

1
2 An act relating to ad valorem taxation;
3 authorizing the Department of Revenue to adopt
4 emergency rules; providing for application and
5 renewal thereof; requiring the Department of
6 Revenue to report to the Legislature the
7 results of implementing ch. 2007-321, Laws of
8 Florida, relating to ad valorem taxation;
9 requiring that the department report those
10 governments that are not in compliance with
11 requirements limiting certain millage rates;
12 providing legislative intent with respect to
13 the information reported to the department;
14 requiring the department to report certain
15 recommendations of the Revenue Estimating
16 Conference and identify needed additional
17 resources; amending s. 196.002, F.S.; revising
18 certain reporting requirements for the property
19 appraiser in order to conform to changes made
20 by the act; amending s. 193.114, F.S.;
21 providing additional requirements for
22 assessment rolls; amending s. 193.155, F.S.;
23 providing for the assessment of homestead
24 property following a change of ownership based
25 on the difference between just value and
26 assessed value of the immediate prior
27 homestead; providing for determining the just
28 value of the new homestead; providing for
29 assessing a homestead established by two or
30 more persons who held prior homestead property;
31 providing requirements for applying for such an

1 assessment; requiring that the Department of
2 Revenue provide by rule for documenting
3 entitlement to the assessment; amending s.
4 196.031, F.S.; increasing the amount of the
5 exemption provided for homestead property;
6 providing for an additional exemption for
7 levies other than school district levies;
8 deleting obsolete provisions; deleting a
9 requirement that property appraisers compile
10 information concerning the loss of certain tax
11 revenues and submit a copy to the Department of
12 Revenue; amending s. 197.252, F.S., relating to
13 the homestead tax deferral; conforming
14 provisions to changes made by the act; creating
15 s. 196.183, F.S.; exempting each tangible
16 personal property tax return from a specified
17 amount of assessed value; limiting a single
18 business operation within a county to one
19 exemption; providing a procedure for waiving
20 the requirement to file an annual tangible
21 personal property tax return if the taxpayer is
22 entitled to the exemption; providing penalties
23 for failure to file a return as required or to
24 claim more exemptions than allowed; providing
25 that the exemption does not apply to certain
26 mobile homes; providing for an annual
27 distribution of funds to fiscally constrained
28 counties in proportion to the reduction in
29 total ad valorem tax revenue resulting from a
30 constitutional revision; providing requirements
31 for fiscally constrained counties in applying

1 to participate in the distribution; creating s.
2 193.1554, F.S.; limiting the annual increase in
3 the assessed value of nonhomestead residential
4 property, including vacant property zoned and
5 platted for residential use, for all levies
6 other than school district levies; providing a
7 definition; providing for the assessment of
8 property at just value following certain
9 changes of ownership or control; specifying
10 certain actions that do not constitute a change
11 of ownership; providing for the assessment of
12 changes, additions, or improvements to
13 nonhomestead residential property; limiting the
14 amount of increase in the property's assessed
15 value following a change, addition, or
16 improvement to replace nonhomestead residential
17 property damaged or destroyed by misfortune or
18 calamity; providing a procedure for correcting
19 erroneous assessments; providing for the
20 property appraiser to record a tax lien if it
21 is determined that a person or entity was not
22 entitled to the property assessment limitation
23 granted to nonhomestead residential property;
24 creating s. 193.1555, F.S.; limiting the annual
25 increase in the assessed value of
26 nonresidential real property for all levies
27 other than school district levies; providing a
28 definition; providing for the assessment of
29 nonresidential real property at just value
30 following a qualifying improvement or change of
31 ownership or control; specifying actions that

1 constitute an improvement or change of
2 ownership or control; providing for the
3 assessment of changes, additions, or
4 improvements to nonresidential real property;
5 limiting the amount of increase in the
6 property's assessed value following a change,
7 addition, or improvement to replace
8 nonresidential real property damaged or
9 destroyed by misfortune or calamity; providing
10 a procedure for correcting erroneous
11 assessments; providing for the property
12 appraiser to record a tax lien if it is
13 determined that a person or entity was not
14 entitled to the property assessment limitation
15 granted to nonresidential real property;
16 creating s. 193.1556, F.S.; providing
17 procedures for a person or entity to apply for
18 the assessment of property as provided in s.
19 193.1554 or s. 193.1555, F.S.; requiring the
20 Department of Revenue to prescribe forms;
21 providing a procedure for reapplication;
22 requiring the property appraiser to annually
23 mail a renewal application to the applicant;
24 providing a procedure for filing a petition
25 with the value adjustment requesting assessment
26 of property under s. 193.1554 or s. 193.1555,
27 F.S.; providing for waiver of the requirement
28 for annual application upon approval by a
29 majority of the governing body of the county;
30 providing a penalty if a property owner fails
31 to notify the property appraiser of certain

1 changes in status or condition; providing for a
2 tax lien against property owned by such person;
3 providing that certain provisions of the act
4 apply retroactively; providing effective dates,
5 one of which is contingent.
6

7 Be It Enacted by the Legislature of the State of Florida:
8

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

14 (2) In anticipation of implementing this act, the
15 executive director of the Department of Revenue is authorized,
16 and all conditions are deemed met, to adopt emergency rules
17 under ss. 120.536(1) and 120.54(4), Florida Statutes, for the
18 purpose of making necessary changes and preparations so that
19 forms, methods, and data records, electronic or otherwise, are
20 ready and in place if sections 3 through 9 and sections 10,
21 12, and 14 or sections 11, 13, and 14 of this act become law.

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

27 Section 2. The Department of Revenue shall report by
28 March 1, 2008, to the President of the Senate and the Speaker
29 of the House of Representatives the results of the
30 implementation of chapter 2007-321, Laws of Florida. The
31 report must include the millage rates adopted by

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

27 Section 3. Section 196.002, Florida Statutes, is
28 amended to read:

29 196.002 Legislative intent.--For the purposes of
30 assessment roll recordkeeping and reporting,±
31

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

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

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

13 193.114 Preparation of assessment rolls.--

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

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

23 (b) The just value (using the factors set out in s.
24 193.011) of all property. The assessed value for school
25 district levies and for nonschool district levies shall be
26 separately listed.

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

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

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

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

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

16 Section 5. Section 193.155, Florida Statutes, is
17 amended to read:

18 193.155 Homestead assessments.--Homestead property
19 shall be assessed at just value as of January 1, 1994.
20 Property receiving the homestead exemption after January 1,
21 1994, shall be assessed at just value as of January 1 of the
22 year in which the property receives the exemption unless the
23 provisions of subsection (8) apply.

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

29 (a) Three percent of the assessed value of the
30 property for the prior year; or

31

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

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

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

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

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

25 or

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

1 exemption on the property, the application shall be considered
2 a change of ownership;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29 (a) If the just value of the new homestead as of
30 January 1 is greater than or equal to the just value of the
31 immediate prior homestead as of January 1 of the year in which

1 the immediate prior homestead was abandoned, the assessed
2 value of the new homestead shall be the just value of the new
3 homestead minus an amount equal to the lesser of \$500,000 or
4 the difference between the just value and the assessed value
5 of the immediate prior homestead as of January 1 of the year
6 in which the prior homestead was abandoned. Thereafter, the
7 homestead shall be assessed as provided in this section.

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

22 (c) If two or more persons who have each received a
23 homestead exemption as of January 1 of either of the two
24 immediately preceding years and who would otherwise be
25 eligible to have a new homestead property assessed under this
26 subsection establish a single new homestead, the reduction in
27 just value is limited to the higher of the difference between
28 the just value and the assessed value of either of the prior
29 eligible homesteads as of January 1 of the year in which
30 either of the eligible prior homesteads was abandoned, but may
31 not exceed \$500,000.

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

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

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

30
31

1 ~~(9)~~(8) Erroneous assessments of homestead property
2 assessed under this section may be corrected in the following
3 manner:

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

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

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

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

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

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

7 196.031 Exemption of homesteads.--

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

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

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

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

31

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.~~

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

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 7. Paragraph (b) of subsection (2) of section
8 197.252, Florida Statutes, is amended to read:

9 197.252 Homestead tax deferral.--

10 (2)

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

24 Section 8. Section 196.183, Florida Statutes, is
25 created to read:

26 196.183 Exemption for tangible personal property.--

27 (1) Each tangible personal property tax return is
28 eligible for an exemption from ad valorem taxation of up to
29 \$25,000 of assessed value. A single return must be filed for
30 each site in the county where the owner of tangible personal
31 property transacts business. Owners of freestanding property

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

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

27 (3) The exemption provided in this section does not
28 apply in any year a taxpayer fails to file a return that is
29 not waived pursuant to subsection (2). Any taxpayer who
30 received a waiver pursuant to subsection (2) and who owns
31 taxable property the value of which, as listed on the return,

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

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

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

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

31

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

4 193.1554 Assessment of nonhomestead residential
5 property.--

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

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

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

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

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

1 (3) and (4). For purpose of this section, a change of
2 ownership or control means any sale, foreclosure, transfer of
3 legal title or beneficial title in equity to any person, or
4 the cumulative transfer of control or of more than 50 percent
5 of the ownership of the legal entity that owned the property
6 when it was most recently assessed at just value, except as
7 provided in this subsection. There is no change of ownership
8 if:
9 (a) The transfer of title is to correct an error;
10 (b) The transfer is between legal and equitable title;
11 or
12 (c) The transfer is between husband and wife,
13 including a transfer to a surviving spouse or a transfer due
14 to a dissolution of marriage.
15 (6)(a) Except as provided in paragraph (b), changes,
16 additions, or improvements to nonhomestead residential
17 property shall be assessed at just value as of the first
18 January 1 after the changes, additions, or improvements are
19 substantially completed.
20 (b) Changes, additions, or improvements that replace
21 all or a portion of nonhomestead residential property damaged
22 or destroyed by misfortune or calamity shall not increase the
23 property's assessed value when the square footage of the
24 property as changed or improved does not exceed 110 percent of
25 the square footage of the property before the damage or
26 destruction. Additionally, the property's assessed value shall
27 not increase if the total square footage of the property as
28 changed or improved does not exceed 1,500 square feet.
29 Changes, additions, or improvements that do not cause the
30 total to exceed 110 percent of the total square footage of the
31 property before the damage or destruction or that do not cause

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

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

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

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

30 (a) If errors are made in arriving at any assessment
31 under this section due to a material mistake of fact

1 concerning an essential characteristic of the property, the
2 just value and assessed value must be recalculated for every
3 such year, including the year in which the mistake occurred.

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

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

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

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

30 193.1554 Assessment of nonhomestead residential
31 property.--

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

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

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

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

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

1 when it was most recently assessed at just value, except as
2 provided in this subsection. There is no change of ownership
3 if:
4 (a) The transfer of title is to correct an error;
5 (b) The transfer is between legal and equitable title;
6 or
7 (c) The transfer is between husband and wife,
8 including a transfer to a surviving spouse or a transfer due
9 to a dissolution of marriage.
10 (6)(a) Except as provided in paragraph (b), changes,
11 additions, or improvements to nonhomestead residential
12 property shall be assessed at just value as of the first
13 January 1 after the changes, additions, or improvements are
14 substantially completed.
15 (b) Changes, additions, or improvements that replace
16 all or a portion of nonhomestead residential property damaged
17 or destroyed by misfortune or calamity shall not increase the
18 property's assessed value when the square footage of the
19 property as changed or improved does not exceed 110 percent of
20 the square footage of the property before the damage or
21 destruction. Additionally, the property's assessed value shall
22 not increase if the total square footage of the property as
23 changed or improved does not exceed 1,500 square feet.
24 Changes, additions, or improvements that do not cause the
25 total to exceed 110 percent of the total square footage of the
26 property before the damage or destruction or that do not cause
27 the total to exceed 1,500 total square feet shall be
28 reassessed as provided under subsection (3). The property's
29 assessed value shall be increased by the just value of that
30 portion of the changed or improved property which is in excess
31 of 110 percent of the square footage of the property before

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

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

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

22 (8) Erroneous assessments of nonhomestead residential
23 property assessed under this section may be corrected in the
24 following manner:

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

30 (b) If changes, additions, or improvements are not
31 assessed at just value as of the first January 1 after they

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

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

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

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

24 193.1555 Assessment of certain residential and
25 nonresidential real property.--

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

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

30
31

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

4 (2) For all levies other than school district levies,
5 nonresidential real property shall be assessed at just value
6 as of January 1, 2008. Property placed on the tax roll after
7 January 1, 2008, shall be assessed at just value as of January
8 1 of the year in which the property is placed on the tax roll.

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

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

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

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

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

1 of more than 50 percent of the ownership of the legal entity
2 that owned the property when it was most recently assessed at
3 just value, except as provided in this subsection. There is no
4 change of ownership if:

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

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

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

1 changes, additions, or improvements commenced within 3 years
2 after the January 1 following the damage or destruction of the
3 property.

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

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

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

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

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

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

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

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

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

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

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

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

20 (2) For all levies other than school district levies,
21 nonresidential real property shall be assessed at just value
22 as of January 1, 2009. Property placed on the tax roll after
23 January 1, 2009, shall be assessed at just value as of January
24 1 of the year in which the property is placed on the tax roll.

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

31

1 (4) If the assessed value of the property as
2 calculated under subsection (3) exceeds the just value, the
3 assessed value of the property shall be lowered to the just
4 value of the property.

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

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

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

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

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

29 (b) Changes, additions, or improvements that replace
30 all or a portion of nonresidential real property damaged or
31 destroyed by misfortune or calamity shall not increase the

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

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

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

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

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 (9) If the property appraiser determines that for any
14 year or years within the prior 10 years a person or entity who
15 was not entitled to the property assessment limitation granted
16 under this section was granted the property assessment
17 limitation, the property appraiser making such determination
18 shall record in the public records of the county a notice of
19 tax lien against any property owned by that person or entity
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.

25 Section 14. Section 193.1556, Florida Statutes, is
26 created to read:

27 193.1556 Annual application required for assessment.--

28 (1) Every person or entity who, on January 1, has the
29 legal title to real property that is entitled to assessment
30 under s. 193.1554 or s. 193.1555 shall, on or before March 1
31 of each year, file an application for assessment under s.

1 193.1554 or s. 193.1555 with the county property appraiser,
2 listing and describing the property for which such assessment
3 is claimed, and certifying its ownership and use. The
4 Department of Revenue shall prescribe the forms upon which the
5 application is made. Failure to make application, when
6 required, on or before March 1 of any year constitutes a
7 waiver of the assessment under s. 193.1554 or s. 193.1555 for
8 that year, except as provided in subsection (4) or subsection
9 (5).

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

19 (3) Once an original application for assessment under
20 s. 193.1554 or s. 193.1555 has been granted, in each
21 succeeding year on or before February 1, the property
22 appraiser shall mail a renewal application to the applicant,
23 and the property appraiser shall accept from each such
24 applicant a renewal application on a form to be prescribed by
25 the Department of Revenue. Such renewal application shall be
26 accepted as evidence of eligibility for assessment under s.
27 193.1554 or s. 193.1555 by the property appraiser unless he or
28 she denies the application. Upon denial, the property
29 appraiser shall serve, on or before July 1 of each year, a
30 notice setting forth the grounds for denial on the applicant
31

1 by first-class mail. Any applicant objecting to such denial
2 may file a petition as provided for in s. 194.011(3).

3 (4) The value adjustment board shall grant assessment
4 under s. 193.1544 or s. 193.1555 for an otherwise eligible
5 applicant if the applicant can clearly document that failure
6 to apply by March 1 was the result of postal error.

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

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

24 (6) A county may, at the request of the property
25 appraiser and by a majority vote of its governing body, waive
26 the requirement that an annual application or statement be
27 made for assessment of property within the county under s.
28 193.1554 or s. 193.1555 after an initial application is made
29 and such assessment is granted. Notwithstanding such waiver,
30 refiling of an application or statement shall be required when
31 any property assessed under s. 193.1554 or s. 193.1555 is sold

1 or otherwise disposed of; when the ownership changes in any
2 manner; or when any change, addition, or improvement is made
3 to the property. In its deliberations on whether to waive the
4 annual application or statement requirement, the governing
5 body shall consider the possibility of fraudulent claims that
6 may occur due to the waiver of the annual application
7 requirement.

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

1 other county or counties, identifying the property owned by
2 such person or entity in such county or counties, and it
3 becomes a lien against such property in such county or
4 counties.

5 Section 15. This act shall take effect upon becoming a
6 law, except that sections 3 through 14 of this act shall take
7 effect only upon the effective date of a revision of the State
8 Constitution contained in Senate Joint Resolution 2-D or House
9 Joint Resolution 7001-D; sections 3 through 9 of this act
10 shall apply retroactively to the 2008 tax roll and sections
11 10, 12, and 14 shall apply to the 2009 tax roll if the
12 revision of the State Constitution contained in Senate Joint
13 Resolution 2-D or House Joint Resolution 7001-D is approved in
14 a special election held on January 29, 2008; or sections 3
15 through 9 shall apply to the 2009 tax roll and sections 11,
16 13, and 14 shall apply to the 2010 tax roll if the revision of
17 the State Constitution contained in Senate Joint Resolution
18 2-D or House Joint Resolution 7001-D is approved in the
19 general election held in November of 2008.

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