

Bill No. SB 4-D

Barcode 374922

CHAMBER ACTION

Senate

House

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Senators Geller and Deutch 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 become law.

(3) Notwithstanding any other provision of law, such

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1 emergency rules shall remain in effect for 18 months after the
 2 date of adoption and may be renewed during the pendency of
 3 procedures to adopt rules addressing the subject of the
 4 emergency rules.

5 Section 2. Section 196.002, Florida Statutes, is
 6 amended to read:

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

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

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

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

21 193.114 Preparation of assessment rolls.--

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

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

31 (b) The just value (using the factors set out in s.

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1 193.011) of all property. The assessed value for school
2 district levies and for nonschool district levies shall be
3 separately listed.

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

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

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

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

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

24 Section 4. Section 193.155, Florida Statutes, is
25 amended to read:

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

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

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

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

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

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

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

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

1 or

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

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

12 (c) The transfer occurs by operation of law under s.
13 732.4015; or

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

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

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

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

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

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

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

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

30 (d) Changes, additions, or improvements include
 31 improvements made to common areas or other improvements made

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

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

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

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

24 (8) Property assessed under this section shall be
 25 assessed at less than just value following a change in
 26 ownership, for all levies other than school district levies,
 27 when the person who establishes a new homestead has received a
 28 homestead exemption as of January 1 of either of the two
 29 immediately preceding years. A person who establishes a new
 30 homestead as of January 1, 2008, is entitled to have the new
 31 homestead assessed at less than just value only if that person

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1 received a homestead exemption on January 1, 2007. The
2 assessed value of the newly established homestead shall be
3 determined as provided in this subsection.

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

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

30 (c) If two or more persons who have each received a
31 homestead exemption as of January 1 of either of the two

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1 immediately preceding years and would otherwise be eligible to
 2 have a new homestead property assessed under this subsection
 3 establish a single new homestead, the reduction in just value
 4 shall be limited to the reduction that could have resulted
 5 from any one of the eligible prior homesteads.

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

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

23
 24 The department shall require by rule that the required
 25 documentation be submitted with the homestead exemption
 26 application under the timeframes and processes set forth in
 27 chapter 196 to the extent practicable, and that the filing of
 28 the statement be supported by copies of such notices.

29 (9)+(8) Erroneous assessments of homestead property
 30 assessed under this section may be corrected in the following
 31 manner:

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

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

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

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

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1 not pay the unpaid taxes, penalties, or interest.

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

4 196.031 Exemption of homesteads.--

5 (1)(a) Every person who, on January 1, has the legal
6 title or beneficial title in equity to real property in this
7 state and who resides thereon and in good faith makes the same
8 his or her permanent residence, or the permanent residence of
9 another or others legally or naturally dependent upon such
10 person, is entitled to an exemption from all taxation, except
11 for assessments for special benefits, up to the assessed
12 valuation of \$25,000 ~~\$5,000~~ on the residence and contiguous
13 real property, as defined in s. 6, Art. VII of the State
14 Constitution. Such title may be held by the entirety,
15 jointly, or in common with others, and the exemption may be
16 apportioned among such of the owners as shall reside thereon,
17 as their respective interests shall appear. If only one of the
18 owners of an estate held by the entirety or held jointly
19 with the right of survivorship resides on the property, that
20 owner is allowed an exemption of up to the assessed valuation
21 of \$25,000 ~~\$5,000~~ on the residence and contiguous real
22 property. However, no such exemption of more than \$25,000
23 ~~\$5,000~~ is allowed to any one person or on any one dwelling
24 house, except that an exemption up to the assessed valuation
25 of \$25,000 ~~\$5,000~~ may be allowed on each apartment or mobile
26 home occupied by a tenant-stockholder or member of a
27 cooperative corporation and on each condominium parcel
28 occupied by its owner. Except for owners of an estate held by
29 the entirety or held jointly with the right of survivorship,
30 the amount of the exemption may not exceed the proportionate
31 assessed valuation of all owners who reside on the property.

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1 Before such exemption may be granted, the deed or instrument
 2 shall be recorded in the official records of the county in
 3 which the property is located. The property appraiser may
 4 request the applicant to provide additional ownership
 5 documents to establish title.

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

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

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

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

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

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

24 ~~(e) For every person who is entitled to the exemption~~
 25 ~~provided in subsection (1) and who is a resident of this~~
 26 ~~state, the exemption is increased to a total of \$25,000 of~~
 27 ~~assessed valuation for levies of taxing authorities other than~~
 28 ~~school districts. However, the increase provided in this~~
 29 ~~paragraph shall not apply with respect to the assessment roll~~
 30 ~~of a county unless and until the roll of that county has been~~
 31 ~~approved by the executive director pursuant to s. 193.1142.~~

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

11 ~~(4)~~~~(5)~~ The exemption provided in this section applies
12 only to those parcels classified and assessed as
13 owner-occupied residential property or only to the portion of
14 property so classified and assessed.

15 ~~(5)~~~~(6)~~ A person who is receiving or claiming the
16 benefit of an ad valorem tax exemption or a tax credit in
17 another state where permanent residency is required as a basis
18 for the granting of that ad valorem tax exemption or tax
19 credit is not entitled to the homestead exemption provided by
20 this section. This subsection does not apply to a person who
21 has the legal or equitable title to real estate in Florida and
22 maintains thereon the permanent residence of another legally
23 or naturally dependent upon the owner.

24 ~~(6)~~~~(7)~~ When homestead property is damaged or destroyed
25 by misfortune or calamity and the property is uninhabitable on
26 January 1 after the damage or destruction occurs, the
27 homestead exemption may be granted if the property is
28 otherwise qualified and if the property owner notifies the
29 property appraiser that he or she intends to repair or rebuild
30 the property and live in the property as his or her primary
31 residence after the property is repaired or rebuilt and does

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1 not claim a homestead exemption on any other property or
 2 otherwise violate this section. Failure by the property owner
 3 to commence the repair or rebuilding of the homestead property
 4 within 3 years after January 1 following the property's damage
 5 or destruction constitutes abandonment of the property as a
 6 homestead.

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

9 196.078 Additional homestead exemption for first-time
 10 Florida homebuyers.--

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

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

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1 independent special districts or municipal service taxing
2 units the primary function of which is to provide emergency
3 medical or fire rescue services.

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

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

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

20 196.075 Additional homestead exemption for persons 65
21 and older.--

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

30 Section 8. Paragraph (a) of subsection (1) of section
31 196.161, Florida Statutes, is amended to read:

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1 196.161 Homestead exemptions; lien imposed on property
2 of person claiming exemption although not a permanent
3 resident.--

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

24 Section 9. Paragraph (b) of subsection (2) of section
25 197.252, Florida Statutes, is amended to read:

26 197.252 Homestead tax deferral.--

27 (2)

28 (b) If the applicant is 65 years of age or older
29 ~~entitled to claim the increased exemption by reason of age and~~
30 ~~residency as provided in s. 196.031(3)(a)~~, approval of the
31 application shall defer that portion of the ad valorem taxes

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

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

12 196.183 Exemption for tangible personal property.--

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

30 (2) The requirement that an annual tangible personal
 31 property tax return pursuant to s. 193.052 be filed for

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

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

27 Section 11. Section 1 of this act and this section
28 shall take effect upon becoming a law, sections 2 through 10
29 of this act shall take effect January 1, 2008, but shall take
30 effect only upon the effective date of amendments to the State
31 Constitution contained in CS for Senate Joint Resolution 2-D

Bill No. SB 4-D

Barcode 374922

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

13
14

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

16 And the title is amended as follows:

17 Delete everything before the enacting clause

18

19 and insert:

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

Bill No. SB 4-D

Barcode 374922

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

29 providing that claims for homestead exemptions
30 by persons not entitled to such exemptions
31 subjects the property to tax liens; amending s.

Bill No. SB 4-D

Barcode 374922

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

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