

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 194.301, F.S.; specifying
4 circumstances under which the presumption
5 concerning the correctness of an ad valorem tax
6 assessment is lost; providing for the rate of
7 percentage change of a category of property
8 comprised of comparable property; requiring the
9 property appraiser to make the percentage
10 change for each category available on a website
11 or upon request; specifying the categories of
12 property; providing for the amendments to s.
13 194.301, F.S., to apply to assessments made on
14 or after a specified date; amending s. 193.017,
15 F.S.; deleting provisions providing for the
16 assessment of property receiving the low-income
17 housing tax credit; providing for the
18 assessment of structural improvements on land
19 owned by a community land trust and used to
20 provide affordable housing; defining the term
21 "community land trust"; providing for the
22 conveyance of structural improvements, subject
23 to certain conditions; specifying the criteria
24 to be used in arriving at just valuation of a
25 structural improvement; amending s. 196.1978,
26 F.S., relating to the affordable housing
27 property exemption; conforming provisions to
28 changes made by the act; authorizing the
29 Department of Revenue to adopt emergency rules;
30 providing for application and renewal thereof;
31 amending s. 196.002, F.S.; revising certain

1 reporting requirements for the property
2 appraiser in order to conform to changes made
3 by the act; amending s. 193.114, F.S.;
4 providing additional requirements for
5 assessment rolls; amending s. 193.155, F.S.;
6 providing for the assessment of homestead
7 property following a change in ownership based
8 on the just value of the immediate prior
9 homestead; providing for determining the just
10 value of the new homestead; providing for
11 assessing a homestead established by two or
12 more persons who held prior homestead property;
13 providing requirements for applying for such an
14 assessment; requiring that the Department of
15 Revenue provide by rule for documenting
16 entitlement to the assessment; amending s.
17 196.031, F.S.; increasing the amount of the
18 exemption provided for homestead property;
19 providing for an additional exemption for
20 levies other than school district levies;
21 deleting obsolete provisions; deleting a
22 requirement that property appraisers compile
23 information concerning the loss of certain tax
24 revenues and submit a copy to the Department of
25 Revenue; creating s. 196.078, F.S.; providing
26 for an additional homestead exemption for
27 first-time Florida homebuyers; providing a
28 definition; providing the exemption as a
29 first-time Florida homebuyer to a member of the
30 United States Armed Services under certain
31 circumstances; providing for the amount of the

1 additional exemption; requiring that a person
2 claiming such exemption submit a sworn
3 statement attesting that he or she has never
4 owned property that received a homestead
5 exemption in this state; providing requirements
6 for forms; providing penalties; creating s.
7 196.098, F.S.; providing an additional tax
8 exemption for low-income seniors; providing for
9 eligibility and a limitation on income;
10 providing for an annual adjustment in the
11 income limitations; requiring the department to
12 provide for verifying age and income by rule;
13 amending s. 196.161, F.S.; providing that
14 claims for homestead exemptions by persons not
15 entitled to such exemptions subjects the
16 property to tax liens; amending s. 197.252,
17 F.S., relating to the homestead tax deferral;
18 conforming provisions to changes made by the
19 act; creating s. 196.183, F.S.; exempting each
20 tangible personal property tax return from a
21 specified amount of assessed value; limiting a
22 single business operation within a county to
23 one exemption; providing a procedure for
24 waiving the requirement to file an annual
25 tangible personal property tax return if the
26 taxpayer is entitled to the exemption;
27 providing penalties for failure to file a
28 return as required or to claim more exemptions
29 than allowed; providing that the exemption does
30 not apply to certain mobile homes; creating s.
31 193.803, F.S.; providing for the assessment of

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

1 rental housing or affordable rental housing
2 within a specified period; amending ss.
3 192.0105, 193.052, 194.011, 195.073, and
4 195.096, F.S., relating to taxpayer rights, the
5 preparation and serving of returns, assessments
6 involving agricultural lands, assessment
7 notices and objections, the classification of
8 property, and the review of assessment rolls;
9 conforming provisions to changes made by the
10 act; creating s. 200.186, F.S.; specifying a
11 formula for counties, municipalities, municipal
12 service taxing units, dependent districts, and
13 independent districts to determine a maximum
14 millage rate for the 2008-2009 fiscal year;
15 providing that a taxing authority in violation
16 of such provision forfeits its local government
17 half-cent sales tax revenues; providing certain
18 exceptions to the limitations on millage rates;
19 providing an exception for calculating the
20 rolled-back rate for certain counties;
21 providing that certain units of government are
22 recognized as municipalities; providing for an
23 annual distribution of funds to fiscally
24 constrained counties in proportion to the
25 revenue reduction resulting from certain
26 constitutional amendments; limiting the total
27 annual distribution; requiring the Department
28 of Revenue to report to the Legislature the
29 results of implementing ch. 2007-321, Laws of
30 Florida, relating to ad valorem taxation;
31 requiring that the department report those

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; providing that certain provisions of
9 the act apply retroactively; providing
10 effective dates, one of which is contingent.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. Section 194.301, Florida Statutes, is
15 amended to read:

16 194.301 Presumption of correctness.--

17 (1) In any administrative or judicial action in which
18 a taxpayer challenges an ad valorem tax assessment of value,
19 the property appraiser's assessment shall be presumed correct.
20 This presumption of correctness is lost if the taxpayer shows
21 by a preponderance of the evidence that either the property
22 appraiser has failed to consider properly the criteria in s.
23 193.011 or if the property appraiser's assessment is
24 arbitrarily based on appraisal practices ~~that~~ ~~which~~ are
25 different from the appraisal practices generally applied by
26 the property appraiser to comparable property within the same
27 class and within the same county. In addition, except for
28 homestead property, the presumption of correctness is lost if
29 the percentage change, exclusive of new construction, in just
30 value of the challenged parcel is greater than the percentage
31 change for the category of property in which the challenged

1 parcel is included. If the presumption of correctness is lost,
2 the taxpayer has ~~shall have~~ the burden of proving by a
3 preponderance of the evidence that the appraiser's assessment
4 is in excess of just value. If the presumption of correctness
5 is retained, the taxpayer has ~~shall have~~ the burden of proving
6 by clear and convincing evidence that the appraiser's
7 assessment is in excess of just value. In no case shall the
8 taxpayer have the burden of proving that the property
9 appraiser's assessment is not supported by any reasonable
10 hypothesis of a legal assessment. If the property appraiser's
11 assessment is determined to be erroneous, the Value Adjustment
12 Board or the court can establish the assessment if there
13 exists competent, substantial evidence in the record, which
14 cumulatively meets the requirements of s. 193.011. If the
15 record lacks competent, substantial evidence meeting the just
16 value criteria of s. 193.011, the matter shall be remanded to
17 the property appraiser with appropriate directions from the
18 Value Adjustment Board or the court. This section does not
19 authorize any value adjustment board or court to establish the
20 value of property except in accordance with the State
21 Constitution.

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

1 (3) For purposes of this section, categories of
 2 property include:
 3 (a) Nonhomestead single-family residences.
 4 (b) Nonhomestead condominiums and cooperatives.
 5 (c) Nonhomestead mobile homes.
 6 (d) Multifamily and retirement homes.
 7 (e) Agricultural, high-water recharge, historic
 8 property used for commercial or certain nonprofit purposes,
 9 and other use-valued property.

10 (f) Vacant residential lots.
 11 (g) Nonagricultural acreage and other undeveloped
 12 parcels.
 13 (h) Improved commercial and industrial property.
 14 (i) Unimproved commercial and industrial property.
 15 (j) Taxable institutional or governmental, utility,
 16 locally assessed railroad, oil, gas, and mineral land,
 17 subsurface rights, and other real property.

18 Section 2. The amendments made by this act to s.
 19 194.301, Florida Statutes, apply only to assessments made on
 20 or after January 1, 2008.

21 Section 3. Section 193.017, Florida Statutes, is
 22 amended to read:

23 (Substantial rewording of section. See
 24 s. 193.017, F.S., for present text.)
 25 193.017 Assessment of structural improvements on land
 26 owned by a community land trust and used to provide affordable
 27 housing.--

28 (1) As used in this section, the term "community land
 29 trust" means a nonprofit entity that is qualified as
 30 charitable under s. 501(c)(3) of the Internal Revenue Code and
 31 has as one of its purposes the acquisition of land to be held

1 in perpetuity for the primary purpose of providing affordable
2 homeownership.

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

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

20 (a) The amount a willing purchaser would pay a willing
21 seller, which may not exceed the amount determined by the
22 formula in the ground lease.

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

1 Section 4. Section 196.1978, Florida Statutes, is
2 amended to read:
3 196.1978 Affordable housing property
4 exemption.--Property used to provide affordable housing
5 serving eligible persons as defined by s. 159.603(7) and
6 natural persons or families meeting the extremely-low,
7 very-low, low, or moderate ~~persons meeting~~ income limits
8 specified in s. 420.0004 ~~s. 420.0004(8), (10), (11), and (15)~~,
9 which property is owned entirely by a nonprofit entity that
10 ~~which~~ is a corporation not for profit which is qualified as
11 charitable under s. 501(c)(3) of the Internal Revenue Code and
12 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717 or a
13 limited partnership, the sole general partner of which is a
14 corporation not for profit which is qualified as charitable
15 under s. 501(c)(3) of the Internal Revenue Code and which
16 complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be
17 considered property owned by an exempt entity and used for a
18 charitable purpose, and those portions of the affordable
19 housing property which provide housing to natural persons or
20 families that meet the extremely-low, very-low, low, or
21 moderate income limits specified ~~individuals with incomes as~~
22 ~~defined in s. 420.0004 s. 420.0004(10) and (15)~~ shall be
23 exempt from ad valorem taxation to the extent authorized in s.
24 196.196. All property identified in this section shall comply
25 with the criteria for determination of exempt status to be
26 applied by property appraisers on an annual basis as defined
27 in s. 196.195. The Legislature intends that any property owned
28 by a limited liability company or a limited partnership that
29 ~~which~~ is disregarded as an entity for federal income tax
30 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
31 shall be treated as owned by its sole member or sole general

1 partner. The exemption provided in this section also extends
2 to land that is owned by an exempt entity and that is subject
3 to a 99-year or longer ground lease for the purpose of
4 providing affordable homeownership.

5 Section 5. (1) The executive director of the
6 Department of Revenue is authorized, and all conditions are
7 deemed met, to adopt emergency rules under ss. 120.536(1) and
8 120.54(4), Florida Statutes, for the purpose of implementing
9 sections 3 and 4 of this act.

10 (2) The executive director of the Department of
11 Revenue is authorized, and all conditions are deemed met, to
12 adopt emergency rules under ss. 120.536(1) and 120.54(4),
13 Florida Statutes, for the purpose of implementing sections 6
14 through 21 of this act.

15 (3) In anticipation of implementing those portions of
16 this act which have not taken effect, the executive director
17 of the Department of Revenue is authorized, and all conditions
18 are deemed met, to adopt emergency rules under ss. 120.536(1)
19 and 120.54(4), Florida Statutes, for the purpose of making
20 necessary changes and preparations so that forms, methods, and
21 data records, electronic or otherwise, are ready and in place
22 if those portions of this act which have not taken effect
23 become law.

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

29 Section 6. Section 196.002, Florida Statutes, is
30 amended to read:
31

1 196.002 Legislative intent.--For the purposes of
2 assessment roll recordkeeping and reporting,†

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

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

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

15 193.114 Preparation of assessment rolls.--

16 (2) The department shall promulgate regulations and
17 forms for the preparation of the real property assessment roll
18 to reflect:

19 (a) A brief description of the property for purposes
20 of location and, effective January 1, 1996, a market area code
21 established according to department guidelines. However, if a
22 property appraiser uses a neighborhood code, beginning in
23 1994, the property appraiser shall provide the neighborhood
24 code to the department.

25 (b) The just value (using the factors set out in s.
26 193.011) of all property. The assessed value for school
27 district levies and for nonschool district levies shall be
28 separately listed.

29 (c) When property is wholly or partially exempt, a
30 categorization of such exemption. There shall be a separate
31 listing on the roll for exemptions pertaining to assessed

1 value for school district levies and for nonschool district
 2 levies.

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

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

10 (f) The millage levied on the property, including
 11 separately, school district millage and nonschool district
 12 millage.

13 (g) A separate listing for taxable value for school
 14 district levies and for nonschool district levies. The tax
 15 shall be~~7~~ determined by multiplying the millages by the
 16 taxable values for school district levies and nonschool
 17 district levies ~~value.~~

18 Section 8. Section 193.155, Florida Statutes, is
 19 amended to read:

20 193.155 Homestead assessments.--Homestead property
 21 shall be assessed at just value as of January 1, 1994.
 22 Property receiving the homestead exemption after January 1,
 23 1994, shall be assessed at just value as of January 1 of the
 24 year in which the property receives the exemption unless the
 25 provisions of subsection (8) apply.

26 (1) Beginning in 1995, or the year following the year
 27 the property receives homestead exemption, whichever is later,
 28 the property shall be reassessed annually on January 1. Any
 29 change resulting from such reassessment shall not exceed the
 30 lower of the following:
 31

1 (a) Three percent of the assessed value of the
2 property for the prior year; or

3 (b) The percentage change in the Consumer Price Index
4 for All Urban Consumers, U.S. City Average, all items
5 1967=100, or successor reports for the preceding calendar year
6 as initially reported by the United States Department of
7 Labor, Bureau of Labor Statistics.

8 (2) If the assessed value of the property as
9 calculated under subsection (1) exceeds the just value, the
10 assessed value of the property shall be lowered to the just
11 value of the property.

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

22 (a) Subsequent to the change or transfer, the same
23 person is entitled to the homestead exemption as was
24 previously entitled and:

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

27 or

28 3. The change or transfer is by means of an instrument
29 in which the owner is listed as both grantor and grantee of
30 the real property and one or more other individuals are
31 additionally named as grantee. However, if any individual who

1 is additionally named as a grantee applies for a homestead
2 exemption on the property, the application shall be considered
3 a change of ownership;

4 (b) The transfer is between husband and wife,
5 including a transfer to a surviving spouse or a transfer due
6 to a dissolution of marriage;

7 (c) The transfer occurs by operation of law under s.
8 732.4015; or

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

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

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

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

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

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

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

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

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

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

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

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

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

20 (8) Property assessed under this section shall be
21 assessed at less than just value following a change in
22 ownership, for all levies other than school district levies,
23 when the person who establishes a new homestead has received a
24 homestead exemption as of January 1 of either of the two
25 immediately preceding years. A person who establishes a new
26 homestead as of January 1, 2008, is entitled to have the new
27 homestead assessed at less than just value only if that person
28 received a homestead exemption on January 1, 2007. The
29 assessed value of the newly established homestead shall be
30 determined as provided in this subsection.

31

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

12 (b) If the just value of the new homestead as of
13 January 1 is less than the just value of the immediate prior
14 homestead as of January 1 of the year in which the immediate
15 prior homestead was abandoned, the assessed value of the new
16 homestead shall be equal to the just value of the new
17 homestead divided by the just value of the immediate prior
18 homestead and multiplied by the assessed value of the
19 immediate prior homestead. However, if the difference between
20 the just value of the new homestead and the assessed value of
21 the new homestead calculated pursuant to this paragraph is
22 greater than \$1 million, the assessed value of the new
23 homestead shall be increased so that the difference between
24 the just value and the assessed value equals \$1 million.
25 Thereafter, the homestead shall be assessed as provided in
26 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 would otherwise be eligible to
30 have a new homestead property assessed under this subsection
31 establish a single new homestead, the reduction in just value

1 shall be limited to the reduction that could have resulted
2 from any one of the eligible prior homesteads.

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

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

20
21 The department shall require by rule that the required
22 documentation be submitted with the homestead exemption
23 application under the timeframes and processes set forth in
24 chapter 196 to the extent practicable, and that the filing of
25 the statement be supported by copies of such notices.

26 (9)(8) Erroneous assessments of homestead property
27 assessed under this section may be corrected in the following
28 manner:

29 (a) If errors are made in arriving at any assessment
30 under this section due to a material mistake of fact
31 concerning an essential characteristic of the property, the

1 just value and assessed value must be recalculated for every
2 such year, including the year in which the mistake occurred.

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

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

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

30 Section 9. Section 196.031, Florida Statutes, is
31 amended to read:

1 196.031 Exemption of homesteads.--
2 (1)(a) Every person who, on January 1, has the legal
3 title or beneficial title in equity to real property in this
4 state and who resides thereon and in good faith makes the same
5 his or her permanent residence, or the permanent residence of
6 another or others legally or naturally dependent upon such
7 person, is entitled to an exemption from all taxation, except
8 for assessments for special benefits, up to the assessed
9 valuation of \$25,000~~\$5,000~~ on the residence and contiguous
10 real property, as defined in s. 6, Art. VII of the State
11 Constitution. Such title may be held by the entirety,
12 jointly, or in common with others, and the exemption may be
13 apportioned among such of the owners as shall reside thereon,
14 as their respective interests shall appear. If only one of the
15 owners of an estate held by the entirety or held jointly
16 with the right of survivorship resides on the property, that
17 owner is allowed an exemption of up to the assessed valuation
18 of \$25,000~~\$5,000~~ on the residence and contiguous real
19 property. However, no such exemption of more than \$25,000
20 ~~\$5,000~~ is allowed to any one person or on any one dwelling
21 house, except that an exemption up to the assessed valuation
22 of \$25,000~~\$5,000~~ may be allowed on each apartment or mobile
23 home occupied by a tenant-stockholder or member of a
24 cooperative corporation and on each condominium parcel
25 occupied by its owner. Except for owners of an estate held by
26 the entirety or held jointly with the right of survivorship,
27 the amount of the exemption may not exceed the proportionate
28 assessed valuation of all owners who reside on the property.
29 Before such exemption may be granted, the deed or instrument
30 shall be recorded in the official records of the county in
31 which the property is located. The property appraiser may

1 request the applicant to provide additional ownership
2 documents to establish title.

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

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

25 ~~(3)(a) The exemption provided in this section does For~~
26 ~~every person who is entitled to the exemption provided in~~
27 ~~subsection (1), who is a permanent resident of this state, and~~
28 ~~who is 65 years of age or older, the exemption is increased to~~
29 ~~\$10,000 of assessed valuation for taxes levied by governing~~
30 ~~bodies of counties, municipalities, and special districts.~~

31

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

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

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

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

26 ~~(4) The property appraisers of the various counties~~
27 ~~shall each year compile a list of taxable property and its~~
28 ~~value removed from the assessment rolls of each school~~
29 ~~district as a result of the excess of exempt value above that~~
30 ~~amount allowed for nonschool levies as provided in subsections~~
31 ~~(1) and (3), as well as a statement of the loss of tax revenue~~

1 ~~to each school district from levies other than the minimum~~
2 ~~financial effort required pursuant to s. 1011.60(6), and shall~~
3 ~~deliver a copy thereof to the Department of Revenue upon~~
4 ~~certification of the assessment roll to the tax collector.~~

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

9 (5)~~(6)~~ A person who is receiving or claiming the
10 benefit of an ad valorem tax exemption or a tax credit in
11 another state where permanent residency is required as a basis
12 for the granting of that ad valorem tax exemption or tax
13 credit is not entitled to the homestead exemption provided by
14 this section. This subsection does not apply to a person who
15 has the legal or equitable title to real estate in Florida and
16 maintains thereon the permanent residence of another legally
17 or naturally dependent upon the owner.

18 (6)~~(7)~~ When homestead property is damaged or destroyed
19 by misfortune or calamity and the property is uninhabitable on
20 January 1 after the damage or destruction occurs, the
21 homestead exemption may be granted if the property is
22 otherwise qualified and if the property owner notifies the
23 property appraiser that he or she intends to repair or rebuild
24 the property and live in the property as his or her primary
25 residence after the property is repaired or rebuilt and does
26 not claim a homestead exemption on any other property or
27 otherwise violate this section. Failure by the property owner
28 to commence the repair or rebuilding of the homestead property
29 within 3 years after January 1 following the property's damage
30 or destruction constitutes abandonment of the property as a
31 homestead.

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

3 196.078 Additional homestead exemption for first-time
4 Florida homebuyers.--

5 (1) As used in this section, the term "first-time
6 Florida homebuyer" means a person who establishes the right to
7 receive the homestead exemption provided in s. 196.031 within
8 1 year after purchasing the homestead property and who had not
9 previously owned property receiving the homestead exemption
10 provided in s. 196.031. Any resident of the state who is an
11 active member of the United States Armed Services and who
12 sells his or her homestead property due to a permanent move of
13 duty station shall be considered a first-time Florida
14 homebuyer and is eligible to receive the full exemption
15 provided in this section if the active service member
16 establishes the right to receive the homestead exemption
17 provided in s. 196.031 within one year after purchasing the
18 homestead property. The right to the full exemption in this
19 section shall apply even if the current spouse of an active
20 service member previously received a homestead exemption as
21 provided in s. 196.031.

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

1 each year by the difference between the homestead's just value
2 and assessed value as determined under s. 193.155 until the
3 value of the exemption is reduced to zero. The exemption
4 provided under this subsection applies to all levies other
5 than school district levies.

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

22 196.098 Exemption for low-income seniors.--

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

26 (2) As used in this section, the term "low-income
27 senior" means a permanent resident of this state who has
28 attained 65 years of age and whose household income does not
29 exceed \$23,604. Submission of an affidavit that the person
30 claiming the exemption under subsection (1) is a permanent
31 resident of this state is prima facie proof of such residence.

1 For purposes of this section, household income means that the
2 gross income of all persons residing in or upon the homestead
3 for the prior year may not exceed \$23,604. For purposes of
4 this section, the term "gross income" includes United States
5 Department of Veterans Affairs benefits and any social
6 security benefits paid to the person.

7 (3) The maximum income limitation provided in this
8 subsection shall be adjusted annually on January 1, beginning
9 January 1, 2008, by the percentage change in the average
10 cost-of-living index in the period January 1 through December
11 31 of the immediate prior year compared with the same period
12 for the year prior to that. The index is the average of the
13 monthly consumer price index figures for the stated 12-month
14 period, relative to the United States as a whole, issued by
15 the United States Department of Labor.

16 (4) The department shall require by rule that the
17 taxpayer annually submit to the property appraiser a sworn
18 return of age and gross income pursuant to subsection (2). The
19 department shall require that the filing of such return be
20 accompanied by proof of age, copies of federal income tax
21 returns for the prior year, wage and earning statements (W-2
22 forms), and other documents it deems necessary for each member
23 of the household. The taxpayer's return shall attest to the
24 accuracy of such copies. The department shall prescribe and
25 furnish a form to be used for this purpose which shall include
26 spaces for a separate listing of United States Department of
27 Veterans Affairs benefits and social security benefits.

28 Section 12. Paragraph (a) of subsection (1) of section
29 196.161, Florida Statutes, is amended to read:

30
31

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 13. 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

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 14. 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

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

30 Section 15. Section 193.803, Florida Statutes, is
31 created to read:

1 193.803 Assessment of eligible rental property used
2 for workforce and affordable housing; classification.--

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

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

25 (3)(a) Eligible property may not be classified as
26 workforce rental housing or affordable rental housing unless
27 an application is filed on or before March 1 of each year.
28 Before approving a classification, the property appraiser may
29 require the property owner to furnish such information as may
30 reasonably be required to establish that the property was
31 actually used as required by this section. Failure by a

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

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

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

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

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

27 (b) Rental property for multifamily housing,
28 commercial fishing workers and farmworkers, families, persons
29 who are homeless, or the elderly which is funded and rent
30 restricted by the Florida Housing Finance Corporation under s.
31 420.5087, s. 420.5089, s. 420.509, or s. 420.5095, the State

1 Housing Initiatives Partnership Program under s. 420.9072, s.
2 420.9075, or s. 42 of the Internal Revenue Code of 1986, 26
3 U.S.C. s. 42; the HOME Investment Partnership Program under
4 the Cranston-Gonzalez National Affordable Housing Act, 42
5 U.S.C. ss. 12741 et seq.; or the Federal Home Loan Bank's
6 Affordable Housing Program established pursuant to the
7 Financial Institutions Reform, Recovery and Enforcement Act of
8 1989, Pub. L. No. 101-73.

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

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

28 (6) In years in which the proper application for
29 classification as workforce rental housing or affordable
30 rental housing has been made and granted, the assessment of
31 such property shall be based upon its use as workforce rental

1 housing or affordable rental housing and by applying the
2 following methodologies, subject to the provisions of
3 subsection (7):

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

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

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

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

18 3. Any costs paid with the tax credits and costs paid
19 with the proceeds from additional financing under chapter 420
20 may not be included as income.

21 (7) By April 1 of each year, the property owner must
22 provide the property appraiser with a return on a form and in
23 a manner prescribed by the Department of Revenue which
24 includes a rent roll and an income and expense statement for
25 the preceding year. After a review of the rent roll and the
26 income and expense statement, the property appraiser may
27 request additional information from the property owner as may
28 be reasonably required to consider the methodologies in
29 subsection (6). Failure to timely provide the property
30 appraiser with the requested information, including failure to
31 meet any extension that may be granted for the submission of

1 information, shall result in an estimated assessment based on
2 the best available information instead of an assessment based
3 on the methodologies provided in subsection (6). Such
4 assessment shall be deemed to be prima facie correct and may
5 be included on the tax roll, and taxes may be extended on the
6 tax roll in the same manner as for all other taxes.

7 (8) It is the duty of the owner of any property used
8 for workforce rental housing or affordable rental housing that
9 has been granted the classification for assessment under this
10 section who is not required to file an annual application or
11 statement to notify the property appraiser promptly whenever
12 the use of the property, or the status or condition of the
13 owner, changes so as to change the classified status of the
14 property. If any property owner fails to so notify the
15 property appraiser and the property appraiser determines that
16 for any year within the prior 10 years the owner was not
17 entitled to receive such classification, the owner of the
18 property is subject to the taxes otherwise due and owing as a
19 result of such failure plus 15 percent interest per annum and
20 a penalty of 50 percent of the additional taxes owed. It is
21 the duty of the property appraiser making such determination
22 to record in the public records of the county in which the
23 rental property is located a notice of tax lien against any
24 property owned by that person or entity in the county, and
25 such property must be identified in the notice of tax lien.
26 Such property is subject to the payment of all taxes and
27 penalties. Such lien, when filed, attaches to any property
28 identified in the notice of tax lien owned by the person or
29 entity that illegally or improperly received the
30 classification. If such person or entity no longer owns
31 property in that county but owns property in another county or

1 counties in the state, the property appraiser shall record in
2 such other county or counties a notice of tax lien identifying
3 the property owned by such person or entity in such county or
4 counties which becomes a lien against the identified property.

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

7 192.0105 Taxpayer rights.--There is created a Florida
8 Taxpayer's Bill of Rights for property taxes and assessments
9 to guarantee that the rights, privacy, and property of the
10 taxpayers of this state are adequately safeguarded and
11 protected during tax levy, assessment, collection, and
12 enforcement processes administered under the revenue laws of
13 this state. The Taxpayer's Bill of Rights compiles, in one
14 document, brief but comprehensive statements that summarize
15 the rights and obligations of the property appraisers, tax
16 collectors, clerks of the court, local governing boards, the
17 Department of Revenue, and taxpayers. Additional rights
18 afforded to payors of taxes and assessments imposed under the
19 revenue laws of this state are provided in s. 213.015. The
20 rights afforded taxpayers to assure that their privacy and
21 property are safeguarded and protected during tax levy,
22 assessment, and collection are available only insofar as they
23 are implemented in other parts of the Florida Statutes or
24 rules of the Department of Revenue. The rights so guaranteed
25 to state taxpayers in the Florida Statutes and the
26 departmental rules include:

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

28 (b) The right to petition the value adjustment board
29 over objections to assessments, denial of exemption, denial of
30 agricultural classification, denial of historic
31 classification, denial of high-water recharge classification,

1 denial of workforce rental housing or affordable rental
 2 housing classification, disapproval of tax deferral, and any
 3 penalties on deferred taxes imposed for incorrect information
 4 willfully filed. Payment of estimated taxes does not preclude
 5 the right of the taxpayer to challenge his or her assessment
 6 (see ss. 194.011(3), 196.011(6) and (9)(a), 196.151,
 7 196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2),
 8 193.803(2), 197.253(2), 197.301(2), and 197.2301(11)).

9 (c) The right to file a petition for exemption, ~~or~~
 10 agricultural classification, or workforce rental housing or
 11 affordable rental housing classification with the value
 12 adjustment board when an application deadline is missed, upon
 13 demonstration of particular extenuating circumstances for
 14 filing late (see ss. 193.461(3)(a), 193.803(3)(a), and
 15 196.011(1), (7), (8), and (9)(c)).

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

18 193.052 Preparation and serving of returns.--

19 (2) No return shall be required for real property the
 20 ownership of which is reflected in instruments recorded in the
 21 public records of the county in which the property is located,
 22 unless otherwise required in this title. In order for land to
 23 be considered for agricultural classification under s.
 24 193.461, ~~or~~ high-water recharge classification under s.
 25 193.625, or workforce rental housing or affordable rental
 26 housing classification under s. 193.803, an application for
 27 classification must be filed on or before March 1 of each year
 28 with the property appraiser of the county in which the land is
 29 located, except as provided in s. 193.461(3)(a). The
 30 application must state that the lands on January 1 of that
 31 year were used primarily for bona fide commercial agricultural

1 or high-water recharge purposes or for workforce rental
2 housing or affordable rental housing classified under s.
3 193.803.

4 Section 18. Paragraph (d) of subsection (3) of section
5 194.011, Florida Statutes, is amended to read:

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

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

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

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

31

1 195.073 Classification of property.--All items
2 required by law to be on the assessment rolls must receive a
3 classification based upon the use of the property. The
4 department shall promulgate uniform definitions for all
5 classifications. The department may designate other
6 subclassifications of property. No assessment roll may be
7 approved by the department which does not show proper
8 classifications.

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

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

14 1. Single family.

15 2. Mobile homes.

16 3. Multifamily.

17 4. Condominiums.

18 5. Cooperatives.

19 6. Retirement homes.

20 (b) Commercial and industrial.

21 (c) Agricultural.

22 (d) Nonagricultural acreage.

23 (e) High-water recharge.

24 (f) Historic property used for commercial or certain
25 nonprofit purposes.

26 (g) Exempt, wholly or partially.

27 (h) Centrally assessed.

28 (i) Leasehold interests.

29 (j) Time-share property.

30 (k) Workforce rental housing and affordable rental
31 housing property.

1 ~~(1)(k)~~ Other.

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

4 195.096 Review of assessment rolls.--

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

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

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

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

24 4. Vacant lots.

25 5. Nonagricultural acreage and other undeveloped
26 parcels.

27 6. Improved commercial and industrial property.

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

31

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

10 Section 21. Section 200.186, Florida Statutes, is
11 created to read:

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

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

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

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

28 2. The taxable value within the jurisdiction of each
29 taxing authority, as used in the calculation of the
30 rolled-back rate, shall be increased by the amount necessary
31 to offset any reduction in taxable value occurring as a result

1 of the amendments to the State Constitution contained in SJR
2 or HJR revising the homestead tax exemption, providing
3 tax relief for low-income seniors, providing an exemption for
4 first-time homestead property owners, providing portability of
5 the Save-Our-Homes differential, and providing an exemption
6 from ad valorem taxation for tangible personal property. The
7 maximum millage rate applicable to a county authorized to levy
8 a county public hospital surtax under s. 212.055 shall exclude
9 the revenues required to be contributed to the county public
10 general hospital for the purposes of making the maximum
11 millage rate calculation, but shall be added back to the
12 maximum millage rate allowed after the roll back has been
13 applied.

14 (b) If approved by a two-thirds vote of the governing
15 body, a rate may be levied in excess of the rate calculated
16 pursuant to paragraph (a) if the excess is not more than 67
17 percent of the difference between the rolled-back rate
18 calculated pursuant to s. 200.065, and the rate calculated in
19 paragraph (a).

20 (c) A rate may be levied in excess of the millage rate
21 allowed in paragraph (b) if the rate is approved by a
22 unanimous vote of the governing body or by a three-fourths
23 vote if the governing body has nine or more members or if
24 approved by a referendum of the voters.

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

31

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

25 (4) If the amendments to the State Constitution
26 contained in SJR or HJR revising the homestead tax
27 exemption and providing an exemption from ad valorem taxation
28 for tangible personal property, are approved by a vote of the
29 electors, this section shall supersede the provisions of s.
30 200.185(5).

31

1 Section 22. Effective October 1, 2008, for the
2 2008-2009 fiscal year and annually thereafter, an amount
3 equivalent to the value of the revenue reduction to the
4 fiscally constrained counties, as defined in s. 218.67(1),
5 Florida Statutes, occurring as a result of amendments to the
6 State Constitution which operate retroactive to January 1,
7 2008, if adopted, shall be distributed to each fiscally
8 constrained county. Funds appropriated under this section
9 shall be distributed to the counties in an amount
10 proportionate to the total amount of the revenue reduction
11 resulting from the adoption of the amendments, but the total
12 distribution to all counties may not exceed \$50 million,
13 adjusted annually for the percentage change in the consumer
14 price index, in any year.

15 Section 23. The Department of Revenue shall report by
16 March 1, 2008, to the President of the Senate and the Speaker
17 of the House of Representatives the results of the
18 implementation of chapter 2007-321, Laws of Florida. The
19 report must include the millage rates adopted by
20 municipalities, counties, and independent special districts
21 compared to prior year millage rates, rolled-back rates, and
22 majority-vote rates as established by s. 200.185, Florida
23 Statutes. The department shall report on those local
24 governments that were not in compliance with the requirements
25 of s. 200.185, Florida Statutes. The department shall provide
26 the emergency rules adopted pursuant to s. 9 of chapter
27 2007-321, Laws of Florida. The department shall report on
28 issues that arose in the implementation of chapter 2007-321,
29 Laws of Florida, which may need to be addressed. It is the
30 intent of the Legislature that the information reported to the
31 department should be sufficient to allow the performance of

1 the oversight functions outlined in chapters 195 and 200,
2 Florida Statutes, for the local government budget and millage
3 adoption process and the tax roll submittal and approval
4 process. The department shall identify any improvements in the
5 information required to be provided by local governments,
6 property appraisers, and tax collectors. The department shall
7 include in the report recommendations of the Revenue
8 Estimating Conference for information from local governments,
9 property appraisers, and tax collectors which would improve
10 the ability to forecast revenues or estimate impacts of
11 proposed changes to the property tax system. The department
12 shall identify any additional resources necessary to
13 efficiently and effectively administer the oversight functions
14 outlined in chapters 195 and 200, Florida Statutes.

15 Section 24. Except as otherwise expressly provided in
16 this act, this act shall take effect January 1, 2008, sections
17 6 through 21 of this act shall take effect only upon the
18 effective date of amendments to the State Constitution
19 contained in Senate Joint Resolution ___ or House Joint
20 Resolution ___ revising the homestead tax exemption and
21 providing an exemption from ad valorem taxation for tangible
22 personal property and property used for workforce and
23 affordable rental housing, and sections 6 through 21 of this
24 act shall apply retroactively to the 2008 tax roll if the
25 amendments to the State Constitution contained in Senate Joint
26 Resolution ___ or House Joint Resolution ___ are approved in a
27 special election held on January 29, 2008, or shall apply to
28 the 2009 tax roll if the amendments to the State Constitution
29 contained in Senate Joint Resolution ___ or House Joint
30 Resolution ___ are approved in the general election held in
31 November of 2008.