

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 194.301, F.S.; specifying circumstances under which the
4 presumption concerning the correctness of an ad valorem
5 tax assessment is lost; providing for the rate of
6 percentage change of a category of property comprised of
7 comparable property; requiring the property appraiser to
8 make available on a website or upon request the percentage
9 change for each category; specifying the categories of
10 property; providing for the amendments to s. 194.301,
11 F.S., to apply to assessments made on or after a specified
12 date; amending s. 193.017, F.S.; deleting provisions
13 providing for the assessment of property receiving the
14 low-income housing tax credit; providing for the
15 assessment of structural improvements on land owned by a
16 community land trust and used to provide affordable
17 housing; defining the term "community land trust";
18 providing for the conveyance of structural improvements,
19 subject to certain conditions; specifying the criteria to
20 be used in arriving at just valuation of a structural
21 improvement; amending s. 196.1978, F.S., relating to the
22 affordable housing property exemption; conforming
23 provisions to changes made by the act; authorizing the
24 Department of Revenue to adopt emergency rules; providing
25 for application and renewal thereof; amending s. 196.002,
26 F.S.; revising certain reporting requirements for the
27 property appraiser in order to conform to changes made by
28 the act; amending s. 193.114, F.S.; requiring separate

29 listing of school district levies and all other levies on
30 assessment rolls; amending s. 193.155, F.S.; providing for
31 the assessment of homestead property following a change in
32 ownership based on the just value of the prior homestead;
33 providing for determining the just value of the new
34 homestead; providing for assessing a homestead established
35 by two or more persons who held prior homestead property;
36 providing requirements for applying for such an
37 assessment; requiring that the Department of Revenue
38 provide by rule for documenting entitlement to the
39 assessment; amending s. 196.031, F.S.; increasing the
40 amount of the exemption provided for homestead property;
41 providing for an additional exemption for levies other
42 than school district levies; deleting obsolete provisions;
43 deleting a requirement that property appraisers compile
44 information concerning the loss of certain tax revenues
45 and submit a copy to the Department of Revenue; creating
46 s. 196.078, F.S.; providing for an additional homestead
47 exemption for first-time Florida homebuyers; providing a
48 definition; providing for the amount of the additional
49 exemption; requiring that a person claiming such exemption
50 submit a sworn statement attesting that he or she has
51 never owned property that received the homestead exemption
52 in this state; providing requirements for forms; providing
53 penalties for falsely claiming the exemption; creating s.
54 196.098, F.S.; providing a tax exemption for low-income
55 seniors; providing for eligibility and a limitation on
56 income; providing for an annual adjustment in the income

57 | limitations; requiring the department to provide for
58 | verifying age and income by rule; amending s. 196.161,
59 | F.S.; revising an application reference relating to liens
60 | on property of nonresident persons claiming homestead
61 | exemption; amending s. 197.252, F.S., relating to the
62 | homestead tax deferral; conforming provisions to changes
63 | made by the act; creating s. 196.183, F.S.; exempting each
64 | tangible personal property tax return from a specified
65 | amount of assessed value; limiting a single business
66 | operation within a county to one exemption; providing a
67 | procedure for waiving the requirement to file an annual
68 | tangible personal property tax return if the taxpayer is
69 | entitled to the exemption; providing penalties for failure
70 | to file a return as required or to claim more exemptions
71 | than allowed; providing that the exemption does not apply
72 | to certain mobile homes; creating s. 193.803, F.S.;
73 | providing for the assessment of rental property used for
74 | workforce housing or affordable housing; authorizing a
75 | property owner to appeal a denial of eligibility to the
76 | value adjustment board; requiring that a property owner
77 | file an application for such classification with the
78 | property appraiser or file a petition with the value
79 | adjustment board; providing a fee for filing a petition;
80 | providing for reapplication to be made on a short form
81 | provided by the Department of Revenue; defining the term
82 | "extenuating circumstances" for purposes of granting a
83 | classification for January 1, 2008; specifying the types
84 | of property that are eligible to be classified as

85 workforce rental housing or affordable rental housing;
86 providing for the assessment of property receiving the
87 low-income housing tax credit; requiring that property be
88 removed from such classification if its use or program
89 eligibility changes; providing the methodologies for
90 assessing workforce rental housing and affordable rental
91 housing; requiring that the property owner annually
92 provide a rent roll and income and expense statement to
93 the property appraiser for the preceding year; authorizing
94 the property appraiser to base the assessment on the best
95 available information if the property owner fails to
96 provide the rent roll and statement; providing for a tax
97 lien to be filed against property that is misclassified as
98 workforce rental housing or affordable rental housing
99 within a specified period; amending ss. 192.0105, 193.052,
100 194.011, 195.073, and 195.096, F.S., relating to taxpayer
101 rights, the preparation and serving of returns,
102 assessments involving agricultural lands, assessment
103 notices and objections, the classification of property,
104 and the review of assessment rolls; conforming provisions
105 to changes made by the act; creating s. 200.186, F.S.;
106 specifying a formula for counties, municipalities,
107 municipal service taxing units, dependent districts, and
108 independent districts to determine a maximum millage rate
109 for the 2008-2009 fiscal year; providing that a taxing
110 authority in violation of such provision forfeits its
111 local government half-cent sales tax revenues; providing
112 certain exceptions to the limitations on millage rates;

113 providing an exception for calculating the rolled-back
 114 rate for certain counties; providing that certain units of
 115 government are recognized as municipalities; requiring the
 116 Department of Revenue to report to the Legislature the
 117 results of implementing ch. 2007-321, Laws of Florida,
 118 relating to ad valorem taxation; requiring that the
 119 department report those governments that are not in
 120 compliance with requirements limiting certain millage
 121 rates; providing legislative intent with respect to the
 122 information reported to the department; requiring the
 123 department to report certain recommendations of the
 124 Revenue Estimating Conference and identify needed
 125 additional resources; providing that certain provisions of
 126 the act apply retroactively; providing effective dates,
 127 one of which is contingent.

128
 129 Be It Enacted by the Legislature of the State of Florida:

130
 131 Section 1. Section 194.301, Florida Statutes, is amended
 132 to read:

133 194.301 Presumption of correctness.--

134 (1) In any administrative or judicial action in which a
 135 taxpayer challenges an ad valorem tax assessment of value, the
 136 property appraiser's assessment shall be presumed correct. This
 137 presumption of correctness is lost if the taxpayer shows by a
 138 preponderance of the evidence that either the property appraiser
 139 has failed to consider properly the criteria in s. 193.011 or if
 140 the property appraiser's assessment is arbitrarily based on

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141 appraisal practices that ~~which~~ are different from the appraisal
142 practices generally applied by the property appraiser to
143 comparable property within the same class and within the same
144 county. In addition, except for homestead property, the
145 presumption of correctness is lost if the percentage change,
146 exclusive of new construction, in just value of the challenged
147 parcel is greater than the percentage change for the category of
148 property in which the challenged parcel is included. If the
149 presumption of correctness is lost, the taxpayer has ~~shall have~~
150 the burden of proving by a preponderance of the evidence that
151 the appraiser's assessment is in excess of just value. If the
152 presumption of correctness is retained, the taxpayer has ~~shall~~
153 ~~have~~ the burden of proving by clear and convincing evidence that
154 the appraiser's assessment is in excess of just value. In no
155 case shall the taxpayer have the burden of proving that the
156 property appraiser's assessment is not supported by any
157 reasonable hypothesis of a legal assessment. If the property
158 appraiser's assessment is determined to be erroneous, the Value
159 Adjustment Board or the court can establish the assessment if
160 there exists competent, substantial evidence in the record,
161 which cumulatively meets the requirements of s. 193.011. If the
162 record lacks competent, substantial evidence meeting the just
163 value criteria of s. 193.011, the matter shall be remanded to
164 the property appraiser with appropriate directions from the
165 Value Adjustment Board or the court. This section does not
166 authorize any value adjustment board or court to establish the
167 value of property except in accordance with the State
168 Constitution.

169 (2) The percentage change for a category of property shall
 170 be based on the percentage change in just value from the prior
 171 year to the current year of all parcels within that category in
 172 both years, exclusive of new construction, calculated for each
 173 tax roll by the property appraiser as of the date on which the
 174 current year's proposed tax notices were mailed. The property
 175 appraiser shall make available on the property appraiser's
 176 Internet website or upon request the percentage change for each
 177 category as soon as practicable, but no later than 10 days after
 178 such mailing.

179 (3) For purposes of this section, categories of property
 180 include:

- 181 (a) Nonhomestead single-family residences.
- 182 (b) Nonhomestead condominiums and cooperatives.
- 183 (c) Nonhomestead mobile homes.
- 184 (d) Multifamily and retirement homes.
- 185 (e) Agricultural, high-water recharge, historic property
 186 used for commercial or certain nonprofit purposes, and other
 187 use-valued property.
- 188 (f) Vacant residential lots.
- 189 (g) Nonagricultural acreage and other undeveloped parcels.
- 190 (h) Improved commercial and industrial property.
- 191 (i) Unimproved commercial and industrial property.
- 192 (j) Taxable institutional or governmental, utility,
 193 locally assessed railroad, oil, gas, and mineral land,
 194 subsurface rights, and other real property.

195 Section 2. The amendments made by this act to s. 194.301,
 196 Florida Statutes, apply only to assessments made on or after

197 January 1, 2008.

198 Section 3. Section 193.017, Florida Statutes, is amended
 199 to read:

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

202 193.017 Assessment of structural improvements on land
 203 owned by a community land trust and used to provide affordable
 204 housing.--

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

210 (2) A community land trust may convey structural
 211 improvements located on specific parcels of such land that are
 212 identified by a legal description contained in and subject to a
 213 ground lease having a term of at least 99 years to natural
 214 persons or families who meet the extremely-low, very-low, low,
 215 and moderate income limits, as specified in s. 420.0004, or the
 216 income limits for workforce housing, as defined in s.

217 420.5095(3). A community land trust shall retain a preemptive
 218 option to purchase any structural improvements on the land at a
 219 price determined by a formula specified in the ground lease,
 220 which is designed to ensure that the structural improvements
 221 remain affordable.

222 (3) In arriving at just valuation under s. 193.011, a
 223 structural improvement that provides affordable housing on land
 224 owned by a community land trust and subject to a 99-year or

225 longer ground lease shall be assessed using the following
 226 criteria:

227 (a) The amount a willing purchaser would pay a willing
 228 seller shall not exceed the amount determined by the formula in
 229 the ground lease.

230 (b) If the ground lease and all amendments and supplements
 231 thereto, or a memorandum documenting how such lease and
 232 amendments or supplements restrict the price at which the
 233 improvements may be sold, is recorded in the official public
 234 records of the county in which the leased land is located, the
 235 recorded lease and any amendments and supplements, or the
 236 recorded memorandum, shall be deemed a land use regulation
 237 during the term of the lease as amended or supplemented.

238 Section 4. Section 196.1978, Florida Statutes, is amended
 239 to read:

240 196.1978 Affordable housing property exemption.--Property
 241 used to provide affordable housing serving eligible persons as
 242 defined by s. 159.603(7) and natural persons or families meeting
 243 the extremely-low, very-low, low, or moderate persons meeting
 244 income limits specified in s. 420.0004 s. 420.0004(8), (10),
 245 (11), and (15), which property is owned entirely by a nonprofit
 246 entity that ~~which~~ is a corporation not for profit, which is
 247 qualified as charitable under s. 501(c)(3) of the Internal
 248 Revenue Code, and which complies with Rev. Proc. 96-32, 1996-1
 249 C.B. 717 or a limited partnership, the sole general partner of
 250 which is a corporation not for profit, which is qualified as
 251 charitable under s. 501(c)(3) of the Internal Revenue Code and
 252 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be

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253 considered property owned by an exempt entity and used for a
254 charitable purpose, and those portions of the affordable housing
255 property which provide housing to natural persons or families
256 that meet the extremely-low, very-low, low, or moderate income
257 limits specified ~~individuals with incomes as defined in s.~~
258 420.0004 ~~s. 420.0004(10) and (15)~~ shall be exempt from ad
259 valorem taxation to the extent authorized in s. 196.196. All
260 property identified in this section shall comply with the
261 criteria for determination of exempt status to be applied by
262 property appraisers on an annual basis as defined in s. 196.195.
263 The Legislature intends that any property owned by a limited
264 liability company or a limited partnership that ~~which~~ is
265 disregarded as an entity for federal income tax purposes
266 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be
267 treated as owned by its sole member or sole general partner. The
268 exemption provided in this section also extends to land that is
269 owned by an exempt entity and that is subject to a 99-year or
270 longer ground lease for the purpose of providing affordable
271 homeownership.

272 Section 5. (1) The executive director of the Department
273 of Revenue is authorized, and all conditions are deemed met, to
274 adopt emergency rules under ss. 120.536(1) and 120.54(4),
275 Florida Statutes, for the purpose of implementing sections 3 and
276 4 of this act.

277 (2) In anticipation of implementing those portions of this
278 act which have not taken effect, the executive director of the
279 Department of Revenue is authorized, and all conditions are
280 deemed met, to adopt emergency rules under ss. 120.536(1) and

281 120.54(4), Florida Statutes, for the purpose of making necessary
 282 changes and preparations so that forms, methods, and data
 283 records, electronic or otherwise, are ready and in place if
 284 those portions of this act that have not taken effect become
 285 law.

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

291 Section 6. Section 196.002, Florida Statutes, is amended
 292 to read:

293 196.002 Legislative intent.--For the purposes of
 294 assessment roll recordkeeping and reporting,±

295 ~~(1) The increase in the homestead exemption provided in s.~~
 296 ~~196.031(3)(d) shall be reported separately for those persons~~
 297 ~~entitled to exemption under s. 196.031(3)(a) or (b) and for~~
 298 ~~those persons entitled to exemption under s. 196.031(1) but not~~
 299 ~~under said paragraphs; and~~

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

304 Section 7. Paragraphs (b), (c), (f), and (g) of subsection
 305 (2) of section 193.114, Florida Statutes, are amended to read:

306 193.114 Preparation of assessment rolls.--

307 (2) The department shall promulgate regulations and forms
 308 for the preparation of the real property assessment roll to

309 reflect:

310 (b) The just value (using the factors set out in s.
 311 193.011) of all property. The assessed value for school district
 312 levies and for all other levies shall be separately listed.

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

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

319 (g) There shall be a separate listing on the roll for
 320 taxable value for school district levies and for all other
 321 levies. The tax, determined by multiplying the millages by the
 322 taxable values for school district levies and for all other
 323 levies value.

324 Section 8. Section 193.155, Florida Statutes, is amended
 325 to read:

326 193.155 Homestead assessments.--Homestead property shall
 327 be assessed at just value as of January 1, 1994. Property
 328 receiving the homestead exemption after January 1, 1994, shall
 329 be assessed at just value as of January 1 of the year in which
 330 the property receives the exemption, unless the provisions of
 331 subsection (8) apply.

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

337 (a) Three percent of the assessed value of the property
338 for the prior year; or

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

344 (2) If the assessed value of the property as calculated
345 under subsection (1) exceeds the just value, the assessed value
346 of the property shall be lowered to the just value of the
347 property.

348 (3) Except as provided in this subsection, property
349 assessed under this section shall be assessed at just value as
350 of January 1 of the year following a change of ownership.
351 Thereafter, the annual changes in the assessed value of the
352 property are subject to the limitations in subsections (1) and
353 (2). For the purpose of this section, a change in ownership
354 means any sale, foreclosure, or transfer of legal title or
355 beneficial title in equity to any person, except as provided in
356 this subsection. There is no change of ownership if:

357 (a) Subsequent to the change or transfer, the same person
358 is entitled to the homestead exemption as was previously
359 entitled and:

- 360 1. The transfer of title is to correct an error;
- 361 2. The transfer is between legal and equitable title; or
- 362 3. The change or transfer is by means of an instrument in
363 which the owner is listed as both grantor and grantee of the
364 real property and one or more other individuals are additionally

365 | named as grantee. However, if any individual who is additionally
 366 | named as a grantee applies for a homestead exemption on the
 367 | property, the application shall be considered a change of
 368 | ownership;

369 | (b) The transfer is between husband and wife, including a
 370 | transfer to a surviving spouse or a transfer due to a
 371 | dissolution of marriage;

372 | (c) The transfer occurs by operation of law under s.
 373 | 732.4015; or

374 | (d) Upon the death of the owner, the transfer is between
 375 | the owner and another who is a permanent resident and is legally
 376 | or naturally dependent upon the owner.

377 | (4) (a) Except as provided in paragraph (b), changes,
 378 | additions, or improvements to homestead property shall be
 379 | assessed at just value as of the first January 1 after the
 380 | changes, additions, or improvements are substantially completed.

381 | (b) Changes, additions, or improvements that replace all
 382 | or a portion of homestead property damaged or destroyed by
 383 | misfortune or calamity shall not increase the homestead
 384 | property's assessed value when the square footage of the
 385 | homestead property as changed or improved does not exceed 110
 386 | percent of the square footage of the homestead property before
 387 | the damage or destruction. Additionally, the homestead
 388 | property's assessed value shall not increase if the total square
 389 | footage of the homestead property as changed or improved does
 390 | not exceed 1,500 square feet. Changes, additions, or
 391 | improvements that do not cause the total to exceed 110 percent
 392 | of the total square footage of the homestead property before the

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393 damage or destruction or that do not cause the total to exceed
394 1,500 total square feet shall be reassessed as provided under
395 subsection (1). The homestead property's assessed value shall be
396 increased by the just value of that portion of the changed or
397 improved homestead property which is in excess of 110 percent of
398 the square footage of the homestead property before the damage
399 or destruction or of that portion exceeding 1,500 square feet.
400 Homestead property damaged or destroyed by misfortune or
401 calamity which, after being changed or improved, has a square
402 footage of less than 100 percent of the homestead property's
403 total square footage before the damage or destruction shall be
404 assessed pursuant to subsection (5). This paragraph applies to
405 changes, additions, or improvements commenced within 3 years
406 after the January 1 following the damage or destruction of the
407 homestead.

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

413 1. Was permanently residing on such property when the
414 damage or destruction occurred;

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

417 3. Applies for and receives homestead exemption on such
418 property the following year.

419 (d) Changes, additions, or improvements include
420 improvements made to common areas or other improvements made to

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421 property other than to the homestead property by the owner or by
422 an owner association, which improvements directly benefit the
423 homestead property. Such changes, additions, or improvements
424 shall be assessed at just value, and the just value shall be
425 apportioned among the parcels benefiting from the improvement.

426 (5) When property is destroyed or removed and not
427 replaced, the assessed value of the parcel shall be reduced by
428 the assessed value attributable to the destroyed or removed
429 property.

430 (6) Only property that receives a homestead exemption is
431 subject to this section. No portion of property that is assessed
432 solely on the basis of character or use pursuant to s. 193.461
433 or s. 193.501, or assessed pursuant to s. 193.505, is subject to
434 this section. When property is assessed under s. 193.461, s.
435 193.501, or s. 193.505 and contains a residence under the same
436 ownership, the portion of the property consisting of the
437 residence and curtilage must be assessed separately, pursuant to
438 s. 193.011, for the assessment to be subject to the limitation
439 in this section.

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

443 (8) For all levies other than school district levies,
444 property assessed under this section shall be assessed at less
445 than just value following a change in ownership when the person
446 who establishes a new homestead has received a homestead
447 exemption as of January 1 of either of the 2 immediately
448 preceding years. A person who establishes a new homestead as of

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

454 (a) If the just value of the new homestead as of January 1
455 is greater than or equal to the just value of the immediate
456 prior homestead of the person establishing the new homestead as
457 of January 1 of the year in which the immediate prior homestead
458 was abandoned, the assessed value of the new homestead shall be
459 the just value of the new homestead minus an amount equal to the
460 lesser of \$1 million or the difference between the just value
461 and the assessed value of the immediate prior homestead as of
462 January 1 of the year in which the immediate prior homestead was
463 abandoned. Thereafter, the homestead shall be assessed as
464 provided in this section.

465 (b) If the just value of the new homestead as of January 1
466 is less than the just value of the immediate prior homestead as
467 of January 1 of the year in which the immediate prior homestead
468 was abandoned, the assessed value of the new homestead shall be
469 equal to the just value of the new homestead divided by the just
470 value of the immediate prior homestead and multiplied by the
471 assessed value of the immediate prior homestead. However, if the
472 difference between the just value of the new homestead and the
473 assessed value of the new homestead calculated pursuant to this
474 paragraph is greater than \$1 million, the assessed value of the
475 new homestead shall be increased such that the difference
476 between the just value and the assessed value equals \$1 million.

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477 Thereafter, the homestead shall be assessed as provided in this
478 section.

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

486 (d) If two or more persons abandon their jointly owned
487 homestead property and one or more establish a new homestead
488 that would otherwise be eligible for assessment under this
489 subsection, each person shall be entitled to a reduction in just
490 value for the new homestead in proportion to their ownership
491 interest in the abandoned homestead property. There shall be no
492 reduction in assessed value of any new homestead unless the
493 prior homestead is reassessed under subsection (3) or this
494 subsection as of January 1 after the abandonment occurs.

495 (e) In order to have his or her homestead property
496 assessed under this subsection, a person must provide to the
497 property appraiser a copy of his or her notice of proposed
498 property taxes for an eligible prior homestead at the same time
499 he or she applies for the homestead exemption and must sign a
500 sworn statement, on a form prescribed by the department,
501 attesting to his or her entitlement to the assessment.

502 (f) The department shall require by rule that the required
503 documentation be submitted with the homestead exemption
504 application under the timeframes and processes set forth in

505 chapter 196 to the extent practicable, and that the filing of
 506 the statement be supported by copies of such notices.

507 (9)~~(8)~~ Erroneous assessments of homestead property
 508 assessed under this section may be corrected in the following
 509 manner:

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

515 (b) If changes, additions, or improvements are not
 516 assessed at just value as of the first January 1 after they were
 517 substantially completed, the property appraiser shall determine
 518 the just value for such changes, additions, or improvements for
 519 the year they were substantially completed. Assessments for
 520 subsequent years shall be corrected, applying this section if
 521 applicable.

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

525 (10)~~(9)~~ If the property appraiser determines that for any
 526 year or years within the prior 10 years a person who was not
 527 entitled to the homestead property assessment limitation granted
 528 under this section was granted the homestead property assessment
 529 limitation, the property appraiser making such determination
 530 shall record in the public records of the county a notice of tax
 531 lien against any property owned by that person in the county,
 532 and such property must be identified in the notice of tax lien.

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533 Such property that is situated in this state is subject to the
 534 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes
 535 for each year and 15 percent interest per annum. However, when a
 536 person entitled to exemption pursuant to s. 196.031
 537 inadvertently receives the limitation pursuant to this section
 538 following a change of ownership, the assessment of such property
 539 must be corrected as provided in paragraph (9)(a) ~~(8)(a)~~, and
 540 the person need not pay the unpaid taxes, penalties, or
 541 interest.

542 Section 9. Section 196.031, Florida Statutes, is amended
 543 to read:

544 196.031 Exemption of homesteads.--

545 (1) (a) Every person who, on January 1, has the legal title
 546 or beneficial title in equity to real property in this state and
 547 who resides thereon and in good faith makes the same his or her
 548 permanent residence, or the permanent residence of another or
 549 others legally or naturally dependent upon such person, is
 550 entitled to an exemption from all taxation, except for
 551 assessments for special benefits, up to the assessed valuation
 552 of \$25,000 ~~\$5,000~~ on the residence and contiguous real property,
 553 as defined in s. 6, Art. VII of the State Constitution. Such
 554 title may be held by the entirety, jointly, or in common with
 555 others, and the exemption may be apportioned among such of the
 556 owners as shall reside thereon, as their respective interests
 557 shall appear. If only one of the owners of an estate held by the
 558 entirety or held jointly with the right of survivorship
 559 resides on the property, that owner is allowed an exemption of
 560 up to the assessed valuation of \$25,000 ~~\$5,000~~ on the residence

561 and contiguous real property. However, no such exemption of more
 562 than \$25,000 ~~\$5,000~~ is allowed to any one person or on any one
 563 dwelling house, except that an exemption up to the assessed
 564 valuation of \$25,000 ~~\$5,000~~ may be allowed on each apartment or
 565 mobile home occupied by a tenant-stockholder or member of a
 566 cooperative corporation and on each condominium parcel occupied
 567 by its owner. Except for owners of an estate held by the
 568 entires or held jointly with the right of survivorship, the
 569 amount of the exemption may not exceed the proportionate
 570 assessed valuation of all owners who reside on the property.
 571 Before such exemption may be granted, the deed or instrument
 572 shall be recorded in the official records of the county in which
 573 the property is located. The property appraiser may request the
 574 applicant to provide additional ownership documents to establish
 575 title.

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

581 (2) As used in subsection (1), the term "cooperative
 582 corporation" means a corporation, whether for profit or not for
 583 profit, organized for the purpose of owning, maintaining, and
 584 operating an apartment building or apartment buildings or a
 585 mobile home park to be occupied by its stockholders or members;
 586 and the term "tenant-stockholder or member" means an individual
 587 who is entitled, solely by reason of his or her ownership of
 588 stock or membership in a cooperative corporation, as evidenced

589 in the official records of the office of the clerk of the
 590 circuit court of the county in which the apartment building is
 591 located, to occupy for dwelling purposes an apartment in a
 592 building owned by such corporation or to occupy for dwelling
 593 purposes a mobile home which is on or a part of a cooperative
 594 unit. A corporation leasing land for a term of 98 years or more
 595 for the purpose of maintaining and operating a cooperative
 596 thereon shall be deemed the owner for purposes of this
 597 exemption.

598 (3)(a) The exemption provided in this section does ~~For~~
 599 ~~every person who is entitled to the exemption provided in~~
 600 ~~subsection (1), who is a permanent resident of this state, and~~
 601 ~~who is 65 years of age or older, the exemption is increased to~~
 602 ~~\$10,000 of assessed valuation for taxes levied by governing~~
 603 ~~bodies of counties, municipalities, and special districts.~~

604 ~~(b) For every person who is entitled to the exemption~~
 605 ~~provided in subsection (1), who has been a permanent resident of~~
 606 ~~this state for the 5 consecutive years prior to claiming the~~
 607 ~~exemption under this subsection, and who qualifies for the~~
 608 ~~exemption granted pursuant to s. 196.202 as a totally and~~
 609 ~~permanently disabled person, the exemption is increased to~~
 610 ~~\$9,500 of assessed valuation for taxes levied by governing~~
 611 ~~bodies of counties, municipalities, and special districts.~~

612 ~~(c) No homestead shall be exempted under both paragraphs~~
 613 ~~(a) and (b). In no event shall the combined exemptions of s.~~
 614 ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

615 ~~(d) For every person who is entitled to the exemption~~
 616 ~~provided in subsection (1) and who is a permanent resident of~~

617 ~~this state, the exemption is increased to a total of \$25,000 of~~
 618 ~~assessed valuation for taxes levied by governing bodies of~~
 619 ~~school districts.~~

620 ~~(c) For every person who is entitled to the exemption~~
 621 ~~provided in subsection (1) and who is a resident of this state,~~
 622 ~~the exemption is increased to a total of \$25,000 of assessed~~
 623 ~~valuation for levies of taxing authorities other than school~~
 624 ~~districts. However, the increase provided in this paragraph~~
 625 ~~shall not apply with respect to the assessment roll of a county~~
 626 ~~unless and until the roll of that county has been approved by~~
 627 ~~the executive director pursuant to s. 193.1142.~~

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

638 (4)~~(5)~~ The exemption provided in this section applies only
 639 to those parcels classified and assessed as owner-occupied
 640 residential property or only to the portion of property so
 641 classified and assessed.

642 (5)~~(6)~~ A person who is receiving or claiming the benefit
 643 of an ad valorem tax exemption or a tax credit in another state
 644 where permanent residency is required as a basis for the

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645 granting of that ad valorem tax exemption or tax credit is not
 646 entitled to the homestead exemption provided by this section.
 647 This subsection does not apply to a person who has the legal or
 648 equitable title to real estate in Florida and maintains thereon
 649 the permanent residence of another legally or naturally
 650 dependent upon the owner.

651 ~~(6)~~⁽⁷⁾ When homestead property is damaged or destroyed by
 652 misfortune or calamity and the property is uninhabitable on
 653 January 1 after the damage or destruction occurs, the homestead
 654 exemption may be granted if the property is otherwise qualified
 655 and if the property owner notifies the property appraiser that
 656 he or she intends to repair or rebuild the property and live in
 657 the property as his or her primary residence after the property
 658 is repaired or rebuilt and does not claim a homestead exemption
 659 on any other property or otherwise violate this section. Failure
 660 by the property owner to commence the repair or rebuilding of
 661 the homestead property within 3 years after January 1 following
 662 the property's damage or destruction constitutes abandonment of
 663 the property as a homestead.

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

666 196.078 Additional homestead exemption for first-time
 667 Florida homebuyers.--

668 (1) As used in this section, the term "first-time Florida
 669 homebuyer" means a person who establishes the right to receive
 670 the homestead exemption provided in s. 196.031 within 1 year
 671 after purchasing the homestead property and who had not
 672 previously owned property receiving the homestead exemption

673 provided in s. 196.031.

674 (2) Every first-time Florida homebuyer is entitled to an
 675 additional homestead exemption in an amount equal to 25 percent
 676 of the homestead property's just value on January 1 of the year
 677 in which the homestead exemption is established, not to exceed
 678 25 percent of the median value of homesteads in the county in
 679 which the homestead is located in the year prior to establishing
 680 the new homestead. This exemption is not available if any owner
 681 of the property has previously owned property that has received
 682 the homestead exemption provided in s. 196.031. The additional
 683 homestead exemption shall be reduced each year by the difference
 684 between the homestead's just value and assessed value as
 685 determined under s. 193.155 until the value of the exemption is
 686 reduced to zero. The exemption provided under this section shall
 687 apply to all levies other than school district levies.

688 (3) The property appraiser shall require a first-time
 689 Florida homebuyer claiming an exemption under this section to
 690 submit, not later than March 1 on a form prescribed by the
 691 Department of Revenue, a sworn statement attesting that the
 692 taxpayer, and each other person who holds legal or equitable
 693 title to the property, has never owned property that received
 694 the homestead exemption provided by s. 196.031. In order for the
 695 exemption to be retained, upon the addition of another person to
 696 the title to the property, the person added must also submit,
 697 not later than the subsequent March 1 on a form prescribed by
 698 the department, a sworn statement attesting that he or she has
 699 never held title to Florida homestead property.

700 (4) The provisions of ss. 196.031 and 196.161 shall apply

701 to the exemption provided in this section.

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

704 196.098 Exemption for low-income seniors.--

705 (1) Any real estate used and owned as a homestead by an
706 eligible low-income senior is exempt from taxation as provided
707 by this section.

708 (2) As used in this section, the term "low-income senior"
709 means a permanent resident of this state who has attained 65
710 years of age and whose household income does not exceed \$23,604.

711 Submission of an affidavit that the person claiming the
712 exemption under subsection (1) is a permanent resident of this
713 state is prima facie proof of such residence. For purposes of
714 this section, the term "household income" means the gross income
715 of all persons residing in or upon the homestead for the prior
716 year. For purposes of this section, the term "gross income"
717 includes United States Department of Veterans Affairs benefits
718 and any social security benefits paid to the person.

719 (3) The maximum income limitation provided in this section
720 shall be adjusted annually on January 1, beginning January 1,
721 2008, by the percentage change in the average cost-of-living
722 index in the period January 1 through December 31 of the
723 immediate prior year compared with the same period for the year
724 prior to that. The index is the average of the monthly consumer
725 price index figures for the stated 12-month period, relative to
726 the United States as a whole, issued by the United States
727 Department of Labor.

728 (4) The department shall require by rule that the taxpayer

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729 annually submit to the property appraiser a sworn return of age
 730 and gross income pursuant to subsection (2). The department
 731 shall require that the filing of such statement be accompanied
 732 by proof of age, copies of federal income tax returns for the
 733 prior year, wage and earning statements (W-2 forms), and other
 734 documents the department deems necessary for each member of the
 735 household. The taxpayer's return shall attest to the accuracy of
 736 such copies. The department shall prescribe and furnish a form
 737 to be used for this purpose, which shall include spaces for a
 738 separate listing of United States Department of Veterans Affairs
 739 benefits and social security benefits.

740 Section 12. Paragraph (a) of subsection (1) of section
 741 196.161, Florida Statutes, is amended to read:

742 196.161 Homestead exemptions; lien imposed on property of
 743 person claiming exemption although not a permanent resident.--

744 (1) (a) When the estate of any person is being probated or
 745 administered in another state under an allegation that such
 746 person was a resident of that state and the estate of such
 747 person contains real property situate in this state upon which
 748 homestead exemption has been allowed pursuant to this chapter ~~§~~
 749 ~~196.031~~ for any year or years within 10 years immediately prior
 750 to the death of the deceased, then within 3 years after the
 751 death of such person the property appraiser of the county where
 752 the real property is located shall, upon knowledge of such fact,
 753 record a notice of tax lien against the property among the
 754 public records of that county, and the property shall be subject
 755 to the payment of all taxes exempt thereunder, a penalty of 50
 756 percent of the unpaid taxes for each year, plus 15 percent

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757 interest per year, unless the circuit court having jurisdiction
758 over the ancillary administration in this state determines that
759 the decedent was a permanent resident of this state during the
760 year or years an exemption was allowed, whereupon the lien shall
761 not be filed or, if filed, shall be canceled of record by the
762 property appraiser of the county where the real estate is
763 located.

764 Section 13. Paragraph (b) of subsection (2) of section
765 197.252, Florida Statutes, is amended to read:

766 197.252 Homestead tax deferral.--

767 (2)

768 (b) If the applicant is 65 years of age or older entitled
769 ~~to claim the increased exemption by reason of age and residency~~
770 ~~as provided in s. 196.031(3)(a)~~, approval of the application
771 shall defer that portion of the ad valorem taxes plus non-ad
772 valorem assessments which exceeds 3 percent of the applicant's
773 household income for the prior calendar year. If any applicant's
774 household income for the prior calendar year is less than
775 \$10,000, or is less than the amount of the household income
776 designated for the additional homestead exemption pursuant to s.
777 196.075, and the applicant is 65 years of age or older, approval
778 of the application shall defer the ad valorem taxes plus non-ad
779 valorem assessments in their entirety.

780 Section 14. Section 196.183, Florida Statutes, is created
781 to read:

782 196.183 Exemption for tangible personal property.--

783 (1) Each tangible personal property tax return is eligible
784 for an exemption from ad valorem taxation of up to \$25,000 of

785 assessed value. A single return must be filed for each site in
786 the county where the owner of tangible personal property
787 transacts business. Owners of freestanding property placed at
788 multiple sites, other than sites where the owner transacts
789 business, must file a single return, including all such property
790 located in the county. Freestanding property placed at multiple
791 sites includes vending and amusement machines, LP/propane tanks,
792 utility and cable company property, billboards, leased
793 equipment, and similar property that is not customarily located
794 in the offices, stores, or plants of the owner, but is placed
795 throughout the county. Railroads, private carriers, and other
796 companies assessed pursuant to s. 193.085 shall be allowed one
797 \$25,000 exemption for each county to which the value of their
798 property is allocated.

799 (2) The requirement that an annual tangible personal
800 property tax return pursuant to s. 193.052 be filed for
801 taxpayers owning taxable property the value of which, as listed
802 on the return, does not exceed the exemption provided in this
803 section is waived. In order to qualify for this waiver, a
804 taxpayer must file an initial return on which the exemption is
805 taken. If, in subsequent years, the taxpayer owns taxable
806 property the value of which, as listed on the return, exceeds
807 the exemption, the taxpayer is obligated to file a return. The
808 taxpayer may again qualify for the waiver only after filing a
809 return on which the value as listed on the return does not
810 exceed the exemption. A return filed or required to be filed
811 shall be considered an application filed or required to be filed
812 for the exemption under this section.

813 (3) The exemption provided in this section does not apply
 814 in any year a taxpayer fails to file a return that is not waived
 815 pursuant to subsection (2). Any taxpayer who received a waiver
 816 pursuant to subsection (2) and who owns taxable property the
 817 value of which, as listed on the return, exceeds the exemption
 818 in a subsequent year and who fails to file a return with the
 819 property appraiser is subject to the penalty contained in s.
 820 193.072(1)(a) calculated without the benefit of the exemption
 821 pursuant to this section. Any taxpayer claiming more exemptions
 822 than allowed pursuant to subsection (1) is subject to the taxes
 823 exempted as a result of wrongfully claiming the additional
 824 exemptions plus 15 percent interest per annum and a penalty of
 825 50 percent of the taxes exempted.

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

829 Section 15. Section 193.803, Florida Statutes, is created
 830 to read:

831 193.803 Assessment of eligible rental property used for
 832 workforce and affordable housing; classification.--

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

839 (2) A property owner whose eligible property is denied
 840 classification as workforce rental housing or affordable rental

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841 housing by the property appraiser may appeal to the value
842 adjustment board. The property appraiser shall notify the
843 property owner in writing of the denial of the workforce rental
844 housing or affordable rental housing classification on or before
845 July 1 of the year for which the application was filed. The
846 written notification must advise the property owner of his or
847 her right to appeal the denial of classification to the value
848 adjustment board and must contain the deadline for filing an
849 appeal. The property appraiser shall have available at his or
850 her office a list, by parcel and property owner, of all
851 applications for classification received, and the list must
852 identify whether or not the classification requested was
853 granted.

854 (3) (a) Eligible property may not be classified as
855 workforce rental housing or affordable rental housing unless an
856 application is filed on or before March 1 of each year. Before
857 approving a classification, the property appraiser may require
858 the property owner to furnish such information as may reasonably
859 be required to establish that the property was actually used as
860 required by this section. Failure by a property owner to apply
861 for classification of eligible property as workforce rental
862 housing or affordable rental housing by March 1 constitutes a 1-
863 year waiver of the privilege granted under this section for
864 workforce rental housing assessment or affordable rental housing
865 assessment. However, a property owner who is qualified to
866 receive a workforce rental housing classification or an
867 affordable rental housing classification but who fails to file
868 an application by March 1, may file an application for the

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869 classification, and may file, under s. 194.011(3), a petition
870 with the value adjustment board requesting that the
871 classification be granted. The petition may be filed at any time
872 during the taxable year on or before the 25th day following the
873 mailing of the assessment notice by the property appraiser as
874 required under s. 194.011(1). Notwithstanding the provisions of
875 s. 194.013, the applicant must pay a nonrefundable fee of \$15
876 upon filing the petition. Upon review of the petition, if the
877 person is qualified to receive the classification and
878 demonstrates particular extenuating circumstances judged by the
879 property appraiser or the value adjustment board to warrant
880 granting the classification, the property appraiser or the value
881 adjustment board may grant the classification. An owner of
882 property classified as workforce rental housing or affordable
883 rental housing in the previous tax year whose ownership or use
884 has not changed may reapply on a short form prescribed by the
885 department. A county may, at the request of the property
886 appraiser and by a majority vote of its governing body, waive
887 the requirement that an annual application or statement be made
888 for the renewal of the classification of property within the
889 county as workforce rental housing or affordable rental housing
890 after an initial classification is granted by the property
891 appraiser. Such waiver may be revoked by a majority vote of the
892 governing body of the county. Notwithstanding such waiver, an
893 application must be refiled when any property granted the
894 classification is sold or otherwise disposed of, when the
895 ownership changes in any manner, when the applicant ceases to
896 use the property as workforce rental housing or affordable

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897 rental housing, or when the status of the owner changes so as to
898 change the classified status of the property.

899 (b) For purposes of granting a workforce rental housing or
900 affordable rental housing classification for January 1, 2008,
901 only, the term "extenuating circumstances" as used in paragraph
902 (a) includes the failure of the property owner to return the
903 application for classification by March 1, 2008.

904 (4) The following types of property are eligible to be
905 classified by a property appraiser as workforce rental housing
906 or affordable rental housing property, and shall be assessed
907 based upon their character and use and as further described in
908 this section:

909 (a) Property that is funded and rent restricted by the
910 United States Department of Housing and Urban Development under
911 s. 8 of the United States Housing Act of 1937 and that provides
912 affordable housing for eligible persons as defined by s. 159.603
913 or the elderly, extremely-low-income persons, or very-low-income
914 persons as specified in s. 420.0004.

915 (b) Rental property for multifamily housing, commercial
916 fishery workers and farmworkers, families, persons who are
917 homeless, or the elderly that is funded and rent restricted by
918 the Florida Housing Finance Corporation under s. 420.5087, s.
919 420.5089, s. 420.509, or s. 420.5095, the State Housing
920 Initiatives Partnership Program under s. 420.9072, s. 420.9075,
921 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;
922 the HOME Investment Partnership Program under the Cranston-
923 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et
924 seq.; or the Federal Home Loan Bank's Affordable Housing Program

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925 established pursuant to the Financial Institutions Reform,
926 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

927 (c) Multifamily residential rental property of 10 or more
928 units that is certified by the local public housing agency as
929 having 100 percent of its units used to provide affordable
930 housing for extremely-low-income persons, very-low-income
931 persons, low-income persons, or moderate-income persons as
932 specified in s. 420.0004 and that is subject to a land use
933 agreement or other agreement that is recorded in the official
934 records of the county in which the property is located and which
935 recorded agreement restricts the use of the property to
936 affordable housing for a period of at least 20 years.

937 (5) The property appraiser shall remove from the
938 classification of workforce rental housing or affordable rental
939 housing any properties for which the classified use has been
940 abandoned or discontinued, the property has been diverted to
941 another use, or the participation in and eligibility for the
942 programs specified in this section has been terminated. Such
943 removed property shall be assessed at just value under s.
944 193.011.

945 (6) In years in which the proper application for
946 classification as workforce rental housing or affordable rental
947 housing has been made and granted, the assessment of such
948 property shall be based upon its use as workforce rental housing
949 or affordable rental housing and by applying the following
950 methodologies, subject to the provisions of subsection (7):

951 (a) Property used for workforce rental housing or
952 affordable rental housing as described in subsection (4) shall

953 be assessed under the income approach using the actual net
 954 operating income.

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

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

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

964 3. Any costs paid with the tax credits and costs paid with
 965 the proceeds from additional financing under chapter 420 may not
 966 be included as income.

967 (7) By April 1 of each year, the property owner must
 968 provide the property appraiser with a return on a form and in a
 969 manner prescribed by the Department of Revenue, which includes a
 970 rent roll and an income and expense statement for the preceding
 971 year. After a review of the rent roll and the income and expense
 972 statement, the property appraiser may request additional
 973 information from the property owner as may be reasonably
 974 required to consider the methodologies in subsection (6).
 975 Failure to timely provide the property appraiser with the
 976 requested information, including failure to meet any extension
 977 that may be granted for the submission of information, shall
 978 result in an estimated assessment based on the best available
 979 information instead of an assessment based on the methodologies
 980 provided in subsection (6). Such assessment shall be deemed to

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981 be prima facie correct and may be included on the tax roll, and
982 taxes may be extended on the tax roll in the same manner as for
983 all other taxes.

984 (8) It is the duty of the owner of any property used for
985 workforce rental housing or affordable rental housing that has
986 been granted the classification for assessment under this
987 section who is not required to file an annual application or
988 statement to notify the property appraiser promptly whenever the
989 use of the property, or the status or condition of the owner,
990 changes so as to change the classified status of the property.
991 If any property owner fails to so notify the property appraiser
992 and the property appraiser determines that for any year within
993 the prior 10 years the owner was not entitled to receive such
994 classification, the owner of the property is subject to the
995 taxes otherwise due and owing as a result of such failure plus
996 15 percent interest per annum and a penalty of 50 percent of the
997 additional taxes owed. It is the duty of the property appraiser
998 making such determination to record in the public records of the
999 county in which the rental property is located a notice of tax
1000 lien against any property owned by that person or entity in the
1001 county, and such property must be identified in the notice of
1002 tax lien. Such property is subject to the payment of all taxes
1003 and penalties. Such lien, when filed, attaches to any property
1004 identified in the notice of tax lien owned by the person or
1005 entity that illegally or improperly received the classification.
1006 If such person or entity no longer owns property in that county
1007 but owns property in another county or counties in the state,
1008 the property appraiser shall record in such other county or

1009 counties a notice of tax lien identifying the property owned by
 1010 such person or entity in such county or counties, which becomes
 1011 a lien against the identified property.

1012 Section 16. Paragraphs (b) and (c) of subsection (2) of
 1013 section 192.0105, Florida Statutes, are amended to read:

1014 192.0105 Taxpayer rights.--There is created a Florida
 1015 Taxpayer's Bill of Rights for property taxes and assessments to
 1016 guarantee that the rights, privacy, and property of the
 1017 taxpayers of this state are adequately safeguarded and protected
 1018 during tax levy, assessment, collection, and enforcement
 1019 processes administered under the revenue laws of this state. The
 1020 Taxpayer's Bill of Rights compiles, in one document, brief but
 1021 comprehensive statements that summarize the rights and
 1022 obligations of the property appraisers, tax collectors, clerks
 1023 of the court, local governing boards, the Department of Revenue,
 1024 and taxpayers. Additional rights afforded to payors of taxes and
 1025 assessments imposed under the revenue laws of this state are
 1026 provided in s. 213.015. The rights afforded taxpayers to assure
 1027 that their privacy and property are safeguarded and protected
 1028 during tax levy, assessment, and collection are available only
 1029 insofar as they are implemented in other parts of the Florida
 1030 Statutes or rules of the Department of Revenue. The rights so
 1031 guaranteed to state taxpayers in the Florida Statutes and the
 1032 departmental rules include:

1033 (2) THE RIGHT TO DUE PROCESS.--

1034 (b) The right to petition the value adjustment board over
 1035 objections to assessments, denial of exemption, denial of
 1036 agricultural classification, denial of historic classification,

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1037 denial of high-water recharge classification, denial of
 1038 workforce rental housing or affordable rental housing
 1039 classification, disapproval of tax deferral, and any penalties
 1040 on deferred taxes imposed for incorrect information willfully
 1041 filed. Payment of estimated taxes does not preclude the right of
 1042 the taxpayer to challenge his or her assessment (see ss.
 1043 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and
 1044 (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),
 1045 197.301(2), and 197.2301(11)).

1046 (c) The right to file a petition for exemption, ~~or~~
 1047 agricultural classification, or workforce rental housing or
 1048 affordable rental housing classification with the value
 1049 adjustment board when an application deadline is missed, upon
 1050 demonstration of particular extenuating circumstances for filing
 1051 late (see ss. 193.461(3)(a), 193.803(3)(a), and 196.011(1), (7),
 1052 (8), and (9)(d)).

1053 Section 17. Subsection (2) of section 193.052, Florida
 1054 Statutes, is amended to read:

1055 193.052 Preparation and serving of returns.--

1056 (2) No return shall be required for real property the
 1057 ownership of which is reflected in instruments recorded in the
 1058 public records of the county in which the property is located,
 1059 unless otherwise required in this title. In order for land to
 1060 be considered for agricultural classification under s. 193.461,
 1061 ~~or~~ high-water recharge classification under s. 193.625, or
 1062 workforce rental housing or affordable rental housing
 1063 classification under s. 193.803, an application for
 1064 classification must be filed on or before March 1 of each year

1065 with the property appraiser of the county in which the land is
 1066 located, except as provided in s. 193.461(3)(a). The application
 1067 must state that the lands on January 1 of that year were used
 1068 primarily for bona fide commercial agricultural or high-water
 1069 recharge purposes or for workforce rental housing or affordable
 1070 rental housing classified under s. 193.803.

1071 Section 18. Paragraph (d) of subsection (3) of section
 1072 194.011, Florida Statutes, is amended to read:

1073 194.011 Assessment notice; objections to assessments.--

1074 (3) A petition to the value adjustment board must be in
 1075 substantially the form prescribed by the department.

1076 Notwithstanding s. 195.022, a county officer may not refuse to
 1077 accept a form provided by the department for this purpose if the
 1078 taxpayer chooses to use it. A petition to the value adjustment
 1079 board shall describe the property by parcel number and shall be
 1080 filed as follows:

1081 (d) The petition may be filed, as to valuation issues, at
 1082 any time during the taxable year on or before the 25th day
 1083 following the mailing of notice by the property appraiser as
 1084 provided in subsection (1). With respect to an issue involving
 1085 the denial of an exemption, an agricultural or high-water
 1086 recharge classification application, an application for
 1087 classification as historic property used for commercial or
 1088 certain nonprofit purposes, an application for classification as
 1089 workforce rental housing or affordable rental housing, or a
 1090 deferral, the petition must be filed at any time during the
 1091 taxable year on or before the 30th day following the mailing of
 1092 the notice by the property appraiser under s. 193.461, s.

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1093 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the
 1094 tax collector under s. 197.253.

1095 Section 19. Subsection (1) of section 195.073, Florida
 1096 Statutes, is amended to read:

1097 195.073 Classification of property.--All items required by
 1098 law to be on the assessment rolls must receive a classification
 1099 based upon the use of the property. The department shall
 1100 promulgate uniform definitions for all classifications. The
 1101 department may designate other subclassifications of property.
 1102 No assessment roll may be approved by the department which does
 1103 not show proper classifications.

1104 (1) Real property must be classified according to the
 1105 assessment basis of the land into the following classes:

1106 (a) Residential, subclassified into categories, one
 1107 category for homestead property and one for nonhomestead
 1108 property:

1109 1. Single family.

1110 2. Mobile homes.

1111 3. Multifamily.

1112 4. Condominiums.

1113 5. Cooperatives.

1114 6. Retirement homes.

1115 (b) Commercial and industrial.

1116 (c) Agricultural.

1117 (d) Nonagricultural acreage.

1118 (e) High-water recharge.

1119 (f) Historic property used for commercial or certain
 1120 nonprofit purposes.

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- 1121 (g) Exempt, wholly or partially.
- 1122 (h) Centrally assessed.
- 1123 (i) Leasehold interests.
- 1124 (j) Time-share property.
- 1125 (k) Workforce rental housing and affordable rental housing
- 1126 property.

1127 (l)~~(k)~~ Other.

1128 Section 20. Paragraph (a) of subsection (3) of section
 1129 195.096, Florida Statutes, is amended to read:

1130 195.096 Review of assessment rolls.--

1131 (3) (a) Upon completion of review pursuant to paragraph
 1132 (2) (f), the department shall publish the results of reviews
 1133 conducted under this section. The results must include all
 1134 statistical and analytical measures computed under this section
 1135 for the real property assessment roll as a whole, the personal
 1136 property assessment roll as a whole, and independently for the
 1137 following real property classes whenever the classes constituted
 1138 5 percent or more of the total assessed value of real property
 1139 in a county on the previous tax roll:

1140 1. Residential property that consists of one primary
 1141 living unit, including, but not limited to, single-family
 1142 residences, condominiums, cooperatives, and mobile homes.

1143 2. Residential property that consists of two or more
 1144 primary living units.

1145 3. Agricultural, high-water recharge, historic property
 1146 used for commercial or certain nonprofit purposes, workforce
 1147 rental housing and affordable rental housing property, and other
 1148 use-valued property.

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- 1149 | 4. Vacant lots.
- 1150 | 5. Nonagricultural acreage and other undeveloped parcels.
- 1151 | 6. Improved commercial and industrial property.
- 1152 | 7. Taxable institutional or governmental, utility, locally
- 1153 | assessed railroad, oil, gas and mineral land, subsurface rights,
- 1154 | and other real property.

1155 |

1156 | When one of the above classes constituted less than 5 percent of

1157 | the total assessed value of all real property in a county on the

1158 | previous assessment roll, the department may combine it with one

1159 | or more other classes of real property for purposes of

1160 | assessment ratio studies or use the weighted average of the

1161 | other classes for purposes of calculating the level of

1162 | assessment for all real property in a county. The department

1163 | shall also publish such results for any subclassifications of

1164 | the classes or assessment rolls it may have chosen to study.

1165 | Section 21. Section 200.186, Florida Statutes, is created

1166 | to read:

1167 | 200.186 Maximum millage rates for the 2008-2009 fiscal

1168 | year.--

1169 | (1) In the 2008-2009 fiscal year, a county, municipal

1170 | service taxing units of that county, and special districts

1171 | dependent to that county; a municipality and special districts

1172 | dependent to that municipality; and an independent special

1173 | district may levy a maximum millage rate that is determined as

1174 | follows:

1175 | (a) The maximum millage rate shall be the rolled-back rate

1176 | calculated pursuant to s. 200.065 and adjusted for growth in per

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1177 capita Florida personal income, except that:

1178 1. Ad valorem tax revenue levied in the 2007-2008 fiscal
 1179 year, as used in the calculation of the rolled-back rate, shall
 1180 be reduced by any tax revenue resulting from a millage rate in
 1181 excess of the maximum rate that could have been levied by a
 1182 majority vote as provided in s. 200.185; and

1183 2. The taxable value within the jurisdiction of each
 1184 taxing authority, as used in the calculation of the rolled-back
 1185 rate, shall be increased by the amount necessary to offset any
 1186 reduction in taxable value occurring as a result of the
 1187 amendments to the State Constitution contained in SJR 2-D or HJR
 1188 7001D revising the homestead tax exemption, providing tax relief
 1189 for low-income seniors, providing an exemption for first-time
 1190 homestead property owners, providing portability of the Save-
 1191 Our-Homes differential, and providing an exemption from ad
 1192 valorem taxation for tangible personal property. The maximum
 1193 millage rate applicable to a county authorized to levy a county
 1194 public hospital surtax under s. 212.055 shall exclude the
 1195 revenues required to be contributed to the county public general
 1196 hospital for the purposes of making the maximum millage rate
 1197 calculation, but shall be added back to the maximum millage rate
 1198 allowed after the roll back has been applied.

1199 (b) If approved by a two-thirds vote of the governing
 1200 body, a rate may be levied in excess of the rate calculated
 1201 pursuant to paragraph (a) if the excess is not more than 67
 1202 percent of the difference between the rolled-back rate
 1203 calculated pursuant to s. 200.065, and the rate calculated in
 1204 paragraph (a).

1205 (c) A rate may be levied in excess of the millage rate
 1206 allowed in paragraph (b) if the rate is approved by a unanimous
 1207 vote of the governing body or by a three-fourths vote if the
 1208 governing body has nine or more members or if approved by a
 1209 referendum of the voters.

1210 (2) Any county or municipality that is in violation of
 1211 this section shall forfeit the distribution of the local
 1212 government half-cent sales tax revenues during the 12 months
 1213 following a determination of noncompliance by the Department of
 1214 Revenue, subject to the conditions provided in ss. 200.065 and
 1215 218.63.

1216 (3) The millage rate of a county or municipality,
 1217 municipal service taxing unit of that county, and any special
 1218 district dependent to that county or municipality may exceed the
 1219 maximum millage rate calculated pursuant to this section if the
 1220 total county ad valorem taxes levied or total municipal ad
 1221 valorem taxes levied, as defined in s. 200.001, do not exceed
 1222 the maximum total county ad valorem taxes levied or maximum
 1223 total municipal ad valorem taxes levied, as defined in s.
 1224 200.001, respectively. Total ad valorem taxes levied may exceed
 1225 the maximum calculated pursuant to this section as a result of
 1226 an increase in taxable value above that certified in s.
 1227 200.065(1) if such increase is less than the percentage amounts
 1228 contained in s. 200.065(6); however, if such increase in taxable
 1229 value exceeds the percentage amounts contained in s. 200.065(6),
 1230 millage rates subject to this section must be reduced so that
 1231 total taxes levied do not exceed the maximum. Any unit of
 1232 government operating under a home rule charter adopted pursuant

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1233 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
 1234 1885, as preserved by s. 6(e), Art. VIII of the State
 1235 Constitution of 1968, which is granted the authority in the
 1236 State Constitution to exercise all the powers conferred now or
 1237 hereafter by general law upon municipalities and which exercises
 1238 such powers in the unincorporated area shall be recognized as a
 1239 municipality under this section.

1240 (4) If the amendments to the State Constitution contained
 1241 in SJR 2-D or HJR 7001D revising the homestead tax exemption and
 1242 providing an exemption from ad valorem taxation for tangible
 1243 personal property, are approved by a vote of the electors, this
 1244 section shall supersede the provisions of s. 200.185(5).

1245 Section 22. The Department of Revenue shall report by
 1246 March 1, 2008, to the President of the Senate and the Speaker of
 1247 the House of Representatives the results of the implementation
 1248 of chapter 2007-321, Laws of Florida. The report must include
 1249 the millage rates adopted by municipalities, counties, and
 1250 independent special districts compared to prior year millage
 1251 rates, rolled-back rates, and majority-vote rates as established
 1252 by s. 200.185, Florida Statutes. The department shall report on
 1253 those local governments that were not in compliance with the
 1254 requirements of s. 200.185, Florida Statutes. The department
 1255 shall provide the emergency rules adopted pursuant to s. 9 of
 1256 chapter 2007-321, Laws of Florida. The department shall report
 1257 on issues that arose in the implementation of chapter 2007-321,
 1258 Laws of Florida, which may need to be addressed. It is the
 1259 intent of the Legislature that the information reported to the
 1260 department should be sufficient to allow the performance of the

1261 oversight functions outlined in chapters 195 and 200, Florida
 1262 Statutes, for the local government budget and millage adoption
 1263 process and the tax roll submittal and approval process. The
 1264 department shall identify any improvements in the information
 1265 required to be provided by local governments, property
 1266 appraisers, and tax collectors. The department shall include in
 1267 the report recommendations of the Revenue Estimating Conference
 1268 for information from local governments, property appraisers, and
 1269 tax collectors which would improve the ability to forecast
 1270 revenues or estimate impacts of proposed changes to the property
 1271 tax system. The department shall identify any additional
 1272 resources necessary to efficiently and effectively administer
 1273 the oversight functions outlined in chapters 195 and 200,
 1274 Florida Statutes.

1275 Section 23. Except as otherwise expressly provided in this
 1276 act, this act shall take effect January 1, 2008, sections 6
 1277 through 19 of this act shall take effect only upon the effective
 1278 date of amendments to the State Constitution contained in Senate
 1279 Joint Resolution 2-D or House Joint Resolution 7001D revising
 1280 the homestead tax exemption and providing an exemption from ad
 1281 valorem taxation for tangible personal property and property
 1282 used for workforce and affordable rental housing, and sections 6
 1283 through 19 of this act shall apply retroactively to the 2008 tax
 1284 roll if the amendments to the State Constitution contained in
 1285 Senate Joint Resolution 2-D or House Joint Resolution 7001D are
 1286 approved in a special election held on January 29, 2008, or
 1287 shall apply to the 2009 tax roll if the amendments to the State
 1288 Constitution contained in Senate Joint Resolution 2-D or House

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1289 | Joint Resolution 7001D are approved in the general election held
1290 | in November of 2008.