

Bill No. SB 4-D

Barcode 202864

CHAMBER ACTION

Senate

House

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Senators Geller, Deutch, Rich, Justice, Rich, Bullard,
Aronberg, Lawson, Joyner, Dawson, and Siplin 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
sections 3 and 4 of this act.

(2) In anticipation of implementing those portions of
this act which have not taken effect, 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 those portions of this act which have not taken effect

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1 become law.

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

7 Section 2. Section 196.002, Florida Statutes, is
8 amended to read:

9 196.002 Legislative intent.--For the purposes of
10 assessment roll recordkeeping and reporting,+

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

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

21 Section 3. Subsection (2) of section 193.114, Florida
22 Statutes, is amended to read:

23 193.114 Preparation of assessment rolls.--

24 (2) The department shall promulgate regulations and
25 forms for the preparation of the real property assessment roll
26 to reflect:

27 (a) A brief description of the property for purposes
28 of location and, effective January 1, 1996, a market area code
29 established according to department guidelines. However, if a
30 property appraiser uses a neighborhood code, beginning in
31 1994, the property appraiser shall provide the neighborhood

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1 code to the department.

2 (b) The just value (using the factors set out in s.
3 193.011) of all property. The assessed value for school
4 district levies and for nonschool district levies shall be
5 separately listed.

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

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

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

18 (f) The millage levied on the property, including
19 separately, school district millage and nonschool district
20 millage.

21 (g) A separate listing for taxable value for school
22 district levies and for nonschool district levies. The tax
23 shall be, determined by multiplying the millages by the
24 taxable values for school district levies and nonschool
25 district levies value.

26 Section 4. Section 193.155, Florida Statutes, is
27 amended to read:

28 193.155 Homestead assessments.--Homestead property
29 shall be assessed at just value as of January 1, 1994.
30 Property receiving the homestead exemption after January 1,
31 1994, shall be assessed at just value as of January 1 of the

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1 year in which the property receives the exemption unless the
2 provisions of subsection (8) apply.

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

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

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

15 (2) If the assessed value of the property as
16 calculated under subsection (1) exceeds the just value, the
17 assessed value of the property shall be lowered to the just
18 value of the property.

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

29 (a) Subsequent to the change or transfer, the same
30 person is entitled to the homestead exemption as was
31 previously entitled and:

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

11 (b) The transfer is between husband and wife,
 12 including a transfer to a surviving spouse or a transfer due
 13 to a dissolution of marriage;

14 (c) The transfer occurs by operation of law under s.
 15 732.4015; or

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

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

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

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

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

26 1. Was permanently residing on such property when the
 27 damage or destruction occurred;

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

30 3. Applies for and receives homestead exemption on
 31 such property the following year.

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1 (d) Changes, additions, or improvements include
 2 improvements made to common areas or other improvements made
 3 to property other than to the homestead property by the owner
 4 or by an owner association, which improvements directly
 5 benefit the homestead property. Such changes, additions, or
 6 improvements shall be assessed at just value, and the just
 7 value shall be apportioned among the parcels benefiting from
 8 the improvement.

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

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

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

26 (8) Property assessed under this section shall be
 27 assessed at less than just value following a change in
 28 ownership, for all levies other than school district levies,
 29 when the person who establishes a new homestead has received a
 30 homestead exemption as of January 1 of either of the two
 31 immediately preceding years. A person who establishes a new

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1 homestead as of January 1, 2008, is entitled to have the new
 2 homestead assessed at less than just value only if that person
 3 received a homestead exemption on January 1, 2007. The
 4 assessed value of the newly established homestead shall be
 5 determined as provided in this subsection.

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

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

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

8 (d) If two or more persons abandon their jointly owned
 9 homestead property and one or more such persons establish a
 10 new homestead that would otherwise be eligible for assessment
 11 under this subsection, each person is entitled to a reduction
 12 in just value for the new homestead in proportion to his or
 13 her ownership interest in the prior homestead. There shall be
 14 no reduction in assessed value of any new homestead unless the
 15 prior homestead is reassessed under subsection (3) or this
 16 subsection as of January 1 after the abandonment occurs.

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

25
 26 The department shall require by rule that the required
 27 documentation be submitted with the homestead exemption
 28 application under the timeframes and processes set forth in
 29 chapter 196 to the extent practicable, and that the filing of
 30 the statement be supported by copies of such notices.

31 ~~(9)(8)~~ Erroneous assessments of homestead property

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1 assessed under this section may be corrected in the following
2 manner:

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

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

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

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

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1 ownership, the assessment of such property must be corrected
2 as provided in paragraph(9)(a) ~~(8)(a)~~, and the person need
3 not pay the unpaid taxes, penalties, or interest.

4 Section 5. Section 196.031, Florida Statutes, is
5 amended to read:

6 196.031 Exemption of homesteads.--

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

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1 the amount of the exemption may not exceed the proportionate
 2 assessed valuation of all owners who reside on the property.
 3 Before such exemption may be granted, the deed or instrument
 4 shall be recorded in the official records of the county in
 5 which the property is located. The property appraiser may
 6 request the applicant to provide additional ownership
 7 documents to establish title.

8 (b) Every person who qualifies to receive the
 9 exemption provided in paragraph (a) and whose homestead just
 10 value is less than \$500,000 is entitled to an additional
 11 exemption of up to \$25,000 on the assessed valuation greater
 12 than \$50,000 and up to \$75,000 of assessed value for all
 13 levies other than school district levies and levies for
 14 dependent or independent special districts or municipal
 15 service taxing units the primary function of which is to
 16 provide emergency medical or fire rescue services.

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

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

11 196.078 Additional homestead exemption for first-time
 12 Florida homebuyers.--

13 (1) As used in this section, the term "first-time
 14 Florida homebuyer" means a person who establishes the right to
 15 receive the homestead exemption provided in s. 196.031 within
 16 1 year after purchasing the homestead property and who had not
 17 previously owned property receiving the homestead exemption
 18 provided in s. 196.031.

19 (2) Every first-time Florida homebuyer is entitled to
 20 an additional homestead exemption in an amount equal to 25
 21 percent of the homestead property's just value on January 1 of
 22 the year in which the homestead is established, not to exceed
 23 25 percent of the median just value of homesteads in the
 24 county in which the homestead is located in the year prior to
 25 establishing the new homestead. This exemption is not
 26 available if any owner of the property has previously owned
 27 property that received the homestead exemption provided in s.
 28 196.031. The additional homestead exemption shall be reduced
 29 each year by the difference between the homestead's just value
 30 and assessed value as determined under s. 193.155 until the
 31 value of the exemption is reduced to zero. The exemption

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1 provided under this subsection applies to all levies other
 2 than school district levies and levies for dependent or
 3 independent special districts or municipal service taxing
 4 units the primary function of which is to provide emergency
 5 medical or fire rescue services.

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

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

20 Section 7. Subsection (2) of section 196.075, Florida
 21 Statutes, is amended to read:

22 196.075 Additional homestead exemption for persons 65
 23 and older.--

24 (2) In accordance with s. 6(f), Art. VII of the State
 25 Constitution, the board of county commissioners of any county
 26 or the governing authority of any municipality shall ~~may~~ adopt
 27 an ordinance to allow an additional homestead exemption of up
 28 to \$50,000 for any person who has the legal or equitable title
 29 to real estate and maintains thereon the permanent residence
 30 of the owner, who has attained age 65, and whose household
 31 income does not exceed \$20,000.

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1 Section 8. Paragraph (a) of subsection (1) of section
2 196.161, Florida Statutes, is amended to read:

3 196.161 Homestead exemptions; lien imposed on property
4 of person claiming exemption although not a permanent
5 resident.--

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

26 Section 9. Paragraph (b) of subsection (2) of section
27 197.252, Florida Statutes, is amended to read:

28 197.252 Homestead tax deferral.--

29 (2)

30 (b) If the applicant is 65 years of age or older
31 ~~entitled to claim the increased exemption by reason of age and~~

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

12 Section 10. Section 196.183, Florida Statutes, is
 13 created to read:

14 196.183 Exemption for tangible personal property.--

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

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

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

29 Section 11. Section 1 of this act and this section
30 shall take effect upon becoming a law, sections 2 through 10
31 of this act shall take effect January 1, 2008, but shall take

Bill No. SB 4-D

Barcode 202864

1 effect only upon the effective date of amendments to the State
2 Constitution contained in CS for Senate Joint Resolution 2-D
3 or House Joint Resolution __ revising the homestead tax
4 exemption and providing an exemption from ad valorem taxation
5 for tangible personal property and property used for workforce
6 and affordable rental housing, and sections 2 through 10 of
7 this act shall apply retroactively to the 2008 tax roll if the
8 amendments to the State Constitution contained in CS for
9 Senate Joint Resolution 2-D or House Joint Resolution __ are
10 approved in a special election held on January 29, 2008, or
11 shall apply to the 2009 tax roll if the amendments to the
12 State Constitution contained in CS for Senate Joint Resolution
13 2-D or House Joint Resolution __ are approved in the general
14 election held in November of 2008.

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16

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

18 And the title is amended as follows:

19 Delete everything before the enacting clause

20

21 and insert:

22 A bill to be entitled
23 An act relating to ad valorem taxation;
24 authorizing the Department of Revenue to adopt
25 emergency rules; providing for application and
26 renewal thereof; amending s. 196.002, F.S.;
27 revising certain reporting requirements for the
28 property appraiser in order to conform to
29 changes made by the act; amending s. 193.114,
30 F.S.; providing additional requirements for
31 assessment rolls; amending s. 193.155, F.S.;

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Barcode 202864

1 providing for the assessment of homestead
2 property following a change in ownership based
3 on the just value of the immediate prior
4 homestead; providing for determining the just
5 value of the new homestead; providing for
6 assessing a homestead established by two or
7 more persons who held prior homestead property;
8 providing requirements for applying for such an
9 assessment; requiring that the Department of
10 Revenue provide by rule for documenting
11 entitlement to the assessment; amending s.
12 196.031, F.S.; increasing the amount of the
13 exemption provided for homestead property;
14 providing for an additional exemption for
15 levies other than school district levies and
16 designated others; deleting obsolete
17 provisions; deleting a requirement that
18 property appraisers compile information
19 concerning the loss of certain tax revenues and
20 submit a copy to the Department of Revenue;
21 creating s. 196.078, F.S.; providing for an
22 additional homestead exemption for first-time
23 Florida homebuyers; providing a definition;
24 providing for the amount of the additional
25 exemption; requiring that a person claiming
26 such exemption submit a sworn statement
27 attesting that he or she has never owned
28 property that received a homestead exemption in
29 this state; providing requirements for forms;
30 providing penalties; amending s. 196.161, F.S.;

31 providing that claims for homestead exemptions

Bill No. SB 4-D

Barcode 202864

1 by persons not entitled to such exemptions
2 subjects the property to tax liens; amending s.
3 197.252, F.S., relating to the homestead tax
4 deferral; conforming provisions to changes made
5 by the act; creating s. 196.183, F.S.;
6 exempting each tangible personal property tax
7 return from a specified amount of assessed
8 value; limiting a single business operation
9 within a county to one exemption; providing a
10 procedure for waiving the requirement to file
11 an annual tangible personal property tax return
12 if the taxpayer is entitled to the exemption;
13 providing penalties for failure to file a
14 return as required or to claim more exemptions
15 than allowed; providing that the exemption does
16 not apply to certain mobile homes; amending s.
17 196.075, F.S.; requiring counties to adopt an
18 ordinance increasing homestead exemption under
19 certain circumstances; providing that certain
20 provisions of the act apply retroactively;
21 providing effective dates, one of which is
22 contingent.

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