

Bill No. SB 4-D, 1st Eng.

Barcode 102094

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Atwater moved the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. (1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.

(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 or sections 11, 13, and 14 of this act become law.

(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the

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1 date of adoption and may be renewed during the pendency of
2 procedures to adopt rules addressing the subject of the
3 emergency rules.

4 Section 2. The Department of Revenue shall report by
5 March 1, 2008, to the President of the Senate and the Speaker
6 of the House of Representatives the results of the
7 implementation of chapter 2007-321, Laws of Florida. The
8 report must include the millage rates adopted by
9 municipalities, counties, and independent special districts
10 compared to prior year millage rates, rolled-back rates, and
11 majority-vote rates as established by s. 200.185, Florida
12 Statutes. The department shall report on those local
13 governments that were not in compliance with the requirements
14 of s. 200.185, Florida Statutes. The department shall provide
15 the emergency rules adopted pursuant to s. 9 of chapter
16 2007-321, Laws of Florida. The department shall report on
17 issues that arose in the implementation of chapter 2007-321,
18 Laws of Florida, which may need to be addressed. It is the
19 intent of the Legislature that the information reported to the
20 department should be sufficient to allow the performance of
21 the oversight functions outlined in chapters 195 and 200,
22 Florida Statutes, for the local government budget and millage
23 adoption process and the tax roll submittal and approval
24 process. The department shall identify any improvements in the
25 information required to be provided by local governments,
26 property appraisers, and tax collectors. The department shall
27 include in the report recommendations of the Revenue
28 Estimating Conference for information from local governments,
29 property appraisers, and tax collectors which would improve
30 the ability to forecast revenues or estimate impacts of
31 proposed changes to the property tax system. The department

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1 shall identify any additional resources necessary to
2 efficiently and effectively administer the oversight functions
3 outlined in chapters 195 and 200, Florida Statutes.

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

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

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

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

18 Section 4. Subsection (2) of section 193.114, Florida
19 Statutes, is amended to read:

20 193.114 Preparation of assessment rolls.--

21 (2) The department shall promulgate regulations and
22 forms for the preparation of the real property assessment roll
23 to reflect:

24 (a) A brief description of the property for purposes
25 of location and, effective January 1, 1996, a market area code
26 established according to department guidelines. However, if a
27 property appraiser uses a neighborhood code, beginning in
28 1994, the property appraiser shall provide the neighborhood
29 code to the department.

30 (b) The just value (using the factors set out in s.
31 193.011) of all property. The assessed value for school

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1 district levies and for nonschool district levies shall be
2 separately listed.

3 (c) When property is wholly or partially exempt, a
4 categorization of such exemption. There shall be a separate
5 listing on the roll for exemptions pertaining to assessed
6 value for school district levies and for nonschool district
7 levies.

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

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

15 (f) The millage levied on the property, including
16 separately, school district millage and nonschool district
17 millage.

18 (g) A separate listing for taxable value for school
19 district levies and for nonschool district levies. The tax
20 shall be determined by multiplying the millages by the
21 taxable values for school district levies and nonschool
22 district levies value.

23 Section 5. Section 193.155, Florida Statutes, is
24 amended to read:

25 193.155 Homestead assessments.--Homestead property
26 shall be assessed at just value as of January 1, 1994.
27 Property receiving the homestead exemption after January 1,
28 1994, shall be assessed at just value as of January 1 of the
29 year in which the property receives the exemption unless the
30 provisions of subsection (8) apply.

31 (1) Beginning in 1995, or the year following the year

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1 the property receives homestead exemption, whichever is later,
2 the property shall be reassessed annually on January 1. Any
3 change resulting from such reassessment shall not exceed the
4 lower of the following:

5 (a) Three percent of the assessed value of the
6 property for the prior year; or

7 (b) The percentage change in the Consumer Price Index
8 for All Urban Consumers, U.S. City Average, all items
9 1967=100, or successor reports for the preceding calendar year
10 as initially reported by the United States Department of
11 Labor, Bureau of Labor Statistics.

12 (2) If the assessed value of the property as
13 calculated under subsection (1) exceeds the just value, the
14 assessed value of the property shall be lowered to the just
15 value of the property.

16 (3) Except as provided in this subsection or
17 subsection (8), property assessed under this section shall be
18 assessed at just value as of January 1 of the year following a
19 change of ownership. Thereafter, the annual changes in the
20 assessed value of the property are subject to the limitations
21 in subsections (1) and (2). For the purpose of this section, a
22 change of ~~in~~ ownership means any sale, foreclosure, or
23 transfer of legal title or beneficial title in equity to any
24 person, except as provided in this subsection. There is no
25 change of ownership if:

26 (a) Subsequent to the change or transfer, the same
27 person is entitled to the homestead exemption as was
28 previously entitled and:

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

31 or

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1 3. The change or transfer is by means of an instrument
2 in which the owner is listed as both grantor and grantee of
3 the real property and one or more other individuals are
4 additionally named as grantee. However, if any individual who
5 is additionally named as a grantee applies for a homestead
6 exemption on the property, the application shall be considered
7 a change of ownership;

8 (b) The transfer is between husband and wife,
9 including a transfer to a surviving spouse or a transfer due
10 to a dissolution of marriage;

11 (c) The transfer occurs by operation of law under s.
12 732.4015; or

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

16 (4)(a) Except as provided in paragraph (b), changes,
17 additions, or improvements to homestead property shall be
18 assessed at just value as of the first January 1 after the
19 changes, additions, or improvements are substantially
20 completed.

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

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1 exceed 110 percent of the total square footage of the
 2 homestead property before the damage or destruction or that do
 3 not cause the total to exceed 1,500 total square feet shall be
 4 reassessed as provided under subsection (1). The homestead
 5 property's assessed value shall be increased by the just value
 6 of that portion of the changed or improved homestead property
 7 which is in excess of 110 percent of the square footage of the
 8 homestead property before the damage or destruction or of that
 9 portion exceeding 1,500 square feet. Homestead property
 10 damaged or destroyed by misfortune or calamity which, after
 11 being changed or improved, has a square footage of less than
 12 100 percent of the homestead property's total square footage
 13 before the damage or destruction shall be assessed pursuant to
 14 subsection (5). This paragraph applies to changes, additions,
 15 or improvements commenced within 3 years after the January 1
 16 following the damage or destruction of the homestead.

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

23 1. Was permanently residing on such property when the
 24 damage or destruction occurred;

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

27 3. Applies for and receives homestead exemption on
 28 such property the following year.

29 (d) Changes, additions, or improvements include
 30 improvements made to common areas or other improvements made
 31 to property other than to the homestead property by the owner

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1 or by an owner association, which improvements directly
2 benefit the homestead property. Such changes, additions, or
3 improvements shall be assessed at just value, and the just
4 value shall be apportioned among the parcels benefiting from
5 the improvement.

6 (5) When property is destroyed or removed and not
7 replaced, the assessed value of the parcel shall be reduced by
8 the assessed value attributable to the destroyed or removed
9 property.

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) Property assessed under this section shall be
24 assessed at less than just value following a change of
25 ownership when the person who establishes a new homestead has
26 received a homestead exemption as of January 1 of either of
27 the two immediately preceding years. A person who establishes
28 a new homestead as of January 1, 2008, is entitled to have the
29 new homestead assessed at less than just value only if that
30 person received a homestead exemption on January 1, 2007, and
31 only if this subsection applies retroactive to January 1,

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1 2008. The assessed value of the newly established homestead
2 shall be determined as provided in this subsection.

3 (a) If the just value of the new homestead as of
4 January 1 is greater than or equal to the just value of the
5 immediate prior homestead as of January 1 of the year in which
6 the immediate prior homestead was abandoned, the assessed
7 value of the new homestead shall be the just value of the new
8 homestead minus an amount equal to the lesser of \$500,000 or
9 the difference between the just value and the assessed value
10 of the immediate prior homestead as of January 1 of the year
11 in which the prior homestead was abandoned. Thereafter, the
12 homestead shall be assessed as provided in this section.

13 (b) If the just value of the new homestead as of
14 January 1 is less than the just value of the immediate prior
15 homestead as of January 1 of the year in which the immediate
16 prior homestead was abandoned, the assessed value of the new
17 homestead shall be equal to the just value of the new
18 homestead divided by the just value of the immediate prior
19 homestead and multiplied by the assessed value of the
20 immediate prior homestead. However, if the difference between
21 the just value of the new homestead and the assessed value of
22 the new homestead calculated pursuant to this paragraph is
23 greater than \$500,000, the assessed value of the new homestead
24 shall be increased so that the difference between the just
25 value and the assessed value equals \$500,000. Thereafter, the
26 homestead shall be assessed as provided in this section.

27 (c) If two or more persons who have each received a
28 homestead exemption as of January 1 of either of the two
29 immediately preceding years and who would otherwise be
30 eligible to have a new homestead property assessed under this
31 subsection establish a single new homestead, the reduction in

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1 just value is limited to the higher of the difference between
 2 the just value and the assessed value of either of the prior
 3 eligible homesteads as of January 1 of the year in which
 4 either of the eligible prior homesteads was abandoned, but may
 5 not exceed \$500,000.

6 (d) If two or more persons abandon jointly owned and
 7 jointly titled property that received a homestead exemption as
 8 of January 1 of either of the two immediately preceding years,
 9 and one or more such persons establish a new homestead that
 10 would otherwise be eligible for assessment under this
 11 subsection, each person establishing a new homestead is
 12 entitled to a reduction in just value for the new homestead
 13 equal to the just value of the prior homestead minus the
 14 assessed value of the prior homestead divided by the number of
 15 owners of the prior homestead. The total reduction in just
 16 value for all new homesteads established under this paragraph
 17 may not exceed \$500,000. There shall be no reduction in
 18 assessed value of any new homestead unless the prior homestead
 19 is reassessed under subsection (3) or this subsection as of
 20 January 1 after the abandonment occurs.

21 (e) In order to have his or her homestead property
 22 assessed under this subsection, a person must provide to the
 23 property appraiser a copy of his or her notice of proposed
 24 property taxes for an eligible prior homestead or other
 25 similar documentation at the same time he or she applies for
 26 the homestead exemption, and must sign a sworn statement, on a
 27 form prescribed by the department, attesting to his or her
 28 entitlement to the assessment.

29
 30 The department shall require by rule that the required
 31 documentation be submitted with the homestead exemption

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1 application under the timeframes and processes set forth in
2 chapter 196 to the extent practicable, and that the filing of
3 the statement be supported by copies of such notices.

4 ~~(9)(8)~~ Erroneous assessments of homestead property
5 assessed under this section may be corrected in the following
6 manner:

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

12 (b) If changes, additions, or improvements are not
13 assessed at just value as of the first January 1 after they
14 were substantially completed, the property appraiser shall
15 determine the just value for such changes, additions, or
16 improvements for the year they were substantially completed.
17 Assessments for subsequent years shall be corrected, applying
18 this section if applicable.

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

22 ~~(10)(9)~~ If the property appraiser determines that for
23 any year or years within the prior 10 years a person who was
24 not entitled to the homestead property assessment limitation
25 granted under this section was granted the homestead property
26 assessment limitation, the property appraiser making such
27 determination shall record in the public records of the county
28 a notice of tax lien against any property owned by that person
29 in the county, and such property must be identified in the
30 notice of tax lien. Such property that is situated in this
31 state is subject to the unpaid taxes, plus a penalty of 50

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1 percent of the unpaid taxes for each year and 15 percent
 2 interest per annum. However, when a person entitled to
 3 exemption pursuant to s. 196.031 inadvertently receives the
 4 limitation pursuant to this section following a change of
 5 ownership, the assessment of such property must be corrected
 6 as provided in paragraph(9)(a) ~~(8)(a)~~, and the person need
 7 not pay the unpaid taxes, penalties, or interest.

8 Section 6. Section 196.031, Florida Statutes, is
 9 amended to read:

10 196.031 Exemption of homesteads.--

11 (1)(a) Every person who, on January 1, has the legal
 12 title or beneficial title in equity to real property in this
 13 state and who resides thereon and in good faith makes the same
 14 his or her permanent residence, or the permanent residence of
 15 another or others legally or naturally dependent upon such
 16 person, is entitled to an exemption from all taxation, except
 17 for assessments for special benefits, up to the assessed
 18 valuation of \$25,000 ~~\$5,000~~ on the residence and contiguous
 19 real property, as defined in s. 6, Art. VII of the State
 20 Constitution. Such title may be held by the entireties,
 21 jointly, or in common with others, and the exemption may be
 22 apportioned among such of the owners as shall reside thereon,
 23 as their respective interests shall appear. If only one of the
 24 owners of an estate held by the entireties or held jointly
 25 with the right of survivorship resides on the property, that
 26 owner is allowed an exemption of up to the assessed valuation
 27 of \$25,000 ~~\$5,000~~ on the residence and contiguous real
 28 property. However, no such exemption of more than \$25,000
 29 ~~\$5,000~~ is allowed to any one person or on any one dwelling
 30 house, except that an exemption up to the assessed valuation
 31 of \$25,000 ~~\$5,000~~ may be allowed on each apartment or mobile

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1 home occupied by a tenant-stockholder or member of a
 2 cooperative corporation and on each condominium parcel
 3 occupied by its owner. Except for owners of an estate held by
 4 the entireties or held jointly with the right of survivorship,
 5 the amount of the exemption may not exceed the proportionate
 6 assessed valuation of all owners who reside on the property.
 7 Before such exemption may be granted, the deed or instrument
 8 shall be recorded in the official records of the county in
 9 which the property is located. The property appraiser may
 10 request the applicant to provide additional ownership
 11 documents to establish title.

12 (b) Every person who qualifies to receive the
 13 exemption provided in paragraph (a) is entitled to an
 14 additional exemption of up to \$25,000 on the assessed
 15 valuation greater than \$50,000 for all levies other than
 16 school district levies.

17 (2) As used in subsection (1), the term "cooperative
 18 corporation" means a corporation, whether for profit or not
 19 for profit, organized for the purpose of owning, maintaining,
 20 and operating an apartment building or apartment buildings or
 21 a mobile home park to be occupied by its stockholders or
 22 members; and the term "tenant-stockholder or member" means an
 23 individual who is entitled, solely by reason of his or her
 24 ownership of stock or membership in a cooperative corporation,
 25 as evidenced in the official records of the office of the
 26 clerk of the circuit court of the county in which the
 27 apartment building is located, to occupy for dwelling purposes
 28 an apartment in a building owned by such corporation or to
 29 occupy for dwelling purposes a mobile home which is on or a
 30 part of a cooperative unit. A corporation leasing land for a
 31 term of 98 years or more for the purpose of maintaining and

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1 operating a cooperative thereon shall be deemed the owner for
2 purposes of this exemption.

3 ~~(3)(a) The exemption provided in this section does For~~
4 ~~every person who is entitled to the exemption provided in~~
5 ~~subsection (1), who is a permanent resident of this state, and~~
6 ~~who is 65 years of age or older, the exemption is increased to~~
7 ~~\$10,000 of assessed valuation for taxes levied by governing~~
8 ~~bodies of counties, municipalities, and special districts.~~

9 ~~(b) For every person who is entitled to the exemption~~
10 ~~provided in subsection (1), who has been a permanent resident~~
11 ~~of this state for the 5 consecutive years prior to claiming~~
12 ~~the exemption under this subsection, and who qualifies for the~~
13 ~~exemption granted pursuant to s. 196.202 as a totally and~~
14 ~~permanently disabled person, the exemption is increased to~~
15 ~~\$9,500 of assessed valuation for taxes levied by governing~~
16 ~~bodies of counties, municipalities, and special districts.~~

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

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

26 ~~(e) For every person who is entitled to the exemption~~
27 ~~provided in subsection (1) and who is a resident of this~~
28 ~~state, the exemption is increased to a total of \$25,000 of~~
29 ~~assessed valuation for levies of taxing authorities other than~~
30 ~~school districts. However, the increase provided in this~~
31 ~~paragraph shall not apply with respect to the assessment roll~~

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1 of a county unless and until the roll of that county has been
2 approved by the executive director pursuant to s. 193.1142.

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

13 ~~(4)(5)~~ The exemption provided in this section applies
14 only to those parcels classified and assessed as
15 owner-occupied residential property or only to the portion of
16 property so classified and assessed.

17 ~~(5)(6)~~ A person who is receiving or claiming the
18 benefit of an ad valorem tax exemption or a tax credit in
19 another state where permanent residency is required as a basis
20 for the granting of that ad valorem tax exemption or tax
21 credit is not entitled to the homestead exemption provided by
22 this section. This subsection does not apply to a person who
23 has the legal or equitable title to real estate in Florida and
24 maintains thereon the permanent residence of another legally
25 or naturally dependent upon the owner.

26 ~~(6)(7)~~ When homestead property is damaged or destroyed
27 by misfortune or calamity and the property is uninhabitable on
28 January 1 after the damage or destruction occurs, the
29 homestead exemption may be granted if the property is
30 otherwise qualified and if the property owner notifies the
31 property appraiser that he or she intends to repair or rebuild

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1 the property and live in the property as his or her primary
 2 residence after the property is repaired or rebuilt and does
 3 not claim a homestead exemption on any other property or
 4 otherwise violate this section. Failure by the property owner
 5 to commence the repair or rebuilding of the homestead property
 6 within 3 years after January 1 following the property's damage
 7 or destruction constitutes abandonment of the property as a
 8 homestead.

9 Section 7. Paragraph (b) of subsection (2) of section
 10 197.252, Florida Statutes, is amended to read:

11 197.252 Homestead tax deferral.--

12 (2)

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

26 Section 8. Section 196.183, Florida Statutes, is
 27 created to read:

28 196.183 Exemption for tangible personal property.--

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

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

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

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

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

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

15 Section 9. (1) Beginning in the 2008-2009 fiscal
 16 year, the Legislature shall appropriate moneys to offset the
 17 reductions in ad valorem tax revenue experienced by fiscally
 18 constrained counties, as defined in s. 218.67(1), Florida
 19 Statutes, which occur as a direct result of the implementation
 20 of the revision of Article VII of the State Constitution
 21 approved in a special election held on January 29, 2008, or in
 22 the general election held in November of 2008. The moneys
 23 appropriated for this purpose shall be distributed among the
 24 fiscally constrained counties based on each county's
 25 proportion of the total reduction in ad valorem tax revenue
 26 resulting from the implementation of the revision.

27 (2) On or before February 1, each fiscally constrained
 28 county shall apply to the Executive Office of the Governor to
 29 participate in the distribution of the appropriation and
 30 provide documentation supporting the county's estimated
 31 reduction in ad valorem tax revenue to the Executive Office of

1 the Governor.

2 Section 10. If SJR 2-D or HJR 7001-D is approved by a
3 vote of the electors in January of 2008, section 193.1554,
4 Florida Statutes, is created to read:

5 193.1554 Assessment of nonhomestead residential
6 property.--

7 (1) As used in this section, the term "nonhomestead
8 residential property" means residential real property that
9 contains nine or fewer dwelling units, including vacant
10 property zoned and platted for residential use, and that does
11 not receive the exemption under s. 196.031.

12 (2) For all levies other than school district levies,
13 nonhomestead residential property shall be assessed at just
14 value as of January 1, 2008. Property placed on the tax roll
15 after January 1, 2008, shall be assessed at just value as of
16 January 1 of the year in which the property is placed on the
17 tax roll.

18 (3) Beginning in 2009, or the year following the year
19 the property is placed on the tax roll, whichever is later,
20 the property shall be reassessed annually on January 1. Any
21 change resulting from such reassessment may not exceed 10
22 percent of the assessed value of the property for the prior
23 year.

24 (4) If the assessed value of the property as
25 calculated under subsection (3) exceeds the just value, the
26 assessed value of the property shall be lowered to the just
27 value of the property.

28 (5) Except as provided in this subsection, property
29 assessed under this section shall be assessed at just value as
30 of January 1 of the year following a change of ownership or
31 control. Thereafter, the annual changes in the assessed value

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1 of the property are subject to the limitations in subsections
 2 (3) and (4). For purpose of this section, a change of
 3 ownership or control means any sale, foreclosure, transfer of
 4 legal title or beneficial title in equity to any person, or
 5 the cumulative transfer of control or of more than 50 percent
 6 of the ownership of the legal entity that owned the property
 7 when it was most recently assessed at just value, except as
 8 provided in this subsection. There is no change of ownership
 9 if:

10 (a) The transfer of title is to correct an error;

11 (b) The transfer is between legal and equitable title;

12 or

13 (c) The transfer is between husband and wife,
 14 including a transfer to a surviving spouse or a transfer due
 15 to a dissolution of marriage.

16 (6)(a) Except as provided in paragraph (b), changes,
 17 additions, or improvements to nonhomestead residential
 18 property shall be assessed at just value as of the first
 19 January 1 after the changes, additions, or improvements are
 20 substantially completed.

21 (b) Changes, additions, or improvements that replace
 22 all or a portion of nonhomestead residential property damaged
 23 or destroyed by misfortune or calamity shall not increase the
 24 property's assessed value when the square footage of the
 25 property as changed or improved does not exceed 110 percent of
 26 the square footage of the property before the damage or
 27 destruction. Additionally, the property's assessed value shall
 28 not increase if the total square footage of the property as
 29 changed or improved does not exceed 1,500 square feet.

30 Changes, additions, or improvements that do not cause the
 31 total to exceed 110 percent of the total square footage of the

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1 property before the damage or destruction or that do not cause
 2 the total to exceed 1,500 total square feet shall be
 3 reassessed as provided under subsection (3). The property's
 4 assessed value shall be increased by the just value of that
 5 portion of the changed or improved property which is in excess
 6 of 110 percent of the square footage of the property before
 7 the damage or destruction or of that portion exceeding 1,500
 8 square feet. Property damaged or destroyed by misfortune or
 9 calamity which, after being changed or improved, has a square
 10 footage of less than 100 percent of the property's total
 11 square footage before the damage or destruction shall be
 12 assessed pursuant to subsection (7). This paragraph applies to
 13 changes, additions, or improvements commenced within 3 years
 14 after the January 1 following the damage or destruction of the
 15 property.

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

24 (7) When property is destroyed or removed and not
 25 replaced, the assessed value of the parcel shall be reduced by
 26 the assessed value attributable to the destroyed or removed
 27 property.

28 (8) Erroneous assessments of nonhomestead residential
 29 property assessed under this section may be corrected in the
 30 following manner:

31 (a) If errors are made in arriving at any assessment

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1 under this section due to a material mistake of fact
2 concerning an essential characteristic of the property, the
3 just value and assessed value must be recalculated for every
4 such year, including the year in which the mistake occurred.

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

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

15 (9) If the property appraiser determines that for any
16 year or years within the prior 10 years a person or entity who
17 was not entitled to the property assessment limitation granted
18 under this section was granted the property assessment
19 limitation, the property appraiser making such determination
20 shall record in the public records of the county a notice of
21 tax lien against any property owned by that person or entity
22 in the county, and such property must be identified in the
23 notice of tax lien. Such property that is situated in this
24 state is subject to the unpaid taxes, plus a penalty of 50
25 percent of the unpaid taxes for each year and 15 percent
26 interest per annum.

27 Section 11. If SJR 2-D or HJR 7001-D is approved by a
28 vote of the electors in the general election held in November
29 of 2008, section 193.1554, Florida Statutes, is created to
30 read:

31 193.1554 Assessment of nonhomestead residential

1 property.--

2 (1) As used in this section, the term "nonhomestead
3 residential property" means residential real property that
4 contains nine or fewer dwelling units, including vacant
5 property zoned and platted for residential use, and that does
6 not receive the exemption under s. 196.031.

7 (2) For all levies other than school district levies,
8 nonhomestead residential property shall be assessed at just
9 value as of January 1, 2009. Property placed on the tax roll
10 after January 1, 2009, shall be assessed at just value as of
11 January 1 of the year in which the property is placed on the
12 tax roll.

13 (3) Beginning in 2010, or the year following the year
14 the property is placed on the tax roll, whichever is later,
15 the property shall be reassessed annually on January 1. Any
16 change resulting from such reassessment may not exceed 10
17 percent of the assessed value of the property for the prior
18 year.

19 (4) If the assessed value of the property as
20 calculated under subsection (3) exceeds the just value, the
21 assessed value of the property shall be lowered to the just
22 value of the property.

23 (5) Except as provided in this subsection, property
24 assessed under this section shall be assessed at just value as
25 of January 1 of the year following a change of ownership or
26 control. Thereafter, the annual changes in the assessed value
27 of the property are subject to the limitations in subsections
28 (3) and (4). For purpose of this section, a change of
29 ownership or control means any sale, foreclosure, transfer of
30 legal title or beneficial title in equity to any person, or
31 the cumulative transfer of control or of more than 50 percent

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1 of the ownership of the legal entity that owned the property
2 when it was most recently assessed at just value, except as
3 provided in this subsection. There is no change of ownership
4 if:

- 5 (a) The transfer of title is to correct an error;
- 6 (b) The transfer is between legal and equitable title;

7 or

- 8 (c) The transfer is between husband and wife,
9 including a transfer to a surviving spouse or a transfer due
10 to a dissolution of marriage.

11 (6)(a) Except as provided in paragraph (b), changes,
12 additions, or improvements to nonhomestead residential
13 property shall be assessed at just value as of the first
14 January 1 after the changes, additions, or improvements are
15 substantially completed.

16 (b) Changes, additions, or improvements that replace
17 all or a portion of nonhomestead residential property damaged
18 or destroyed by misfortune or calamity shall not increase the
19 property's assessed value when the square footage of the
20 property as changed or improved does not exceed 110 percent of
21 the square footage of the property before the damage or
22 destruction. Additionally, the property's assessed value shall
23 not increase if the total square footage of the property as
24 changed or improved does not exceed 1,500 square feet.

25 Changes, additions, or improvements that do not cause the
26 total to exceed 110 percent of the total square footage of the
27 property before the damage or destruction or that do not cause
28 the total to exceed 1,500 total square feet shall be
29 reassessed as provided under subsection (3). The property's
30 assessed value shall be increased by the just value of that
31 portion of the changed or improved property which is in excess

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

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

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

23 (8) Erroneous assessments of nonhomestead residential
 24 property assessed under this section may be corrected in the
 25 following 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 (b) If changes, additions, or improvements are not

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1 assessed at just value as of the first January 1 after they
 2 were substantially completed, the property appraiser shall
 3 determine the just value for such changes, additions, or
 4 improvements for the year they were substantially completed.
 5 Assessments for subsequent years shall be corrected, applying
 6 this section if applicable.

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

10 (9) If the property appraiser determines that for any
 11 year or years within the prior 10 years a person or entity who
 12 was not entitled to the property assessment limitation granted
 13 under this section was granted the property assessment
 14 limitation, the property appraiser making such determination
 15 shall record in the public records of the county a notice of
 16 tax lien against any property owned by that person or entity
 17 in the county, and such property must be identified in the
 18 notice of tax lien. Such property that is situated in this
 19 state is subject to the unpaid taxes, plus a penalty of 50
 20 percent of the unpaid taxes for each year and 15 percent
 21 interest per annum.

22 Section 12. If SJR 2-D or HJR 7001-D is approved by a
 23 vote of the electors in January of 2008, section 193.1555,
 24 Florida Statutes, is created to read:

25 193.1555 Assessment of certain residential and
 26 nonresidential real property.--

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

28 (a) "Nonresidential real property" means real property
 29 that is not subject to the assessment limitations set forth in
 30 s. 4(a)-(c) or s. 4(f), Art. VII of the State Constitution.

31 (b) "Improvement" means an addition or change to land

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1 or buildings which increases their value and is more than a
2 repair or a replacement.

3 (2) For all levies other than school district levies,
4 nonresidential real property shall be assessed at just value
5 as of January 1, 2008. Property placed on the tax roll after
6 January 1, 2008, shall be assessed at just value as of January
7 1 of the year in which the property is placed on the tax roll.

8 (3) Beginning in 2009, or the year following the year
9 the property is placed on the tax roll, whichever is later,
10 the property shall be reassessed annually on January 1. Any
11 change resulting from such reassessment may not exceed 10
12 percent of the assessed value of the property for the prior
13 year.

14 (4) If the assessed value of the property as
15 calculated under subsection (3) exceeds the just value, the
16 assessed value of the property shall be lowered to the just
17 value of the property.

18 (5) Except as provided in this subsection, property
19 assessed under this section shall be assessed at just value as
20 of January 1 of the year following a qualifying improvement or
21 change of ownership or control. Thereafter, the annual changes
22 in the assessed value of the property are subject to the
23 limitations in subsections (3) and (4). For purpose of this
24 section:

25 (a) A qualifying improvement means any substantially
26 completed improvement that increases the just value of the
27 property by at least 25 percent.

28 (b) A change of ownership or control means any sale,
29 foreclosure, transfer of legal title or beneficial title in
30 equity to any person, or the cumulative transfer of control or
31 of more than 50 percent of the ownership of the legal entity

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1 that owned the property when it was most recently assessed at
2 just value, except as provided in this subsection. There is no
3 change of ownership if:

- 4 1. The transfer of title is to correct an error; or
- 5 2. The transfer is between legal and equitable title.

6 (6)(a) Except as provided in paragraph (b), changes,
7 additions, or improvements to nonresidential real property
8 shall be assessed at just value as of the first January 1
9 after the changes, additions, or improvements are
10 substantially completed.

11 (b) Changes, additions, or improvements that replace
12 all or a portion of nonresidential real property damaged or
13 destroyed by misfortune or calamity shall not increase the
14 property's assessed value when the square footage of the
15 property as changed or improved does not exceed 110 percent of
16 the square footage of the property before the damage or
17 destruction and do not change the property's character or use.
18 Changes, additions, or improvements that do not cause the
19 total to exceed 110 percent of the total square footage of the
20 property before the damage or destruction and do not change
21 the property's character or use shall be reassessed as
22 provided under subsection (3). The property's assessed value
23 shall be increased by the just value of that portion of the
24 changed or improved property which is in excess of 110 percent
25 of the square footage of the property before the damage or
26 destruction. Property damaged or destroyed by misfortune or
27 calamity which, after being changed or improved, has a square
28 footage of less than 100 percent of the property's total
29 square footage before the damage or destruction shall be
30 assessed pursuant to subsection (7). This paragraph applies to
31 changes, additions, or improvements commenced within 3 years

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1 after the January 1 following the damage or destruction of the
2 property.

3 (7) 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.

7 (8) Erroneous assessments of nonresidential real
8 property assessed under this section may be corrected in the
9 following manner:

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

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

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

25 (9) If the property appraiser determines that for any
26 year or years within the prior 10 years a person or entity who
27 was not entitled to the property assessment limitation granted
28 under this section was granted the property assessment
29 limitation, the property appraiser making such determination
30 shall record in the public records of the county a notice of
31 tax lien against any property owned by that person or entity

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1 in the county, and such property must be identified in the
2 notice of tax lien. Such property that is situated in this
3 state is subject to the unpaid taxes, plus a penalty of 50
4 percent of the unpaid taxes for each year and 15 percent
5 interest per annum.

6 Section 13. If SJR 2-D or HJR 7001-D is approved by a
7 vote of the electors in the general election held in November
8 of 2008, section 193.1555, Florida Statutes, is created to
9 read:

10 193.1555 Assessment of certain residential and
11 nonresidential real property.--

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

13 (a) "Nonresidential real property" means real property
14 that is not subject to the assessment limitations set forth in
15 s. 4(a)-(c) or s. 4(f), Art. VII of the State Constitution.

16 (b) "Improvement" means an addition or change to land
17 or buildings which increases their value and is more than a
18 repair or a replacement.

19 (2) For all levies other than school district levies,
20 nonresidential real property shall be assessed at just value
21 as of January 1, 2009. Property placed on the tax roll after
22 January 1, 2009, shall be assessed at just value as of January
23 1 of the year in which the property is placed on the tax roll.

24 (3) Beginning in 2010, or the year following the year
25 the property is placed on the tax roll, whichever is later,
26 the property shall be reassessed annually on January 1. Any
27 change resulting from such reassessment may not exceed 10
28 percent of the assessed value of the property for the prior
29 year.

30 (4) If the assessed value of the property as
31 calculated under subsection (3) exceeds the just value, the

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

3 (5) Except as provided in this subsection, property
4 assessed under this section shall be assessed at just value as
5 of January 1 of the year following a qualifying improvement or
6 a change of ownership or control. Thereafter, the annual
7 changes in the assessed value of the property are subject to
8 the limitations in subsections (3) and (4). For purpose of
9 this section:

10 (a) A qualifying improvement means any substantially
11 completed improvement that increases the just value of the
12 property by at least 25 percent.

13 (b) A change of ownership or control means any sale,
14 foreclosure, transfer of legal title or beneficial title in
15 equity to any person, or the cumulative transfer of control or
16 of more than 50 percent of the ownership of the legal entity
17 that owned the property when it was most recently assessed at
18 just value, except as provided in this subsection. There is no
19 change of ownership if:

- 20 1. The transfer of title is to correct an error; or
- 21 2. The transfer is between legal and equitable title.

22 (6)(a) Except as provided in paragraph (b), changes,
23 additions, or improvements to nonresidential real property
24 shall be assessed at just value as of the first January 1
25 after the changes, additions, or improvements are
26 substantially completed.

27 (b) Changes, additions, or improvements that replace
28 all or a portion of nonresidential real property damaged or
29 destroyed by misfortune or calamity shall not increase the
30 property's assessed value when the square footage of the
31 property as changed or improved does not exceed 110 percent of

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1 the square footage of the property before the damage or
 2 destruction and do not change the property's character or use.
 3 Changes, additions, or improvements that do not cause the
 4 total to exceed 110 percent of the total square footage of the
 5 property before the damage or destruction and do not change
 6 the property's character or use shall be reassessed as
 7 provided under subsection (3). The property's assessed value
 8 shall be increased by the just value of that portion of the
 9 changed or improved property which is in excess of 110 percent
 10 of the square footage of the property before the damage or
 11 destruction. Property damaged or destroyed by misfortune or
 12 calamity which, after being changed or improved, has a square
 13 footage of less than 100 percent of the property's total
 14 square footage before the damage or destruction shall be
 15 assessed pursuant to subsection (7). This paragraph applies to
 16 changes, additions, or improvements commenced within 3 years
 17 after the January 1 following the damage or destruction of the
 18 property.

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

23 (8) Erroneous assessments of nonresidential real
 24 property assessed under this section may be corrected in the
 25 following 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 (b) If changes, additions, or improvements are not

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1 assessed at just value as of the first January 1 after they
 2 were substantially completed, the property appraiser shall
 3 determine the just value for such changes, additions, or
 4 improvements for the year they were substantially completed.
 5 Assessments for subsequent years shall be corrected, applying
 6 this section if applicable.

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

10 (9) If the property appraiser determines that for any
 11 year or years within the prior 10 years a person or entity who
 12 was not entitled to the property assessment limitation granted
 13 under this section was granted the property assessment
 14 limitation, the property appraiser making such determination
 15 shall record in the public records of the county a notice of
 16 tax lien against any property owned by that person or entity
 17 in the county, and such property must be identified in the
 18 notice of tax lien. Such property that is situated in this
 19 state is subject to the unpaid taxes, plus a penalty of 50
 20 percent of the unpaid taxes for each year and 15 percent
 21 interest per annum.

22 Section 14. Section 193.1556, Florida Statutes, is
 23 created to read:

24 193.1556 Annual application required for assessment.--

25 (1) Every person or entity who, on January 1, has the
 26 legal title to real property that is entitled to assessment
 27 under s. 193.1554 or s. 193.1555 shall, on or before March 1
 28 of each year, file an application for assessment under s.
 29 193.1554 or s. 193.1555 with the county property appraiser,
 30 listing and describing the property for which such assessment
 31 is claimed, and certifying its ownership and use. The

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1 Department of Revenue shall prescribe the forms upon which the
 2 application is made. Failure to make application, when
 3 required, on or before March 1 of any year constitutes a
 4 waiver of the assessment under s. 193.1554 or s. 193.1555 for
 5 that year, except as provided in subsection (4) or subsection
 6 (5).

7 (2) The owner of property that was assessed under s.
 8 193.1554 or s. 193.1555 in the prior year, or a property owner
 9 who filed an original application that was denied in the prior
 10 year solely for not being timely filed, may reapply on a short
 11 form as provided by the department. The short form shall
 12 require the applicant to affirm that the ownership and use of
 13 the property have not changed since the initial application
 14 and that no changes, addition, or improvements have been made
 15 to the property.

16 (3) Once an original application for assessment under
 17 s. 193.1554 or s. 193.1555 has been granted, in each
 18 succeeding year on or before February 1, the property
 19 appraiser shall mail a renewal application to the applicant,
 20 and the property appraiser shall accept from each such
 21 applicant a renewal application on a form to be prescribed by
 22 the Department of Revenue. Such renewal application shall be
 23 accepted as evidence of eligibility for assessment under s.
 24 193.1554 or s. 193.1555 by the property appraiser unless he or
 25 she denies the application. Upon denial, the property
 26 appraiser shall serve, on or before July 1 of each year, a
 27 notice setting forth the grounds for denial on the applicant
 28 by first-class mail. Any applicant objecting to such denial
 29 may file a petition as provided for in s. 194.011(3).

30 (4) The value adjustment board shall grant assessment
 31 under s. 193.1544 or s. 193.1555 for an otherwise eligible

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1 applicant if the applicant can clearly document that failure
2 to apply by March 1 was the result of postal error.

3 (5) Any applicant whose property qualifies for
4 assessment under s. 193.1554 or s. 193.1555 and who fails to
5 file an application by March 1, may file an application for
6 such assessment and may file, pursuant to s. 194.011(3), a
7 petition with the value adjustment board requesting that
8 assessment under s. 193.1554 or s. 193.1555 be granted. Such
9 petition may be filed at any time during the taxable year on
10 or before the 25th day following the mailing of the notice by
11 the property appraiser as provided in s. 194.011(1).

12 Notwithstanding the provisions of s. 194.013, such person must
13 pay a nonrefundable fee of \$15 upon filing the petition. Upon
14 reviewing the petition, if the applicant's property qualifies
15 for assessment under s. 193.1554 or s. 193.1555 and the
16 applicant demonstrates particular extenuating circumstances
17 judged by the property appraiser or the value adjustment board
18 to warrant granting such assessment, the property appraiser or
19 the value adjustment board may grant such assessment.

20 (6) A county may, at the request of the property
21 appraiser and by a majority vote of its governing body, waive
22 the requirement that an annual application or statement be
23 made for assessment of property within the county under s.
24 193.1554 or s. 193.1555 after an initial application is made
25 and such assessment is granted. Notwithstanding such waiver,
26 refiling of an application or statement shall be required when
27 any property assessed under s. 193.1554 or s. 193.1555 is sold
28 or otherwise disposed of; when the ownership changes in any
29 manner; or when any change, addition, or improvement is made
30 to the property. In its deliberations on whether to waive the
31 annual application or statement requirement, the governing

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1 body shall consider the possibility of fraudulent claims that
2 may occur due to the waiver of the annual application
3 requirement.

4 (7) It is the duty of the owner of any property
5 assessed under s. 193.1554 or s. 193.1555 who is not required
6 to file an annual application or statement to notify the
7 property appraiser promptly whenever the use of the property
8 or the status or condition of the owner changes. If any
9 property owner fails to so notify the property appraiser and
10 the property appraiser determines that for any year within the
11 prior 10 years the owner's property was not entitled to
12 assessment under s. 193.1554 or s. 193.1555, the owner of the
13 property is subject to the taxes avoided as a result of such
14 failure plus 15 percent interest per annum and a penalty of 50
15 percent of the taxes avoided. It is the duty of the property
16 appraiser making such determination to record in the public
17 records of the county a notice of tax lien against any
18 property owned by that person or entity in the county, and
19 such property must be identified in the notice of tax lien.
20 Such property is subject to the payment of all taxes and
21 penalties. Such lien when filed shall attach to any property,
22 identified in the notice of tax lien, owned by the person or
23 entity that illegally or improperly was assessed under s.
24 193.1554 or s. 193.1555. If such person or entity no longer
25 owns property in that county, but owns property in some other
26 county or counties in the state, it shall be the duty of the
27 property appraiser to record a notice of tax lien in such
28 other county or counties, identifying the property owned by
29 such person or entity in such county or counties, and it
30 becomes a lien against such property in such county or
31 counties.

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1 governments that are not in compliance with
2 requirements limiting certain millage rates;
3 providing legislative intent with respect to
4 the information reported to the department;
5 requiring the department to report certain
6 recommendations of the Revenue Estimating
7 Conference and identify needed additional
8 resources; amending s. 196.002, F.S.; revising
9 certain reporting requirements for the property
10 appraiser in order to conform to changes made
11 by the act; amending s. 193.114, F.S. ;
12 providing additional requirements for
13 assessment rolls; amending s. 193.155, F.S. ;
14 providing for the assessment of homestead
15 property following a change of ownership based
16 on the difference between just value and
17 assessed value of the immediate prior
18 homestead; providing for determining the just
19 value of the new homestead; providing for
20 assessing a homestead established by two or
21 more persons who held prior homestead property;
22 providing requirements for applying for such an
23 assessment; requiring that the Department of
24 Revenue provide by rule for documenting
25 entitlement to the assessment; amending s.
26 196.031, F.S.; increasing the amount of the
27 exemption provided for homestead property;
28 providing for an additional exemption for
29 levies other than school district levies;
30 deleting obsolete provisions; deleting a
31 requirement that property appraisers compile

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1 information concerning the loss of certain tax
2 revenues and submit a copy to the Department of
3 Revenue; amending s. 197.252, F.S., relating to
4 the homestead tax deferral; conforming
5 provisions to changes made by the act; creating
6 s. 196.183, F.S.; exempting each tangible
7 personal property tax return from a specified
8 amount of assessed value; limiting a single
9 business operation within a county to one
10 exemption; providing a procedure for waiving
11 the requirement to file an annual tangible
12 personal property tax return if the taxpayer is
13 entitled to the exemption; providing penalties
14 for failure to file a return as required or to
15 claim more exemptions than allowed; providing
16 that the exemption does not apply to certain
17 mobile homes; providing for an annual
18 distribution of funds to fiscally constrained
19 counties in proportion to the reduction in
20 total ad valorem tax revenue resulting from a
21 constitutional revision; providing requirements
22 for fiscally constrained counties in applying
23 to participate in the distribution; creating s.
24 193.1554, F.S.; limiting the annual increase in
25 the assessed value of nonhomestead residential
26 property, including vacant property zoned and
27 platted for residential use, for all levies
28 other than school district levies; providing a
29 definition; providing for the assessment of
30 property at just value following certain
31 changes of ownership or control; specifying

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1 certain actions that do not constitute a change
2 of ownership; providing for the assessment of
3 changes, additions, or improvements to
4 nonhomestead residential property; limiting the
5 amount of increase in the property's assessed
6 value following a change, addition, or
7 improvement to replace nonhomestead residential
8 property damaged or destroyed by misfortune or
9 calamity; providing a procedure for correcting
10 erroneous assessments; providing for the
11 property appraiser to record a tax lien if it
12 is determined that a person or entity was not
13 entitled to the property assessment limitation
14 granted to nonhomestead residential property;
15 creating s. 193.1555, F.S.; limiting the annual
16 increase in the assessed value of
17 nonresidential real property for all levies
18 other than school district levies; providing a
19 definition; providing for the assessment of
20 nonresidential real property at just value
21 following a qualifying improvement or change of
22 ownership or control; specifying actions that
23 constitute an improvement or change of
24 ownership or control; providing for the
25 assessment of changes, additions, or
26 improvements to nonresidential real property;
27 limiting the amount of increase in the
28 property's assessed value following a change,
29 addition, or improvement to replace
30 nonresidential real property damaged or
31 destroyed by misfortune or calamity; providing

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1 a procedure for correcting erroneous
2 assessments; providing for the property
3 appraiser to record a tax lien if it is
4 determined that a person or entity was not
5 entitled to the property assessment limitation
6 granted to nonresidential real property;
7 creating s. 193.1556, F.S.; providing
8 procedures for a person or entity to apply for
9 the assessment of property as provided in s.
10 193.1554 or s. 193.1555, F.S.; requiring the
11 Department of Revenue to prescribe forms;
12 providing a procedure for reapplication;
13 requiring the property appraiser to annually
14 mail a renewal application to the applicant;
15 providing a procedure for filing a petition
16 with the value adjustment requesting assessment
17 of property under s. 193.1554 or s. 193.1555,
18 F.S.; providing for waiver of the requirement
19 for annual application upon approval by a
20 majority of the governing body of the county;
21 providing a penalty if a property owner fails
22 to notify the property appraiser of certain
23 changes in status or condition; providing for a
24 tax lien against property owned by such person;
25 providing that certain provisions of the act
26 apply retroactively; providing effective dates,
27 one of which is contingent.

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