

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon and Saunders offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

5 Section 1. Section 193.017, Florida Statutes, is amended  
6 to read:

7 (Substantial rewording of section. See  
8 s. 193.017, F.S., for present text.)

9 193.017 Assessment of structural improvements on land  
10 owned by a community land trust and used to provide affordable  
11 housing.--

12 (1) As used in this section, the term "community land  
13 trust" means a nonprofit entity that is qualified as charitable  
14 under s. 501(c)(3) of the Internal Revenue Code and has as one  
15 of its purposes the acquisition of land to be held in perpetuity  
16 for the primary purpose of providing affordable homeownership.

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17       (2) A community land trust may convey structural  
18 improvements located on specific parcels of such land that are  
19 identified by a legal description contained in and subject to a  
20 ground lease having a term of at least 99 years to natural  
21 persons or families who meet the extremely-low, very-low, low,  
22 and moderate income limits, as specified in s. 420.0004, or the  
23 income limits for workforce housing, as defined in s.  
24 420.5095(3). A community land trust shall retain a preemptive  
25 option to purchase any structural improvements on the land at a  
26 price determined by a formula specified in the ground lease,  
27 which is designed to ensure that the structural improvements  
28 remain affordable.

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

34       (a) The amount a willing purchaser would pay a willing  
35 seller shall not exceed the amount determined by the formula in  
36 the ground lease.

37       (b) If the ground lease and all amendments and supplements  
38 thereto, or a memorandum documenting how such lease and  
39 amendments or supplements restrict the price at which the  
40 improvements may be sold, is recorded in the official public  
41 records of the county in which the leased land is located, the  
42 recorded lease and any amendments and supplements, or the  
43 recorded memorandum, shall be deemed a land use regulation  
44 during the term of the lease as amended or supplemented.

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45 Section 2. Section 196.1978, Florida Statutes, is amended  
46 to read:

47 196.1978 Affordable housing property exemption.--Property  
48 used to provide affordable housing serving eligible persons as  
49 defined by s. 159.603(7) and natural persons or families meeting  
50 the extremely-low, very-low, low, or moderate persons meeting  
51 income limits specified in s. 420.0004 s. 420.0004(8), (10),  
52 (11), and (15), which property is owned entirely by a nonprofit  
53 entity that which is a corporation not for profit, which is  
54 qualified as charitable under s. 501(c)(3) of the Internal  
55 Revenue Code, and which complies with Rev. Proc. 96-32, 1996-1  
56 C.B. 717 or a limited partnership, the sole general partner of  
57 which is a corporation not for profit, which is qualified as  
58 charitable under s. 501(c)(3) of the Internal Revenue Code and  
59 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be  
60 considered property owned by an exempt entity and used for a  
61 charitable purpose, and those portions of the affordable housing  
62 property which provide housing to natural persons or families  
63 that meet the extremely-low, very-low, low, or moderate income  
64 limits specified individuals with incomes as defined in s.  
65 420.0004 s. 420.0004(10) and (15) shall be exempt from ad  
66 valorem taxation to the extent authorized in s. 196.196. All  
67 property identified in this section shall comply with the  
68 criteria for determination of exempt status to be applied by  
69 property appraisers on an annual basis as defined in s. 196.195.  
70 The Legislature intends that any property owned by a limited  
71 liability company or a limited partnership that which is  
72 disregarded as an entity for federal income tax purposes

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73 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be  
74 treated as owned by its sole member or sole general partner. The  
75 exemption provided in this section also extends to land that is  
76 owned by an exempt entity and that is subject to a 99-year or  
77 longer ground lease for the purpose of providing affordable  
78 homeownership.

79 Section 3. (1) The executive director of the Department  
80 of Revenue is authorized, and all conditions are deemed met, to  
81 adopt emergency rules under ss. 120.536(1) and 120.54(4),  
82 Florida Statutes, for the purpose of implementing sections 1 and  
83 2 of this act.

84 (2) The executive director of the Department of Revenue is  
85 authorized, and all conditions are deemed met, to adopt  
86 emergency rules under ss. 120.536(1) and 120.54(4), Florida  
87 Statutes, for the purpose of implementing sections 4 through 18  
88 of this act.

89 (3) In anticipation of implementing those portions of this  
90 act which have not taken effect, the executive director of the  
91 Department of Revenue is authorized, and all conditions are  
92 deemed met, to adopt emergency rules under ss. 120.536(1) and  
93 120.54(4), Florida Statutes, for the purpose of making necessary  
94 changes and preparations so that forms, methods, and data  
95 records, electronic or otherwise, are ready and in place if  
96 those portions of this act that have not taken effect become  
97 law.

98 (4) Notwithstanding any other provision of law, such  
99 emergency rules shall remain in effect for 18 months after the  
100 date of adoption and may be renewed during the pendency of

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101 procedures to adopt rules addressing the subject of the  
102 emergency rules.

103 Section 4. Section 196.002, Florida Statutes, is amended  
104 to read:

105 196.002 Legislative intent.--For the purposes of  
106 assessment roll recordkeeping and reporting,+

107 ~~(1) The increase in the homestead exemption provided in s.~~  
108 ~~196.031(3)(d) shall be reported separately for those persons~~  
109 ~~entitled to exemption under s. 196.031(3)(a) or (b) and for~~  
110 ~~those persons entitled to exemption under s. 196.031(1) but not~~  
111 ~~under said paragraphs; and~~

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

116 Section 5. Paragraphs (b), (c), (f), and (g) of subsection  
117 (2) of section 193.114, Florida Statutes, are amended to read:

118 193.114 Preparation of assessment rolls.--

119 (2) The department shall promulgate regulations and forms  
120 for the preparation of the real property assessment roll to  
121 reflect:

122 (b) The just value (using the factors set out in s.  
123 193.011) of all property. The assessed value for school district  
124 levies and for all other levies shall be separately listed.

125 (c) When property is wholly or partially exempt, a  
126 categorization of such exemption. There shall be a separate  
127 listing on the roll for exemptions pertaining to assessed value  
128 for school district levies and for all other levies.

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129 (f) The millage levied on the property, including school  
130 district levies and all other levies, to be listed separately.

131 (g) There shall be a separate listing on the roll for  
132 taxable value for school district levies and for all other  
133 levies. The tax, determined by multiplying the millages by the  
134 taxable values for school district levies and for all other  
135 levies value.

136 Section 6. Section 193.155, Florida Statutes, is amended  
137 to read:

138 193.155 Homestead assessments.--Homestead property shall  
139 be assessed at just value as of January 1, 1994. Property  
140 receiving the homestead exemption after January 1, 1994, shall  
141 be assessed at just value as of January 1 of the year in which  
142 the property receives the exemption, unless the provisions of  
143 subsection (8) apply.

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

149 (a) Three percent of the assessed value of the property  
150 for the prior year; or

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

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156 (2) If the assessed value of the property as calculated  
157 under subsection (1) exceeds the just value, the assessed value  
158 of the property shall be lowered to the just value of the  
159 property.

160 (3) Except as provided in this subsection, property  
161 assessed under this section shall be assessed at just value as  
162 of January 1 of the year following a change of ownership.  
163 Thereafter, the annual changes in the assessed value of the  
164 property are subject to the limitations in subsections (1) and  
165 (2). For the purpose of this section, a change in ownership  
166 means any sale, foreclosure, or transfer of legal title or  
167 beneficial title in equity to any person, except as provided in  
168 this subsection. There is no change of ownership if:

169 (a) Subsequent to the change or transfer, the same person  
170 is entitled to the homestead exemption as was previously  
171 entitled and:

- 172 1. The transfer of title is to correct an error;  
173 2. The transfer is between legal and equitable title; or  
174 3. The change or transfer is by means of an instrument in  
175 which the owner is listed as both grantor and grantee of the  
176 real property and one or more other individuals are additionally  
177 named as grantee. However, if any individual who is additionally  
178 named as a grantee applies for a homestead exemption on the  
179 property, the application shall be considered a change of  
180 ownership;

181 (b) The transfer is between husband and wife, including a  
182 transfer to a surviving spouse or a transfer due to a  
183 dissolution of marriage;

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184 (c) The transfer occurs by operation of law under s.  
185 732.4015; or

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

189 (4) (a) Except as provided in paragraph (b), changes,  
190 additions, or improvements to homestead property shall be  
191 assessed at just value as of the first January 1 after the  
192 changes, additions, or improvements are substantially completed.

193 (b) Changes, additions, or improvements that replace all  
194 or a portion of homestead property damaged or destroyed by  
195 misfortune or calamity shall not increase the homestead  
196 property's assessed value when the square footage of the  
197 homestead property as changed or improved does not exceed 110  
198 percent of the square footage of the homestead property before  
199 the damage or destruction. Additionally, the homestead  
200 property's assessed value shall not increase if the total square  
201 footage of the homestead property as changed or improved does  
202 not exceed 1,500 square feet. Changes, additions, or  
203 improvements that do not cause the total to exceed 110 percent  
204 of the total square footage of the homestead property before the  
205 damage or destruction or that do not cause the total to exceed  
206 1,500 total square feet shall be reassessed as provided under  
207 subsection (1). The homestead property's assessed value shall be  
208 increased by the just value of that portion of the changed or  
209 improved homestead property which is in excess of 110 percent of  
210 the square footage of the homestead property before the damage  
211 or destruction or of that portion exceeding 1,500 square feet.

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212 Homestead property damaged or destroyed by misfortune or  
213 calamity which, after being changed or improved, has a square  
214 footage of less than 100 percent of the homestead property's  
215 total square footage before the damage or destruction shall be  
216 assessed pursuant to subsection (5). This paragraph applies to  
217 changes, additions, or improvements commenced within 3 years  
218 after the January 1 following the damage or destruction of the  
219 homestead.

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

225 1. Was permanently residing on such property when the  
226 damage or destruction occurred;

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

229 3. Applies for and receives homestead exemption on such  
230 property the following year.

231 (d) Changes, additions, or improvements include  
232 improvements made to common areas or other improvements made to  
233 property other than to the homestead property by the owner or by  
234 an owner association, which improvements directly benefit the  
235 homestead property. Such changes, additions, or improvements  
236 shall be assessed at just value, and the just value shall be  
237 apportioned among the parcels benefiting from the improvement.

238 (5) When property is destroyed or removed and not  
239 replaced, the assessed value of the parcel shall be reduced by  
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240 the assessed value attributable to the destroyed or removed  
241 property.

242 (6) Only property that receives a homestead exemption is  
243 subject to this section. No portion of property that is assessed  
244 solely on the basis of character or use pursuant to s. 193.461  
245 or s. 193.501, or assessed pursuant to s. 193.505, is subject to  
246 this section. When property is assessed under s. 193.461, s.  
247 193.501, or s. 193.505 and contains a residence under the same  
248 ownership, the portion of the property consisting of the  
249 residence and curtilage must be assessed separately, pursuant to  
250 s. 193.011, for the assessment to be subject to the limitation  
251 in this section.

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

255 (8) For all levies other than school district levies,  
256 property assessed under this section shall be assessed at less  
257 than just value following a change in ownership when the person  
258 who establishes a new homestead has received a homestead  
259 exemption as of January 1 of either of the 2 immediately  
260 preceding years. A person who establishes a new homestead as of  
261 January 1, 2008, is entitled to have the new homestead assessed  
262 at less than just value only if that person received a homestead  
263 exemption on January 1, 2007. The assessed value of the newly  
264 established homestead shall be determined as provided in this  
265 subsection.

266 (a) If the just value of the new homestead as of January 1  
267 is greater than or equal to the just value of the immediate

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268 prior homestead of the person establishing the new homestead as  
269 of January 1 of the year in which the immediate prior homestead  
270 was abandoned, the assessed value of the new homestead shall be  
271 the just value of the new homestead minus an amount equal to the  
272 lesser of \$1 million or the difference between the just value  
273 and the assessed value of the immediate prior homestead as of  
274 January 1 of the year in which the immediate prior homestead was  
275 abandoned. Thereafter, the homestead shall be assessed as  
276 provided in this section.

277 (b) If the just value of the new homestead as of January 1  
278 is less than the just value of the immediate prior homestead as  
279 of January 1 of the year in which the immediate prior homestead  
280 was abandoned, the assessed value of the new homestead shall be  
281 equal to the just value of the new homestead divided by the just  
282 value of the immediate prior homestead and multiplied by the  
283 assessed value of the immediate prior homestead. However, if the  
284 difference between the just value of the new homestead and the  
285 assessed value of the new homestead calculated pursuant to this  
286 paragraph is greater than \$1 million, the assessed value of the  
287 new homestead shall be increased such that the difference  
288 between the just value and the assessed value equals \$1 million.  
289 Thereafter, the homestead shall be assessed as provided in this  
290 section.

291 (c) If two or more persons, who have each received a  
292 homestead exemption as of January 1 of either of the 2  
293 immediately preceding years and who would otherwise be eligible  
294 to have a new homestead property assessed under this subsection,  
295 establish a single new homestead, the reduction in just value

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296 shall be limited to the reduction that could have resulted from  
297 any one of the potentially eligible prior homesteads, at the  
298 owner's option.

299 (d) If two or more persons abandon their jointly owned  
300 homestead property and one or more of such persons establish a  
301 new homestead that would otherwise be eligible for assessment  
302 under this subsection, each person shall be entitled to a  
303 reduction in just value for the new homestead in proportion to  
304 his or her ownership interest in the abandoned homestead  
305 property. There shall be no reduction in assessed value of any  
306 new homestead unless the prior homestead is reassessed under  
307 subsection (3) or this subsection as of January 1 after the  
308 abandonment occurs.

309 (e) In order to have his or her homestead property  
310 assessed under this subsection, a person must provide to the  
311 property appraiser a copy of his or her notice of proposed  
312 property taxes for an eligible prior homestead at the same time  
313 he or she applies for the homestead exemption and must sign a  
314 sworn statement, on a form prescribed by the department,  
315 attesting to his or her entitlement to the assessment.

316 (f) The department shall require by rule that the required  
317 documentation be submitted with the homestead exemption  
318 application under the timeframes and processes set forth in  
319 chapter 196 to the extent practicable, and that the filing of  
320 the statement be supported by copies of such notices.

321 (9)(8) Erroneous assessments of homestead property  
322 assessed under this section may be corrected in the following  
323 manner:

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

329 (b) If changes, additions, or improvements are not  
330 assessed at just value as of the first January 1 after they were  
331 substantially completed, the property appraiser shall determine  
332 the just value for such changes, additions, or improvements for  
333 the year they were substantially completed. Assessments for  
334 subsequent years shall be corrected, applying this section if  
335 applicable.

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

339 ~~(10)~~(9) If the property appraiser determines that for any  
340 year or years within the prior 10 years a person who was not  
341 entitled to the homestead property assessment limitation granted  
342 under this section was granted the homestead property assessment  
343 limitation, the property appraiser making such determination  
344 shall record in the public records of the county a notice of tax  
345 lien against any property owned by that person in the county,  
346 and such property must be identified in the notice of tax lien.  
347 Such property that is situated in this state is subject to the  
348 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes  
349 for each year and 15 percent interest per annum. However, when a  
350 person entitled to exemption pursuant to s. 196.031  
351 inadvertently receives the limitation pursuant to this section

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352 following a change of ownership, the assessment of such property  
353 must be corrected as provided in paragraph (9) (a) ~~(8) (a)~~, and  
354 the person need not pay the unpaid taxes, penalties, or  
355 interest.

356 Section 7. Section 196.031, Florida Statutes, is amended  
357 to read:

358 196.031 Exemption of homesteads.--

359 (1) (a) Every person who, on January 1, has the legal title  
360 or beneficial title in equity to real property in this state and  
361 who resides thereon and in good faith makes the same his or her  
362 permanent residence, or the permanent residence of another or  
363 others legally or naturally dependent upon such person, is  
364 entitled to an exemption from all taxation, except for  
365 assessments for special benefits, up to the assessed valuation  
366 of \$25,000 ~~\$5,000~~ on the residence and contiguous real property,  
367 as defined in s. 6, Art. VII of the State Constitution. Such  
368 title may be held by the entirety, jointly, or in common with  
369 others, and the exemption may be apportioned among such of the  
370 owners as shall reside thereon, as their respective interests  
371 shall appear. If only one of the owners of an estate held by the  
372 entirety or held jointly with the right of survivorship  
373 resides on the property, that owner is allowed an exemption of  
374 up to the assessed valuation of \$25,000 ~~\$5,000~~ on the residence  
375 and contiguous real property. However, no such exemption of more  
376 than \$25,000 ~~\$5,000~~ is allowed to any one person or on any one  
377 dwelling house, except that an exemption up to the assessed  
378 valuation of \$25,000 ~~\$5,000~~ may be allowed on each apartment or  
379 mobile home occupied by a tenant-stockholder or member of a  
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380 cooperative corporation and on each condominium parcel occupied  
381 by its owner. Except for owners of an estate held by the  
382 entirety or held jointly with the right of survivorship, the  
383 amount of the exemption may not exceed the proportionate  
384 assessed valuation of all owners who reside on the property.  
385 Before such exemption may be granted, the deed or instrument  
386 shall be recorded in the official records of the county in which  
387 the property is located. The property appraiser may request the  
388 applicant to provide additional ownership documents to establish  
389 title.

390 (b) Every person who qualifies to receive the exemption  
391 provided in paragraph (a) and who does not receive the exemption  
392 provided in s. 196.098 is entitled to an additional exemption in  
393 an amount equal to 40 percent of the median just value of  
394 homesteads in the county in which the homestead is located in  
395 the prior year. The additional exemption shall apply after the  
396 first \$50,000 of just value of the homestead property. However,  
397 in any year, such person shall receive only the larger of the  
398 exemption provided in this paragraph or the application of the  
399 cumulative assessment limitation calculated pursuant to s.  
400 193.155. The exemption provided under this paragraph shall apply  
401 to all levies other than school district levies.

402 (2) As used in subsection (1), the term "cooperative  
403 corporation" means a corporation, whether for profit or not for  
404 profit, organized for the purpose of owning, maintaining, and  
405 operating an apartment building or apartment buildings or a  
406 mobile home park to be occupied by its stockholders or members;  
407 and the term "tenant-stockholder or member" means an individual

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408 who is entitled, solely by reason of his or her ownership of  
409 stock or membership in a cooperative corporation, as evidenced  
410 in the official records of the office of the clerk of the  
411 circuit court of the county in which the apartment building is  
412 located, to occupy for dwelling purposes an apartment in a  
413 building owned by such corporation or to occupy for dwelling  
414 purposes a mobile home which is on or a part of a cooperative  
415 unit. A corporation leasing land for a term of 98 years or more  
416 for the purpose of maintaining and operating a cooperative  
417 thereon shall be deemed the owner for purposes of this  
418 exemption.

419       (3) ~~(a) The exemption provided in this section does For~~  
420 ~~every person who is entitled to the exemption provided in~~  
421 ~~subsection (1), who is a permanent resident of this state, and~~  
422 ~~who is 65 years of age or older, the exemption is increased to~~  
423 ~~\$10,000 of assessed valuation for taxes levied by governing~~  
424 ~~bodies of counties, municipalities, and special districts.~~

425       ~~(b) For every person who is entitled to the exemption~~  
426 ~~provided in subsection (1), who has been a permanent resident of~~  
427 ~~this state for the 5 consecutive years prior to claiming the~~  
428 ~~exemption under this subsection, and who qualifies for the~~  
429 ~~exemption granted pursuant to s. 196.202 as a totally and~~  
430 ~~permanently disabled person, the exemption is increased to~~  
431 ~~\$9,500 of assessed valuation for taxes levied by governing~~  
432 ~~bodies of counties, municipalities, and special districts.~~

433       ~~(c) No homestead shall be exempted under both paragraphs~~  
434 ~~(a) and (b). In no event shall the combined exemptions of s.~~  
435 ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

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

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

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

459 ~~(4)(5)~~ The exemption provided in this section applies only  
460 to those parcels classified and assessed as owner-occupied  
461 residential property or only to the portion of property so  
462 classified and assessed.

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463        ~~(5)~~(6) A person who is receiving or claiming the benefit  
464 of an ad valorem tax exemption or a tax credit in another state  
465 where permanent residency is required as a basis for the  
466 granting of that ad valorem tax exemption or tax credit is not  
467 entitled to the homestead exemption provided by this section.  
468 This subsection does not apply to a person who has the legal or  
469 equitable title to real estate in Florida and maintains thereon  
470 the permanent residence of another legally or naturally  
471 dependent upon the owner.

472        ~~(6)~~(7) When homestead property is damaged or destroyed by  
473 misfortune or calamity and the property is uninhabitable on  
474 January 1 after the damage or destruction occurs, the homestead  
475 exemption may be granted if the property is otherwise qualified  
476 and if the property owner notifies the property appraiser that  
477 he or she intends to repair or rebuild the property and live in  
478 the property as his or her primary residence after the property  
479 is repaired or rebuilt and does not claim a homestead exemption  
480 on any other property or otherwise violate this section. Failure  
481 by the property owner to commence the repair or rebuilding of  
482 the homestead property within 3 years after January 1 following  
483 the property's damage or destruction constitutes abandonment of  
484 the property as a homestead.

485        Section 8. Section 196.098, Florida Statutes, is created  
486 to read:

487        196.098 Exemption for low-income seniors.--

488        (1) Any person who has attained age 65 and whose household  
489 income does not exceed \$23,604 is also entitled to an additional  
490 exemption in an amount equal to 100 percent of the median just

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491 value of homesteads for the county in which the homestead is  
492 located in the prior year. However, in any year, such person  
493 shall receive only the larger of the exemption provided in this  
494 subsection or the application of the cumulative assessment  
495 limitation calculated pursuant to s. 193.155. The exemption  
496 provided under this subsection shall apply to all levies other  
497 than school district levies.

498 (2) As used in this section, the term "low-income senior"  
499 means a permanent resident of this state who has attained 65  
500 years of age and whose household income does not exceed \$23,604.  
501 Submission of an affidavit that the person claiming the  
502 exemption under subsection (1) is a permanent resident of this  
503 state is prima facie proof of such residence. For purposes of  
504 this section, the term "household income" means the gross income  
505 of all persons residing in or upon the homestead for the prior  
506 year. For purposes of this section, the term "gross income"  
507 includes United States Department of Veterans Affairs benefits  
508 and any social security benefits paid to the person.

509 (3) The maximum income limitation provided in this section  
510 shall be adjusted annually on January 1, beginning January 1,  
511 2008, by the percentage change in the average cost-of-living  
512 index in the period January 1 through December 31 of the  
513 immediate prior year compared with the same period for the year  
514 prior to that. The index is the average of the monthly consumer  
515 price index figures for the stated 12-month period, relative to  
516 the United States as a whole, issued by the United States  
517 Department of Labor.

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518       (4) The department shall require by rule that the taxpayer  
519 annually submit to the property appraiser a sworn return of age  
520 and gross income pursuant to subsection (2). The department  
521 shall require that the filing of such return be accompanied by  
522 proof of age, copies of federal income tax returns for the prior  
523 year, wage and earning statements (W-2 forms), and other  
524 documents the department deems necessary for each member of the  
525 household. The taxpayer's return shall attest to the accuracy of  
526 such copies. The department shall prescribe and furnish a form  
527 to be used for this purpose, which shall include spaces for a  
528 separate listing of United States Department of Veterans Affairs  
529 benefits and social security benefits.

530       (5) Any person who receives the exemption provided by this  
531 section is not entitled to receive the exemption provided under  
532 s. 196.031(1)(b).

533       Section 9. Paragraph (a) of subsection (1) of section  
534 196.161, Florida Statutes, is amended to read:

535       196.161 Homestead exemptions; lien imposed on property of  
536 person claiming exemption although not a permanent resident.--

537       (1)(a) When the estate of any person is being probated or  
538 administered in another state under an allegation that such  
539 person was a resident of that state and the estate of such  
540 person contains real property situate in this state upon which  
541 homestead exemption has been allowed pursuant to this chapter ~~s.~~  
542 ~~196.031~~ for any year or years within 10 years immediately prior  
543 to the death of the deceased, then within 3 years after the  
544 death of such person the property appraiser of the county where  
545 the real property is located shall, upon knowledge of such fact,

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546 record a notice of tax lien against the property among the  
547 public records of that county, and the property shall be subject  
548 to the payment of all taxes exempt thereunder, a penalty of 50  
549 percent of the unpaid taxes for each year, plus 15 percent  
550 interest per year, unless the circuit court having jurisdiction  
551 over the ancillary administration in this state determines that  
552 the decedent was a permanent resident of this state during the  
553 year or years an exemption was allowed, whereupon the lien shall  
554 not be filed or, if filed, shall be canceled of record by the  
555 property appraiser of the county where the real estate is  
556 located.

557 Section 10. Paragraph (b) of subsection (2) of section  
558 197.252, Florida Statutes, is amended to read:

559 197.252 Homestead tax deferral.--

560 (2)

561 (b) If the applicant is 65 years of age or older entitled  
562 ~~to claim the increased exemption by reason of age and residency~~  
563 ~~as provided in s. 196.031(3)(a)~~, approval of the application  
564 shall defer that portion of the ad valorem taxes plus non-ad  
565 valorem assessments which exceeds 3 percent of the applicant's  
566 household income for the prior calendar year. If any applicant's  
567 household income for the prior calendar year is less than  
568 \$10,000, or is less than the amount of the household income  
569 designated for the additional homestead exemption pursuant to s.  
570 196.075, and the applicant is 65 years of age or older, approval  
571 of the application shall defer the ad valorem taxes plus non-ad  
572 valorem assessments in their entirety.

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

575 196.183 Exemption for tangible personal property.--

576 (1) Each tangible personal property tax return is eligible  
577 for an exemption from ad valorem taxation of up to \$25,000 of  
578 assessed value. A single return must be filed for each site in  
579 the county where the owner of tangible personal property  
580 transacts business. Owners of freestanding property placed at  
581 multiple sites, other than sites where the owner transacts  
582 business, must file a single return, including all such property  
583 located in the county. Freestanding property placed at multiple  
584 sites includes vending and amusement machines, LP/propane tanks,  
585 utility and cable company property, billboards, leased  
586 equipment, and similar property that is not customarily located  
587 in the offices, stores, or plants of the owner, but is placed  
588 throughout the county. Railroads, private carriers, and other  
589 companies assessed pursuant to s. 193.085 shall be allowed one  
590 \$25,000 exemption for each county to which the value of their  
591 property is allocated.

592 (2) The requirement that an annual tangible personal  
593 property tax return pursuant to s. 193.052 be filed for  
594 taxpayers owning taxable property the value of which, as listed  
595 on the return, does not exceed the exemption provided in this  
596 section is waived. In order to qualify for this waiver, a  
597 taxpayer must file an initial return on which the exemption is  
598 taken. If, in subsequent years, the taxpayer owns taxable  
599 property the value of which, as listed on the return, exceeds  
600 the exemption, the taxpayer is obligated to file a return. The

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601 taxpayer may again qualify for the waiver only after filing a  
602 return on which the value as listed on the return does not  
603 exceed the exemption. A return filed or required to be filed  
604 shall be considered an application filed or required to be filed  
605 for the exemption under this section.

606 (3) The exemption provided in this section does not apply  
607 in any year a taxpayer fails to file a return that is not waived  
608 pursuant to subsection (2). Any taxpayer who received a waiver  
609 pursuant to subsection (2) and who owns taxable property the  
610 value of which, as listed on the return, exceeds the exemption  
611 in a subsequent year and who fails to file a return with the  
612 property appraiser is subject to the penalty contained in s.  
613 193.072(1)(a) calculated without the benefit of the exemption  
614 pursuant to this section. Any taxpayer claiming more exemptions  
615 than allowed pursuant to subsection (1) is subject to the taxes  
616 exempted as a result of wrongfully claiming the additional  
617 exemptions plus 15 percent interest per annum and a penalty of  
618 50 percent of the taxes exempted.

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

622 Section 12. Section 193.803, Florida Statutes, is created  
623 to read:

624 193.803 Assessment of eligible rental property used for  
625 workforce and affordable housing; classification.--

626 (1) Upon the property owner's application on a form  
627 prescribed by the Department of Revenue, the property appraiser  
628 shall annually classify for assessment purposes, with respect to  
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629 all levies other than school district levies, all eligible  
630 property used for workforce rental housing or affordable rental  
631 housing. Eligibility shall be as provided in this section.

632 (2) A property owner whose eligible property is denied  
633 classification as workforce rental housing or affordable rental  
634 housing by the property appraiser may appeal to the value  
635 adjustment board. The property appraiser shall notify the  
636 property owner in writing of the denial of the workforce rental  
637 housing or affordable rental housing classification on or before  
638 July 1 of the year for which the application was filed. The  
639 written notification must advise the property owner of his or  
640 her right to appeal the denial of classification to the value  
641 adjustment board and must contain the deadline for filing an  
642 appeal. The property appraiser shall have available at his or  
643 her office a list, by parcel and property owner, of all  
644 applications for classification received, and the list must  
645 identify whether or not the classification requested was  
646 granted.

647 (3) (a) Eligible property may not be classified as  
648 workforce rental housing or affordable rental housing unless an  
649 application is filed on or before March 1 of each year. Before  
650 approving a classification, the property appraiser may require  
651 the property owner to furnish such information as may reasonably  
652 be required to establish that the property was actually used as  
653 required by this section. Failure by a property owner to apply  
654 for classification of eligible property as workforce rental  
655 housing or affordable rental housing by March 1 constitutes a 1-  
656 year waiver of the privilege granted under this section for

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657 workforce rental housing assessment or affordable rental housing  
658 assessment. However, a property owner who is qualified to  
659 receive a workforce rental housing classification or an  
660 affordable rental housing classification but who fails to file  
661 an application by March 1, may file an application for the  
662 classification, and may file, under s. 194.011(3), a petition  
663 with the value adjustment board requesting that the  
664 classification be granted. The petition may be filed at any time  
665 during the taxable year on or before the 25th day following the  
666 mailing of the assessment notice by the property appraiser as  
667 required under s. 194.011(1). Notwithstanding the provisions of  
668 s. 194.013, the applicant must pay a nonrefundable fee of \$15  
669 upon filing the petition. Upon review of the petition, if the  
670 person is qualified to receive the classification and  
671 demonstrates particular extenuating circumstances judged by the  
672 property appraiser or the value adjustment board to warrant  
673 granting the classification, the property appraiser or the value  
674 adjustment board may grant the classification. An owner of  
675 property classified as workforce rental housing or affordable  
676 rental housing in the previous tax year whose ownership or use  
677 has not changed may reapply on a short form prescribed by the  
678 department. A county may, at the request of the property  
679 appraiser and by a majority vote of its governing body, waive  
680 the requirement that an annual application or statement be made  
681 for the renewal of the classification of property within the  
682 county as workforce rental housing or affordable rental housing  
683 after an initial classification is granted by the property  
684 appraiser. Such waiver may be revoked by a majority vote of the  
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685 governing body of the county. Notwithstanding such waiver, an  
686 application must be refiled when any property granted the  
687 classification is sold or otherwise disposed of, when the  
688 ownership changes in any manner, when the applicant ceases to  
689 use the property as workforce rental housing or affordable  
690 rental housing, or when the status of the owner changes so as to  
691 change the classified status of the property.

692 (b) For purposes of granting a workforce rental housing or  
693 affordable rental housing classification for January 1, 2008,  
694 only, the term "extenuating circumstances" as used in paragraph  
695 (a) includes the failure of the property owner to return the  
696 application for classification by March 1, 2008.

697 (4) The following types of property are eligible to be  
698 classified by a property appraiser as workforce rental housing  
699 or affordable rental housing property, and shall be assessed  
700 based upon their character and use and as further described in  
701 this section:

702 (a) Property that is funded and rent restricted by the  
703 United States Department of Housing and Urban Development under  
704 s. 8 of the United States Housing Act of 1937 and that provides  
705 affordable housing for eligible persons as defined by s. 159.603  
706 or the elderly, extremely-low-income persons, or very-low-income  
707 persons as specified in s. 420.0004.

708 (b) Rental property for multifamily housing, commercial  
709 fishing workers and farmworkers, families, persons who are  
710 homeless, or the elderly that is funded and rent restricted by  
711 the Florida Housing Finance Corporation under s. 420.5087, s.  
712 420.5089, s. 420.509, or s. 420.5095, the State Housing

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713 Initiatives Partnership Program under s. 420.9072, s. 420.9075,  
714 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;  
715 the HOME Investment Partnership Program under the Cranston-  
716 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et  
717 seq.; or the Federal Home Loan Bank's Affordable Housing Program  
718 established pursuant to the Financial Institutions Reform,  
719 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

720 (c) Multifamily residential rental property of 10 or more  
721 units that is certified by the local public housing agency as  
722 having 100 percent of its units used to provide affordable  
723 housing for extremely-low-income persons, very-low-income  
724 persons, low-income persons, or moderate-income persons as  
725 specified in s. 420.0004 and that is subject to a land use  
726 agreement or other agreement that is recorded in the official  
727 records of the county in which the property is located and which  
728 recorded agreement restricts the use of the property to  
729 affordable housing for a period of at least 20 years.

730 (5) The property appraiser shall remove from the  
731 classification of workforce rental housing or affordable rental  
732 housing any properties for which the classified use has been  
733 abandoned or discontinued, the property has been diverted to  
734 another use, or the participation in and eligibility for the  
735 programs specified in this section has been terminated. Such  
736 removed property shall be assessed at just value under s.  
737 193.011.

738 (6) In years in which the proper application for  
739 classification as workforce rental housing or affordable rental  
740 housing has been made and granted, the assessment of such

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741 property shall be based upon its use as workforce rental housing  
742 or affordable rental housing and by applying the following  
743 methodologies, subject to the provisions of subsection (7):

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

748 (b) Property used for workforce rental housing and  
749 affordable rental housing that has received low-income housing  
750 tax credits from the Florida Housing Finance Corporation under  
751 s. 420.5099 shall be assessed under the income approach using  
752 the actual net operating income and the following applies:

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

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

757 3. Any costs paid with the tax credits and costs paid with  
758 the proceeds from additional financing under chapter 420 may not  
759 be included as income.

760 (7) By April 1 of each year, the property owner must  
761 provide the property appraiser with a return on a form and in a  
762 manner prescribed by the Department of Revenue, which includes a  
763 rent roll and an income and expense statement for the preceding  
764 year. After a review of the rent roll and the income and expense  
765 statement, the property appraiser may request additional  
766 information from the property owner as may be reasonably  
767 required to consider the methodologies in subsection (6).

768 Failure to timely provide the property appraiser with the  
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769 requested information, including failure to meet any extension  
770 that may be granted for the submission of information, shall  
771 result in an estimated assessment based on the best available  
772 information instead of an assessment based on the methodologies  
773 provided in subsection (6). Such assessment shall be deemed to  
774 be prima facie correct and may be included on the tax roll, and  
775 taxes may be extended on the tax roll in the same manner as for  
776 all other taxes.

777 (8) It is the duty of the owner of any property used for  
778 workforce rental housing or affordable rental housing that has  
779 been granted the classification for assessment under this  
780 section who is not required to file an annual application or  
781 statement to notify the property appraiser promptly whenever the  
782 use of the property, or the status or condition of the owner,  
783 changes so as to change the classified status of the property.  
784 If any property owner fails to so notify the property appraiser  
785 and the property appraiser determines that for any year within  
786 the prior 10 years the owner was not entitled to receive such  
787 classification, the owner of the property is subject to the  
788 taxes otherwise due and owing as a result of such failure plus  
789 15 percent interest per annum and a penalty of 50 percent of the  
790 additional taxes owed. It is the duty of the property appraiser  
791 making such determination to record in the public records of the  
792 county in which the rental property is located a notice of tax  
793 lien against any property owned by that person or entity in the  
794 county, and such property must be identified in the notice of  
795 tax lien. Such property is subject to the payment of all taxes  
796 and penalties. Such lien, when filed, attaches to any property

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797 identified in the notice of tax lien owned by the person or  
798 entity that illegally or improperly received the classification.  
799 If such person or entity no longer owns property in that county  
800 but owns property in another county or counties in the state,  
801 the property appraiser shall record in such other county or  
802 counties a notice of tax lien identifying the property owned by  
803 such person or entity in such county or counties, which becomes  
804 a lien against the identified property.

805 Section 13. Paragraphs (b) and (c) of subsection (2) of  
806 section 192.0105, Florida Statutes, are amended to read:

807 192.0105 Taxpayer rights.--There is created a Florida  
808 Taxpayer's Bill of Rights for property taxes and assessments to  
809 guarantee that the rights, privacy, and property of the  
810 taxpayers of this state are adequately safeguarded and protected  
811 during tax levy, assessment, collection, and enforcement  
812 processes administered under the revenue laws of this state. The  
813 Taxpayer's Bill of Rights compiles, in one document, brief but  
814 comprehensive statements that summarize the rights and  
815 obligations of the property appraisers, tax collectors, clerks  
816 of the court, local governing boards, the Department of Revenue,  
817 and taxpayers. Additional rights afforded to payors of taxes and  
818 assessments imposed under the revenue laws of this state are  
819 provided in s. 213.015. The rights afforded taxpayers to assure  
820 that their privacy and property are safeguarded and protected  
821 during tax levy, assessment, and collection are available only  
822 insofar as they are implemented in other parts of the Florida  
823 Statutes or rules of the Department of Revenue. The rights so

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824 guaranteed to state taxpayers in the Florida Statutes and the  
825 departmental rules include:

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

827 (b) The right to petition the value adjustment board over  
828 objections to assessments, denial of exemption, denial of  
829 agricultural classification, denial of historic classification,  
830 denial of high-water recharge classification, denial of  
831 workforce rental housing or affordable rental housing  
832 classification, disapproval of tax deferral, and any penalties  
833 on deferred taxes imposed for incorrect information willfully  
834 filed. Payment of estimated taxes does not preclude the right of  
835 the taxpayer to challenge his or her assessment (see ss.  
836 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and  
837 (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),  
838 197.301(2), and 197.2301(11)).

839 (c) The right to file a petition for exemption, ~~or~~  
840 agricultural classification, or workforce rental housing or  
841 affordable rental housing classification with the value  
842 adjustment board when an application deadline is missed, upon  
843 demonstration of particular extenuating circumstances for filing  
844 late (see ss. 193.461(3)(a), 193.803(3)(a), and 196.011(1), (7),  
845 (8), and (9)(d)).

846 Section 14. Subsection (2) of section 193.052, Florida  
847 Statutes, is amended to read:

848 193.052 Preparation and serving of returns.--

849 (2) No return shall be required for real property the  
850 ownership of which is reflected in instruments recorded in the  
851 public records of the county in which the property is located,  
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852 unless otherwise required in this title. In order for land to be  
853 considered for agricultural classification under s. 193.461, ~~or~~  
854 high-water recharge classification under s. 193.625, or  
855 workforce rental housing or affordable rental housing  
856 classification under s. 193.803, an application for  
857 classification must be filed on or before March 1 of each year  
858 with the property appraiser of the county in which the land is  
859 located, except as provided in s. 193.461(3)(a). The application  
860 must state that the lands on January 1 of that year were used  
861 primarily for bona fide commercial agricultural or high-water  
862 recharge purposes or for workforce rental housing or affordable  
863 rental housing classified under s. 193.803.

864 Section 15. Paragraph (d) of subsection (3) of section  
865 194.011, Florida Statutes, is amended to read:

866 194.011 Assessment notice; objections to assessments.--

867 (3) A petition to the value adjustment board must be in  
868 substantially the form prescribed by the department.

869 Notwithstanding s. 195.022, a county officer may not refuse to  
870 accept a form provided by the department for this purpose if the  
871 taxpayer chooses to use it. A petition to the value adjustment  
872 board shall describe the property by parcel number and shall be  
873 filed as follows:

874 (d) The petition may be filed, as to valuation issues, at  
875 any time during the taxable year on or before the 25th day  
876 following the mailing of notice by the property appraiser as  
877 provided in subsection (1). With respect to an issue involving  
878 the denial of an exemption, an agricultural or high-water  
879 recharge classification application, an application for

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880 classification as historic property used for commercial or  
881 certain nonprofit purposes, an application for classification as  
882 workforce rental housing or affordable rental housing, or a  
883 deferral, the petition must be filed at any time during the  
884 taxable year on or before the 30th day following the mailing of  
885 the notice by the property appraiser under s. 193.461, s.  
886 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the  
887 tax collector under s. 197.253.

888 Section 16. Subsection (1) of section 195.073, Florida  
889 Statutes, is amended to read:

890 195.073 Classification of property.--All items required by  
891 law to be on the assessment rolls must receive a classification  
892 based upon the use of the property. The department shall  
893 promulgate uniform definitions for all classifications. The  
894 department may designate other subclassifications of property.  
895 No assessment roll may be approved by the department which does  
896 not show proper classifications.

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

899 (a) Residential, subclassified into categories, one  
900 category for homestead property and one for nonhomestead  
901 property:

- 902 1. Single family.
- 903 2. Mobile homes.
- 904 3. Multifamily.
- 905 4. Condominiums.
- 906 5. Cooperatives.
- 907 6. Retirement homes.

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- 908 (b) Commercial and industrial.  
909 (c) Agricultural.  
910 (d) Nonagricultural acreage.  
911 (e) High-water recharge.  
912 (f) Historic property used for commercial or certain  
913 nonprofit purposes.  
914 (g) Exempt, wholly or partially.  
915 (h) Centrally assessed.  
916 (i) Leasehold interests.  
917 (j) Time-share property.  
918 (k) Workforce rental housing and affordable rental housing  
919 property.  
920 (l)~~(k)~~ Other.

921 Section 17. Paragraph (a) of subsection (3) of section  
922 195.096, Florida Statutes, is amended to read:

923 195.096 Review of assessment rolls.--

924 (3) (a) Upon completion of review pursuant to paragraph  
925 (2) (f), the department shall publish the results of reviews  
926 conducted under this section. The results must include all  
927 statistical and analytical measures computed under this section  
928 for the real property assessment roll as a whole, the personal  
929 property assessment roll as a whole, and independently for the  
930 following real property classes whenever the classes constituted  
931 5 percent or more of the total assessed value of real property  
932 in a county on the previous tax roll:

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

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- 936           2. Residential property that consists of two or more  
937 primary living units.
- 938           3. Agricultural, high-water recharge, historic property  
939 used for commercial or certain nonprofit purposes, workforce  
940 rental housing and affordable rental housing property, and other  
941 use-valued property.
- 942           4. Vacant lots.
- 943           5. Nonagricultural acreage and other undeveloped parcels.
- 944           6. Improved commercial and industrial property.
- 945           7. Taxable institutional or governmental, utility, locally  
946 assessed railroad, oil, gas and mineral land, subsurface rights,  
947 and other real property.

948

949 When one of the above classes constituted less than 5 percent of  
950 the total assessed value of all real property in a county on the  
951 previous assessment roll, the department may combine it with one  
952 or more other classes of real property for purposes of  
953 assessment ratio studies or use the weighted average of the  
954 other classes for purposes of calculating the level of  
955 assessment for all real property in a county. The department  
956 shall also publish such results for any subclassifications of  
957 the classes or assessment rolls it may have chosen to study.

958           Section 18. Section 200.186, Florida Statutes, is created  
959 to read:

960           200.186 Maximum millage rates for the 2008-2009 fiscal  
961 year.--

962           (1) In the 2008-2009 fiscal year, a county, municipal  
963 service taxing units of that county, and special districts

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964 dependent to that county; a municipality and special districts  
965 dependent to that municipality; and an independent special  
966 district may levy a maximum millage rate that is determined as  
967 follows:

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

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

976 2. The taxable value within the jurisdiction of each  
977 taxing authority, as used in the calculation of the rolled-back  
978 rate, shall be increased by the amount necessary to offset any  
979 reduction in taxable value occurring as a result of the  
980 amendments to the State Constitution contained in SJR 2-D or HJR  
981 7001D providing an additional homestead tax exemption, providing  
982 tax relief for low-income seniors, providing portability of the  
983 Save-Our-Homes differential, and providing an exemption from ad  
984 valorem taxation for tangible personal property. The maximum  
985 millage rate applicable to a county authorized to levy a county  
986 public hospital surtax under s. 212.055 shall exclude the  
987 revenues required to be contributed to the county public general  
988 hospital for the purposes of making the maximum millage rate  
989 calculation, but shall be added back to the maximum millage rate  
990 allowed after the roll back has been applied.

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991 (b) If approved by a two-thirds vote of the governing  
992 body, a rate may be levied in excess of the rate calculated  
993 pursuant to paragraph (a) if the excess is not more than 67  
994 percent of the difference between the rolled-back rate  
995 calculated pursuant to s. 200.065, and the rate calculated in  
996 paragraph (a).

997 (c) A rate may be levied in excess of the millage rate  
998 allowed in paragraph (b) if the rate is approved by a unanimous  
999 vote of the governing body or by a three-fourths vote if the  
1000 governing body has nine or more members or if approved by a  
1001 referendum of the voters.

1002 (2) Any county or municipality that is in violation of  
1003 this section shall forfeit the distribution of the local  
1004 government half-cent sales tax revenues during the 12 months  
1005 following a determination of noncompliance by the Department of  
1006 Revenue, subject to the conditions provided in ss. 200.065 and  
1007 218.63.

1008 (3) The millage rate of a county or municipality,  
1009 municipal service taxing unit of that county, and any special  
1010 district dependent to that county or municipality may exceed the  
1011 maximum millage rate calculated pursuant to this section if the  
1012 total county ad valorem taxes levied or total municipal ad  
1013 valorem taxes levied, as defined in s. 200.001, do not exceed  
1014 the maximum total county ad valorem taxes levied or maximum  
1015 total municipal ad valorem taxes levied, as defined in s.  
1016 200.001, respectively. Total ad valorem taxes levied may exceed  
1017 the maximum calculated pursuant to this section as a result of  
1018 an increase in taxable value above that certified in s.

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1019 200.065(1) if such increase is less than the percentage amounts  
1020 contained in s. 200.065(6); however, if such increase in taxable  
1021 value exceeds the percentage amounts contained in s. 200.065(6),  
1022 millage rates subject to this section must be reduced so that  
1023 total taxes levied do not exceed the maximum. Any unit of  
1024 government operating under a home rule charter adopted pursuant  
1025 to ss. 10, 11, and 24, Art. VIII of the State Constitution of  
1026 1885, as preserved by s. 6(e), Art. VIII of the State  
1027 Constitution of 1968, which is granted the authority in the  
1028 State Constitution to exercise all the powers conferred now or  
1029 hereafter by general law upon municipalities and which exercises  
1030 such powers in the unincorporated area shall be recognized as a  
1031 municipality under this section.

1032 (4) If the amendments to the State Constitution contained  
1033 in SJR 2-D or HJR 7001D revising the homestead tax exemption and  
1034 providing an exemption from ad valorem taxation for tangible  
1035 personal property, are approved by a vote of the electors, this  
1036 section shall supersede the provisions of s. 200.185(5).

1037 Section 19. The Department of Revenue shall report by  
1038 March 1, 2008, to the President of the Senate and the Speaker of  
1039 the House of Representatives the results of the implementation  
1040 of chapter 2007-321, Laws of Florida. The report must include  
1041 the millage rates adopted by municipalities, counties, and  
1042 independent special districts compared to prior year millage  
1043 rates, rolled-back rates, and majority-vote rates as established  
1044 by s. 200.185, Florida Statutes. The department shall report on  
1045 those local governments that were not in compliance with the  
1046 requirements of s. 200.185, Florida Statutes. The department

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1047 shall provide the emergency rules adopted pursuant to s. 9 of  
1048 chapter 2007-321, Laws of Florida. The department shall report  
1049 on issues that arose in the implementation of chapter 2007-321,  
1050 Laws of Florida, which may need to be addressed. It is the  
1051 intent of the Legislature that the information reported to the  
1052 department should be sufficient to allow the performance of the  
1053 oversight functions outlined in chapters 195 and 200, Florida  
1054 Statutes, for the local government budget and millage adoption  
1055 process and the tax roll submittal and approval process. The  
1056 department shall identify any improvements in the information  
1057 required to be provided by local governments, property  
1058 appraisers, and tax collectors. The department shall include in  
1059 the report recommendations of the Revenue Estimating Conference  
1060 for information from local governments, property appraisers, and  
1061 tax collectors which would improve the ability to forecast  
1062 revenues or estimate impacts of proposed changes to the property  
1063 tax system. The department shall identify any additional  
1064 resources necessary to efficiently and effectively administer  
1065 the oversight functions outlined in chapters 195 and 200,  
1066 Florida Statutes.

1067 Section 20. Except as otherwise expressly provided in this  
1068 act, this act shall take effect January 1, 2008, sections 4  
1069 through 18 of this act shall take effect only upon the effective  
1070 date of amendments to the State Constitution contained in Senate  
1071 Joint Resolution 2-D or House Joint Resolution 7001D revising  
1072 the homestead tax exemption and providing an exemption from ad  
1073 valorem taxation for tangible personal property and property  
1074 used for workforce and affordable rental housing, and sections 4  
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1075 through 18 of this act shall apply retroactively to the 2008 tax  
1076 roll if the amendments to the State Constitution contained in  
1077 Senate Joint Resolution 2-D or House Joint Resolution 7001D are  
1078 approved in a special election held on January 29, 2008, or  
1079 shall apply to the 2009 tax roll if the amendments to the State  
1080 Constitution contained in Senate Joint Resolution 2-D or House  
1081 Joint Resolution 7001D are approved in the general election held  
1082 in November of 2008.

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**T I T L E   A M E N D M E N T**

1086

Remove the entire title and insert:

1087

A bill to be entitled

1088

An act relating to ad valorem taxation; amending s.

1089

193.017, F.S.; deleting provisions providing for the

1090

assessment of property receiving the low-income housing

1091

tax credit; providing for the assessment of structural

1092

improvements on land owned by a community land trust and

1093

used to provide affordable housing; defining the term

1094

"community land trust"; providing for the conveyance of

1095

structural improvements, subject to certain conditions;

1096

specifying the criteria to be used in arriving at just

1097

valuation of a structural improvement; amending s.

1098

196.1978, F.S., relating to the affordable housing

1099

property exemption; conforming provisions to changes made

1100

by the act; authorizing the Department of Revenue to adopt

1101

emergency rules; providing for application and renewal

1102

thereof; amending s. 196.002, F.S.; revising certain

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1103 reporting requirements for the property appraiser in order  
1104 to conform to changes made by the act; amending s.  
1105 193.114, F.S.; requiring separate listing of school  
1106 district levies and all other levies on assessment rolls;  
1107 amending s. 193.155, F.S.; providing for the assessment of  
1108 homestead property following a change in ownership based  
1109 on the just value of the prior homestead; providing for  
1110 determining the just value of the new homestead; providing  
1111 for assessing a homestead established by two or more  
1112 persons who held prior homestead property; providing  
1113 requirements for applying for such an assessment;  
1114 requiring that the Department of Revenue provide by rule  
1115 for documenting entitlement to the assessment; amending s.  
1116 196.031, F.S.; increasing the amount of the exemption  
1117 provided for homestead property; providing for an  
1118 additional exemption for levies other than school district  
1119 levies; deleting obsolete provisions; deleting a  
1120 requirement that property appraisers compile information  
1121 concerning the loss of certain tax revenues and submit a  
1122 copy to the Department of Revenue; creating s. 196.098,  
1123 F.S.; providing an alternative homestead exemption for  
1124 low-income seniors; providing for eligibility and a  
1125 limitation on income; providing for an annual adjustment  
1126 in the income limitations; requiring the department to  
1127 provide for verifying age and income by rule; providing a  
1128 limitation on receiving more than one exemption; amending  
1129 s. 196.161, F.S.; revising an application reference  
1130 relating to liens on property of nonresident persons

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1131 claiming homestead exemption; amending s. 197.252, F.S.,  
1132 relating to the homestead tax deferral; conforming  
1133 provisions to changes made by the act; creating s.  
1134 196.183, F.S.; exempting each tangible personal property  
1135 tax return from a specified amount of assessed value;  
1136 limiting a single business operation within a county to  
1137 one exemption; providing a procedure for waiving the  
1138 requirement to file an annual tangible personal property  
1139 tax return if the taxpayer is entitled to the exemption;  
1140 providing penalties for failure to file a return as  
1141 required or to claim more exemptions than allowed;  
1142 providing that the exemption does not apply to certain  
1143 mobile homes; creating s. 193.803, F.S.; providing for the  
1144 assessment of rental property used for workforce housing  
1145 or affordable housing; authorizing a property owner to  
1146 appeal a denial of eligibility to the value adjustment  
1147 board; requiring that a property owner file an application  
1148 for such classification with the property appraiser or  
1149 file a petition with the value adjustment board; providing  
1150 a fee for filing a petition; providing for reapplication  
1151 to be made on a short form provided by the Department of  
1152 Revenue; defining the term "extenuating circumstances" for  
1153 purposes of granting a classification for January 1, 2008;  
1154 specifying the types of property that are eligible to be  
1155 classified as workforce rental housing or affordable  
1156 rental housing; providing for the assessment of property  
1157 receiving the low-income housing tax credit; requiring  
1158 that property be removed from such classification if its

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1159 use or program eligibility changes; providing the  
1160 methodologies for assessing workforce rental housing and  
1161 affordable rental housing; requiring that the property  
1162 owner annually provide a rent roll and income and expense  
1163 statement to the property appraiser for the preceding  
1164 year; authorizing the property appraiser to base the  
1165 assessment on the best available information if the  
1166 property owner fails to provide the rent roll and  
1167 statement; providing for a tax lien to be filed against  
1168 property that is misclassified as workforce rental housing  
1169 or affordable rental housing within a specified period;  
1170 amending ss. 192.0105, 193.052, 194.011, 195.073, and  
1171 195.096, F.S., relating to taxpayer rights, the  
1172 preparation and serving of returns, assessments involving  
1173 agricultural lands, assessment notices and objections, the  
1174 classification of property, and the review of assessment  
1175 rolls; conforming provisions to changes made by the act;  
1176 creating s. 200.186, F.S.; specifying a formula for  
1177 counties, municipalities, municipal service taxing units,  
1178 dependent districts, and independent districts to  
1179 determine a maximum millage rate for the 2008-2009 fiscal  
1180 year; providing that a taxing authority in violation of  
1181 such provision forfeits its local government half-cent  
1182 sales tax revenues; providing certain exceptions to the  
1183 limitations on millage rates; providing an exception for  
1184 calculating the rolled-back rate for certain counties;  
1185 providing that certain units of government are recognized  
1186 as municipalities; requiring the Department of Revenue to

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1187 report to the Legislature the results of implementing ch.  
1188 2007-321, Laws of Florida, relating to ad valorem  
1189 taxation; requiring that the department report those  
1190 governments that are not in compliance with requirements  
1191 limiting certain millage rates; providing legislative  
1192 intent with respect to the information reported to the  
1193 department; requiring the department to report certain  
1194 recommendations of the Revenue Estimating Conference and  
1195 identify needed additional resources; providing that  
1196 certain provisions of the act apply retroactively;  
1197 providing effective dates, one of which is contingent.