in another county or  
7 counties in the state, the property appraiser shall record in  
8 such other county or counties a notice of tax lien identifying  
9 the property owned by such person or entity in such county or  
10 counties which becomes a lien against the identified property.

11 Section 16. Paragraphs (b) and (c) of subsection (2)  
12 of section 192.0105, Florida Statutes, are amended to read:

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

31

1 to state taxpayers in the Florida Statutes and the  
2 departmental rules include:

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

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

16 (c) The right to file a petition for exemption, ~~or~~  
17 agricultural classification, or workforce rental housing or  
18 affordable rental housing classification with the value  
19 adjustment board when an application deadline is missed, upon  
20 demonstration of particular extenuating circumstances for  
21 filing late (see ss. 193.461(3)(a), 193.803(3)(a), and  
22 196.011(1), (7), (8), and (9)(c)).

23 Section 17. Subsection (2) of section 193.052, Florida  
24 Statutes, is amended to read:

25 193.052 Preparation and serving of returns.--

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

1 193.625, or workforce rental housing or affordable rental  
2 housing classification under s. 193.803, an application for  
3 classification must be filed on or before March 1 of each year  
4 with the property appraiser of the county in which the land is  
5 located, except as provided in s. 193.461(3)(a). The  
6 application must state that the lands on January 1 of that  
7 year were used primarily for bona fide commercial agricultural  
8 or high-water recharge purposes or for workforce rental  
9 housing or affordable rental housing classified under s.  
10 193.803.

11 Section 18. Paragraph (d) of subsection (3) of section  
12 194.011, Florida Statutes, is amended to read:

13 194.011 Assessment notice; objections to  
14 assessments.--

15 (3) A petition to the value adjustment board must be  
16 in substantially the form prescribed by the department.  
17 Notwithstanding s. 195.022, a county officer may not refuse to  
18 accept a form provided by the department for this purpose if  
19 the taxpayer chooses to use it. A petition to the value  
20 adjustment board shall describe the property by parcel number  
21 and shall be filed as follows:

22 (d) The petition may be filed, as to valuation issues,  
23 at any time during the taxable year on or before the 25th day  
24 following the mailing of notice by the property appraiser as  
25 provided in subsection (1). With respect to an issue  
26 involving the denial of an exemption, an agricultural or  
27 high-water recharge classification application, an application  
28 for classification as historic property used for commercial or  
29 certain nonprofit purposes, an application for classification  
30 as workforce rental housing or affordable rental housing, or a  
31 deferral, the petition must be filed at any time during the

1 taxable year on or before the 30th day following the mailing  
2 of the notice by the property appraiser under s. 193.461, s.  
3 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by  
4 the tax collector under s. 197.253.

5 Section 19. Subsection (1) of section 195.073, Florida  
6 Statutes, is amended to read:

7 195.073 Classification of property.--All items  
8 required by law to be on the assessment rolls must receive a  
9 classification based upon the use of the property. The  
10 department shall promulgate uniform definitions for all  
11 classifications. The department may designate other  
12 subclassifications of property. No assessment roll may be  
13 approved by the department which does not show proper  
14 classifications.

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

17 (a) Residential, subclassified into categories, one  
18 category for homestead property and one for nonhomestead  
19 property:

- 20 1. Single family.
- 21 2. Mobile homes.
- 22 3. Multifamily.
- 23 4. Condominiums.
- 24 5. Cooperatives.
- 25 6. Retirement homes.

26 (b) Commercial and industrial.

27 (c) Agricultural.

28 (d) Nonagricultural acreage.

29 (e) High-water recharge.

30 (f) Historic property used for commercial or certain  
31 nonprofit purposes.

1 (g) Exempt, wholly or partially.

2 (h) Centrally assessed.

3 (i) Leasehold interests.

4 (j) Time-share property.

5 (k) Workforce rental housing and affordable rental  
6 housing property.

7 ~~(l)(k)~~ Other.

8 Section 20. Paragraph (a) of subsection (3) of section  
9 195.096, Florida Statutes, is amended to read:

10 195.096 Review of assessment rolls.--

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

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

24 2. Residential property that consists of two or more  
25 primary living units.

26 3. Agricultural, high-water recharge, historic  
27 property used for commercial or certain nonprofit purposes,  
28 workforce rental housing and affordable rental housing  
29 property, and other use-valued property.

30 4. Vacant lots.

31



1           5. Nonagricultural acreage and other undeveloped  
2 parcels.

3           6. Improved commercial and industrial property.

4           7. Taxable institutional or governmental, utility,  
5 locally assessed railroad, oil, gas and mineral land,  
6 subsurface rights, and other real property.

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

17           Section 21. Section 200.186, Florida Statutes, is  
18 created to read:

19           200.186 Maximum millage rates for the 2008-2009 fiscal  
20 year.--

21           (1) In the 2008-2009 fiscal year, a county, municipal  
22 service taxing units of that county, and special districts  
23 dependent to that county; a municipality and special districts  
24 dependent to that municipality; and an independent special  
25 district may levy a maximum millage rate that is determined as  
26 follows:

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

30           1. Ad valorem tax revenue levied in the 2007-2008  
31 fiscal year, as used in the calculation of the rolled-back

1 rate, shall be reduced by any tax revenue resulting from a  
2 millage rate in excess of the maximum rate that could have  
3 been levied by a majority vote as provided in s. 200.185; and

4 2. The taxable value within the jurisdiction of each  
5 taxing authority, as used in the calculation of the  
6 rolled-back rate, shall be increased by the amount necessary  
7 to offset any reduction in taxable value occurring as a result  
8 of the amendments to the State Constitution contained in SJR  
9 or HJR revising the homestead tax exemption, providing  
10 tax relief for low-income seniors, providing an exemption for  
11 first-time homestead property owners, providing portability of  
12 the Save-Our-Homes differential, and providing an exemption  
13 from ad valorem taxation for tangible personal property. The  
14 maximum millage rate applicable to a county authorized to levy  
15 a county public hospital surtax under s. 212.055 shall exclude  
16 the revenues required to be contributed to the county public  
17 general hospital for the purposes of making the maximum  
18 millage rate calculation, but shall be added back to the  
19 maximum millage rate allowed after the roll back has been  
20 applied.

21 (b) If approved by a two-thirds vote of the governing  
22 body, a rate may be levied in excess of the rate calculated  
23 pursuant to paragraph (a) if the excess is not more than 67  
24 percent of the difference between the rolled-back rate  
25 calculated pursuant to s. 200.065, and the rate calculated in  
26 paragraph (a).

27 (c) A rate may be levied in excess of the millage rate  
28 allowed in paragraph (b) if the rate is approved by a  
29 unanimous vote of the governing body or by a three-fourths  
30 vote if the governing body has nine or more members or if  
31 approved by a referendum of the voters.

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

7           (3) The millage rate of a county or municipality,  
8 municipal service taxing unit of that county, and any special  
9 district dependent to that county or municipality may exceed  
10 the maximum millage rate calculated pursuant to this section  
11 if the total county ad valorem taxes levied or total municipal  
12 ad valorem taxes levied, as defined in s. 200.001, do not  
13 exceed the maximum total county ad valorem taxes levied or  
14 maximum total municipal ad valorem taxes levied, as defined in  
15 s. 200.001, respectively. Total ad valorem taxes levied may  
16 exceed the maximum calculated pursuant to this section as a  
17 result of an increase in taxable value above that certified in  
18 s. 200.065(1) if such increase is less than the percentage  
19 amounts contained in s. 200.065(6); however, if such increase  
20 in taxable value exceeds the percentage amounts contained in  
21 s. 200.065(6), millage rates subject to this section must be  
22 reduced so that total taxes levied do not exceed the maximum.  
23 Any unit of government operating under a home rule charter  
24 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
25 Constitution of 1885, as preserved by s. 6(e), Art. VIII of  
26 the State Constitution of 1968, which is granted the authority  
27 in the State Constitution to exercise all the powers conferred  
28 now or hereafter by general law upon municipalities and which  
29 exercises such powers in the unincorporated area shall be  
30 recognized as a municipality under this section.

1           (4) If the amendments to the State Constitution  
2 contained in SJR       or HJR       revising the homestead tax  
3 exemption and providing an exemption from ad valorem taxation  
4 for tangible personal property, are approved by a vote of the  
5 electors, this section shall supersede the provisions of s.  
6 200.185(5).

7           Section 22. The Department of Revenue shall report by  
8 March 1, 2008, to the President of the Senate and the Speaker  
9 of the House of Representatives the results of the  
10 implementation of chapter 2007-321, Laws of Florida. The  
11 report must include the millage rates adopted by  
12 municipalities, counties, and independent special districts  
13 compared to prior year millage rates, rolled-back rates, and  
14 majority-vote rates as established by s. 200.185, Florida  
15 Statutes. The department shall report on those local  
16 governments that were not in compliance with the requirements  
17 of s. 200.185, Florida Statutes. The department shall provide  
18 the emergency rules adopted pursuant to s. 9 of chapter  
19 2007-321, Laws of Florida. The department shall report on  
20 issues that arose in the implementation of chapter 2007-321,  
21 Laws of Florida, which may need to be addressed. It is the  
22 intent of the Legislature that the information reported to the  
23 department should be sufficient to allow the performance of  
24 the oversight functions outlined in chapters 195 and 200,  
25 Florida Statutes, for the local government budget and millage  
26 adoption process and the tax roll submittal and approval  
27 process. The department shall identify any improvements in the  
28 information required to be provided by local governments,  
29 property appraisers, and tax collectors. The department shall  
30 include in the report recommendations of the Revenue  
31 Estimating Conference for information from local governments,

1 property appraisers, and tax collectors which would improve  
2 the ability to forecast revenues or estimate impacts of  
3 proposed changes to the property tax system. The department  
4 shall identify any additional resources necessary to  
5 efficiently and effectively administer the oversight functions  
6 outlined in chapters 195 and 200, Florida Statutes.

7           Section 23. Except as otherwise expressly provided in  
8 this act, this act shall take effect January 1, 2008, sections  
9 6 through 21 of this act shall take effect only upon the  
10 effective date of amendments to the State Constitution  
11 contained in Senate Joint Resolution \_\_\_ or House Joint  
12 Resolution \_\_\_ revising the homestead tax exemption and  
13 providing an exemption from ad valorem taxation for tangible  
14 personal property and property used for workforce and  
15 affordable rental housing, and sections 6 through 21 of this  
16 act shall apply retroactively to the 2008 tax roll if the  
17 amendments to the State Constitution contained in Senate Joint  
18 Resolution \_\_\_ or House Joint Resolution \_\_\_ are approved in a  
19 special election held on January 29, 2008, or shall apply to  
20 the 2009 tax roll if the amendments to the State Constitution  
21 contained in Senate Joint Resolution \_\_\_ or House Joint  
22 Resolution \_\_\_ are approved in the general election held in  
23 November of 2008.

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