

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; requiring the Legislature to  
 126 increase the state sales tax by 1 percent and appropriate  
 127 increased revenues as credit against required local  
 128 effort; providing that certain provisions of the act apply  
 129 retroactively; providing effective dates, one of which is  
 130 contingent.

131  
 132 Be It Enacted by the Legislature of the State of Florida:

133  
 134 Section 1. Section 194.301, Florida Statutes, is amended  
 135 to read:

136 194.301 Presumption of correctness.--

137 (1) In any administrative or judicial action in which a  
 138 taxpayer challenges an ad valorem tax assessment of value, the  
 139 property appraiser's assessment shall be presumed correct. This  
 140 presumption of correctness is lost if the taxpayer shows by a

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

169 authorize any value adjustment board or court to establish the  
170 value of property except in accordance with the State  
171 Constitution.

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

182 (3) For purposes of this section, categories of property  
183 include:

184 (a) Nonhomestead single-family residences.

185 (b) Nonhomestead condominiums and cooperatives.

186 (c) Nonhomestead mobile homes.

187 (d) Multifamily and retirement homes.

188 (e) Agricultural, high-water recharge, historic property  
189 used for commercial or certain nonprofit purposes, and other  
190 use-valued property.

191 (f) Vacant residential lots.

192 (g) Nonagricultural acreage and other undeveloped parcels.

193 (h) Improved commercial and industrial property.

194 (i) Unimproved commercial and industrial property.

195 (j) Taxable institutional or governmental, utility,  
196 locally assessed railroad, oil, gas, and mineral land,

197 subsurface rights, and other real property.

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

201       Section 3. Section 193.017, Florida Statutes, is amended  
202 to read:

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

205       193.017 Assessment of structural improvements on land  
206 owned by a community land trust and used to provide affordable  
207 housing.--

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

213       (2) A community land trust may convey structural  
214 improvements located on specific parcels of such land that are  
215 identified by a legal description contained in and subject to a  
216 ground lease having a term of at least 99 years to natural  
217 persons or families who meet the extremely-low, very-low, low,  
218 and moderate income limits, as specified in s. 420.0004, or the  
219 income limits for workforce housing, as defined in s.  
220 420.5095(3). A community land trust shall retain a preemptive  
221 option to purchase any structural improvements on the land at a  
222 price determined by a formula specified in the ground lease,  
223 which is designed to ensure that the structural improvements  
224 remain affordable.



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

230 (a) The amount a willing purchaser would pay a willing  
 231 seller shall not exceed the amount determined by the formula in  
 232 the ground lease.

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

241 Section 4. Section 196.1978, Florida Statutes, is amended  
 242 to read:

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

253 which is a corporation not for profit, which is qualified as  
 254 charitable under s. 501(c)(3) of the Internal Revenue Code and  
 255 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be  
 256 considered property owned by an exempt entity and used for a  
 257 charitable purpose, and those portions of the affordable housing  
 258 property which provide housing to natural persons or families  
 259 that meet the extremely-low, very-low, low, or moderate income  
 260 limits specified ~~individuals with incomes as defined in s.~~  
 261 ~~420.0004 s. 420.0004(10) and (15)~~ shall be exempt from ad  
 262 valorem taxation to the extent authorized in s. 196.196. All  
 263 property identified in this section shall comply with the  
 264 criteria for determination of exempt status to be applied by  
 265 property appraisers on an annual basis as defined in s. 196.195.  
 266 The Legislature intends that any property owned by a limited  
 267 liability company or a limited partnership that ~~which~~ is  
 268 disregarded as an entity for federal income tax purposes  
 269 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be  
 270 treated as owned by its sole member or sole general partner. The  
 271 exemption provided in this section also extends to land that is  
 272 owned by an exempt entity and that is subject to a 99-year or  
 273 longer ground lease for the purpose of providing affordable  
 274 homeownership.

275 Section 5. (1) The executive director of the Department  
 276 of Revenue is authorized, and all conditions are deemed met, to  
 277 adopt emergency rules under ss. 120.536(1) and 120.54(4),  
 278 Florida Statutes, for the purpose of implementing sections 3 and  
 279 4 of this act.

280 (2) In anticipation of implementing those portions of this

281 act which have not taken effect, the executive director of the  
282 Department of Revenue is authorized, and all conditions are  
283 deemed met, to adopt emergency rules under ss. 120.536(1) and  
284 120.54(4), Florida Statutes, for the purpose of making necessary  
285 changes and preparations so that forms, methods, and data  
286 records, electronic or otherwise, are ready and in place if  
287 those portions of this act that have not taken effect become  
288 law.

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

294 Section 6. Section 196.002, Florida Statutes, is amended  
295 to read:

296 196.002 Legislative intent.--For the purposes of  
297 assessment roll recordkeeping and reporting,±

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

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

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

309 193.114 Preparation of assessment rolls.--

310 (2) The department shall promulgate regulations and forms  
 311 for the preparation of the real property assessment roll to  
 312 reflect:

313 (b) The just value (using the factors set out in s.  
 314 193.011) of all property. The assessed value for school district  
 315 levies and for all other levies shall be separately listed.

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

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

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

327 Section 8. Section 193.155, Florida Statutes, is amended  
 328 to read:

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

335 (1) Beginning in 1995, or the year following the year the  
 336 property receives homestead exemption, whichever is later, the

337 property shall be reassessed annually on January 1. Any change  
 338 resulting from such reassessment shall not exceed the lower of  
 339 the following:

340 (a) Three percent of the assessed value of the property  
 341 for the prior year; or

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

347 (2) If the assessed value of the property as calculated  
 348 under subsection (1) exceeds the just value, the assessed value  
 349 of the property shall be lowered to the just value of the  
 350 property.

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

360 (a) Subsequent to the change or transfer, the same person  
 361 is entitled to the homestead exemption as was previously  
 362 entitled and:

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

365           3. The change or transfer is by means of an instrument in  
366 which the owner is listed as both grantor and grantee of the  
367 real property and one or more other individuals are additionally  
368 named as grantee. However, if any individual who is additionally  
369 named as a grantee applies for a homestead exemption on the  
370 property, the application shall be considered a change of  
371 ownership;

372           (b) The transfer is between husband and wife, including a  
373 transfer to a surviving spouse or a transfer due to a  
374 dissolution of marriage;

375           (c) The transfer occurs by operation of law under s.  
376 732.4015; or

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

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

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

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

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

416 1. Was permanently residing on such property when the  
417 damage or destruction occurred;

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

420 3. Applies for and receives homestead exemption on such

421 property the following year.

422 (d) Changes, additions, or improvements include  
423 improvements made to common areas or other improvements made to  
424 property other than to the homestead property by the owner or by  
425 an owner association, which improvements directly benefit the  
426 homestead property. Such changes, additions, or improvements  
427 shall be assessed at just value, and the just value shall be  
428 apportioned among the parcels benefiting from the improvement.

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

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

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

446 (8) For all levies other than school district levies,  
447 property assessed under this section shall be assessed at less  
448 than just value following a change in ownership when the person



449 who establishes a new homestead has received a homestead  
450 exemption as of January 1 of either of the 2 immediately  
451 preceding years. A person who establishes a new homestead as of  
452 January 1, 2008, is entitled to have the new homestead assessed  
453 at less than just value only if that person received a homestead  
454 exemption on January 1, 2007. The assessed value of the newly  
455 established homestead shall be determined as provided in this  
456 subsection.

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

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

477 paragraph is greater than \$1 million, the assessed value of the  
478 new homestead shall be increased such that the difference  
479 between the just value and the assessed value equals \$1 million.  
480 Thereafter, the homestead shall be assessed as provided in this  
481 section.

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

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

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

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

510        (9)-(8) Erroneous assessments of homestead property  
511 assessed under this section may be corrected in the following  
512 manner:

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

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

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

528        (10)-(9) If the property appraiser determines that for any  
529 year or years within the prior 10 years a person who was not  
530 entitled to the homestead property assessment limitation granted  
531 under this section was granted the homestead property assessment  
532 limitation, the property appraiser making such determination

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

545 Section 9. Section 196.031, Florida Statutes, is amended  
 546 to read:

547 196.031 Exemption of homesteads.--

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

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

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

584 (2) As used in subsection (1), the term "cooperative  
 585 corporation" means a corporation, whether for profit or not for  
 586 profit, organized for the purpose of owning, maintaining, and  
 587 operating an apartment building or apartment buildings or a  
 588 mobile home park to be occupied by its stockholders or members;

589 and the term "tenant-stockholder or member" means an individual  
 590 who is entitled, solely by reason of his or her ownership of  
 591 stock or membership in a cooperative corporation, as evidenced  
 592 in the official records of the office of the clerk of the  
 593 circuit court of the county in which the apartment building is  
 594 located, to occupy for dwelling purposes an apartment in a  
 595 building owned by such corporation or to occupy for dwelling  
 596 purposes a mobile home which is on or a part of a cooperative  
 597 unit. A corporation leasing land for a term of 98 years or more  
 598 for the purpose of maintaining and operating a cooperative  
 599 thereon shall be deemed the owner for purposes of this  
 600 exemption.

601 (3) ~~(a)~~ The exemption provided in this section does For  
 602 ~~every person who is entitled to the exemption provided in~~  
 603 ~~subsection (1), who is a permanent resident of this state, and~~  
 604 ~~who is 65 years of age or older, the exemption is increased to~~  
 605 ~~\$10,000 of assessed valuation for taxes levied by governing~~  
 606 ~~bodies of counties, municipalities, and special districts.~~

607 ~~(b)~~ ~~For every person who is entitled to the exemption~~  
 608 ~~provided in subsection (1), who has been a permanent resident of~~  
 609 ~~this state for the 5 consecutive years prior to claiming the~~  
 610 ~~exemption under this subsection, and who qualifies for the~~  
 611 ~~exemption granted pursuant to s. 196.202 as a totally and~~  
 612 ~~permanently disabled person, the exemption is increased to~~  
 613 ~~\$9,500 of assessed valuation for taxes levied by governing~~  
 614 ~~bodies of counties, municipalities, and special districts.~~

615 ~~(c)~~ ~~No homestead shall be exempted under both paragraphs~~  
 616 ~~(a) and (b). In no event shall the combined exemptions of s.~~

617 ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

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

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

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

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

645           ~~(5)-(6)~~ A person who is receiving or claiming the benefit  
 646 of an ad valorem tax exemption or a tax credit in another state  
 647 where permanent residency is required as a basis for the  
 648 granting of that ad valorem tax exemption or tax credit is not  
 649 entitled to the homestead exemption provided by this section.  
 650 This subsection does not apply to a person who has the legal or  
 651 equitable title to real estate in Florida and maintains thereon  
 652 the permanent residence of another legally or naturally  
 653 dependent upon the owner.

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

667           Section 10. Section 196.078, Florida Statutes, is created  
 668 to read:

669           196.078 Additional homestead exemption for first-time  
 670 Florida homebuyers.--

671           (1) As used in this section, the term "first-time Florida  
 672 homebuyer" means a person who establishes the right to receive



673 the homestead exemption provided in s. 196.031 within 1 year  
674 after purchasing the homestead property and who had not  
675 previously owned property receiving the homestead exemption  
676 provided in s. 196.031.

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

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

701 the department, a sworn statement attesting that he or she has  
 702 never held title to Florida homestead property.

703 (4) The provisions of ss. 196.031 and 196.161 shall apply  
 704 to the exemption provided in this section.

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

707 196.098 Exemption for low-income seniors.--

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

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

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

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

729 the United States as a whole, issued by the United States  
 730 Department of Labor.

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

743 Section 12. Paragraph (a) of subsection (1) of section  
 744 196.161, Florida Statutes, is amended to read:

745 196.161 Homestead exemptions; lien imposed on property of  
 746 person claiming exemption although not a permanent resident.--

747 (1)(a) When the estate of any person is being probated or  
 748 administered in another state under an allegation that such  
 749 person was a resident of that state and the estate of such  
 750 person contains real property situate in this state upon which  
 751 homestead exemption has been allowed pursuant to this chapter ~~s-~~  
 752 ~~196.031~~ for any year or years within 10 years immediately prior  
 753 to the death of the deceased, then within 3 years after the  
 754 death of such person the property appraiser of the county where  
 755 the real property is located shall, upon knowledge of such fact,  
 756 record a notice of tax lien against the property among the

757 public records of that county, and the property shall be subject  
 758 to the payment of all taxes exempt thereunder, a penalty of 50  
 759 percent of the unpaid taxes for each year, plus 15 percent  
 760 interest per year, unless the circuit court having jurisdiction  
 761 over the ancillary administration in this state determines that  
 762 the decedent was a permanent resident of this state during the  
 763 year or years an exemption was allowed, whereupon the lien shall  
 764 not be filed or, if filed, shall be canceled of record by the  
 765 property appraiser of the county where the real estate is  
 766 located.

767 Section 13. Paragraph (b) of subsection (2) of section  
 768 197.252, Florida Statutes, is amended to read:

769 197.252 Homestead tax deferral.--

770 (2)

771 (b) If the applicant is 65 years of age or older entitled  
 772 ~~to claim the increased exemption by reason of age and residency~~  
 773 ~~as provided in s. 196.031(3)(a)~~, approval of the application  
 774 shall defer that portion of the ad valorem taxes plus non-ad  
 775 valorem assessments which exceeds 3 percent of the applicant's  
 776 household income for the prior calendar year. If any applicant's  
 777 household income for the prior calendar year is less than  
 778 \$10,000, or is less than the amount of the household income  
 779 designated for the additional homestead exemption pursuant to s.  
 780 196.075, and the applicant is 65 years of age or older, approval  
 781 of the application shall defer the ad valorem taxes plus non-ad  
 782 valorem assessments in their entirety.

783 Section 14. Section 196.183, Florida Statutes, is created  
 784 to read:

785        196.183 Exemption for tangible personal property.--  
 786        (1) Each tangible personal property tax return is eligible  
 787 for an exemption from ad valorem taxation of up to \$25,000 of  
 788 assessed value. A single return must be filed for each site in  
 789 the county where the owner of tangible personal property  
 790 transacts business. Owners of freestanding property placed at  
 791 multiple sites, other than sites where the owner transacts  
 792 business, must file a single return, including all such property  
 793 located in the county. Freestanding property placed at multiple  
 794 sites includes vending and amusement machines, LP/propane tanks,  
 795 utility and cable company property, billboards, leased  
 796 equipment, and similar property that is not customarily located  
 797 in the offices, stores, or plants of the owner, but is placed  
 798 throughout the county. Railroads, private carriers, and other  
 799 companies assessed pursuant to s. 193.085 shall be allowed one  
 800 \$25,000 exemption for each county to which the value of their  
 801 property is allocated.

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

813 exceed the exemption. A return filed or required to be filed  
 814 shall be considered an application filed or required to be filed  
 815 for the exemption under this section.

816 (3) The exemption provided in this section does not apply  
 817 in any year a taxpayer fails to file a return that is not waived  
 818 pursuant to subsection (2). Any taxpayer who received a waiver  
 819 pursuant to subsection (2) and who owns taxable property the  
 820 value of which, as listed on the return, exceeds the exemption  
 821 in a subsequent year and who fails to file a return with the  
 822 property appraiser is subject to the penalty contained in s.  
 823 193.072(1)(a) calculated without the benefit of the exemption  
 824 pursuant to this section. Any taxpayer claiming more exemptions  
 825 than allowed pursuant to subsection (1) is subject to the taxes  
 826 exempted as a result of wrongfully claiming the additional  
 827 exemptions plus 15 percent interest per annum and a penalty of  
 828 50 percent of the taxes exempted.

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

832 Section 15. Section 193.803, Florida Statutes, is created  
 833 to read:

834 193.803 Assessment of eligible rental property used for  
 835 workforce and affordable housing; classification.--

836 (1) Upon the property owner's application on a form  
 837 prescribed by the Department of Revenue, the property appraiser  
 838 shall annually classify for assessment purposes, with respect to  
 839 all levies other than school district levies, all eligible  
 840 property used for workforce rental housing or affordable rental

841 housing. Eligibility shall be as provided in this section.

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

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

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



897 classification is sold or otherwise disposed of, when the  
898 ownership changes in any manner, when the applicant ceases to  
899 use the property as workforce rental housing or affordable  
900 rental housing, or when the status of the owner changes so as to  
901 change the classified status of the property.

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

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

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

918 (b) Rental property for multifamily housing, commercial  
919 fishery workers and farmworkers, families, persons who are  
920 homeless, or the elderly that is funded and rent restricted by  
921 the Florida Housing Finance Corporation under s. 420.5087, s.  
922 420.5089, s. 420.509, or s. 420.5095, the State Housing  
923 Initiatives Partnership Program under s. 420.9072, s. 420.9075,  
924 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;

925 the HOME Investment Partnership Program under the Cranston-  
 926 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et  
 927 seq.; or the Federal Home Loan Bank's Affordable Housing Program  
 928 established pursuant to the Financial Institutions Reform,  
 929 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

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

940 (5) The property appraiser shall remove from the  
 941 classification of workforce rental housing or affordable rental  
 942 housing any properties for which the classified use has been  
 943 abandoned or discontinued, the property has been diverted to  
 944 another use, or the participation in and eligibility for the  
 945 programs specified in this section has been terminated. Such  
 946 removed property shall be assessed at just value under s.  
 947 193.011.

948 (6) In years in which the proper application for  
 949 classification as workforce rental housing or affordable rental  
 950 housing has been made and granted, the assessment of such  
 951 property shall be based upon its use as workforce rental housing  
 952 or affordable rental housing and by applying the following

953 methodologies, subject to the provisions of subsection (7):

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

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

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

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

967 3. Any costs paid with the tax credits and costs paid with  
968 the proceeds from additional financing under chapter 420 may not  
969 be included as income.

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

981 result in an estimated assessment based on the best available  
982 information instead of an assessment based on the methodologies  
983 provided in subsection (6). Such assessment shall be deemed to  
984 be prima facie correct and may be included on the tax roll, and  
985 taxes may be extended on the tax roll in the same manner as for  
986 all other taxes.

987 (8) It is the duty of the owner of any property used for  
988 workforce rental housing or affordable rental housing that has  
989 been granted the classification for assessment under this  
990 section who is not required to file an annual application or  
991 statement to notify the property appraiser promptly whenever the  
992 use of the property, or the status or condition of the owner,  
993 changes so as to change the classified status of the property.  
994 If any property owner fails to so notify the property appraiser  
995 and the property appraiser determines that for any year within  
996 the prior 10 years the owner was not entitled to receive such  
997 classification, the owner of the property is subject to the  
998 taxes otherwise due and owing as a result of such failure plus  
999 15 percent interest per annum and a penalty of 50 percent of the  
1000 additional taxes owed. It is the duty of the property appraiser  
1001 making such determination to record in the public records of the  
1002 county in which the rental property is located a notice of tax  
1003 lien against any property owned by that person or entity in the  
1004 county, and such property must be identified in the notice of  
1005 tax lien. Such property is subject to the payment of all taxes  
1006 and penalties. Such lien, when filed, attaches to any property  
1007 identified in the notice of tax lien owned by the person or  
1008 entity that illegally or improperly received the classification.

1009 If such person or entity no longer owns property in that county  
 1010 but owns property in another county or counties in the state,  
 1011 the property appraiser shall record in such other county or  
 1012 counties a notice of tax lien identifying the property owned by  
 1013 such person or entity in such county or counties, which becomes  
 1014 a lien against the identified property.

1015 Section 16. Paragraphs (b) and (c) of subsection (2) of  
 1016 section 192.0105, Florida Statutes, are amended to read:

1017 192.0105 Taxpayer rights.--There is created a Florida  
 1018 Taxpayer's Bill of Rights for property taxes and assessments to  
 1019 guarantee that the rights, privacy, and property of the  
 1020 taxpayers of this state are adequately safeguarded and protected  
 1021 during tax levy, assessment, collection, and enforcement  
 1022 processes administered under the revenue laws of this state. The  
 1023 Taxpayer's Bill of Rights compiles, in one document, brief but  
 1024 comprehensive statements that summarize the rights and  
 1025 obligations of the property appraisers, tax collectors, clerks  
 1026 of the court, local governing boards, the Department of Revenue,  
 1027 and taxpayers. Additional rights afforded to payors of taxes and  
 1028 assessments imposed under the revenue laws of this state are  
 1029 provided in s. 213.015. The rights afforded taxpayers to assure  
 1030 that their privacy and property are safeguarded and protected  
 1031 during tax levy, assessment, and collection are available only  
 1032 insofar as they are implemented in other parts of the Florida  
 1033 Statutes or rules of the Department of Revenue. The rights so  
 1034 guaranteed to state taxpayers in the Florida Statutes and the  
 1035 departmental rules include:

1036 (2) THE RIGHT TO DUE PROCESS.--

1037 (b) The right to petition the value adjustment board over  
 1038 objections to assessments, denial of exemption, denial of  
 1039 agricultural classification, denial of historic classification,  
 1040 denial of high-water recharge classification, denial of  
 1041 workforce rental housing or affordable rental housing  
 1042 classification, disapproval of tax deferral, and any penalties  
 1043 on deferred taxes imposed for incorrect information willfully  
 1044 filed. Payment of estimated taxes does not preclude the right of  
 1045 the taxpayer to challenge his or her assessment (see ss.  
 1046 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and  
 1047 (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),  
 1048 197.301(2), and 197.2301(11)).

1049 (c) The right to file a petition for exemption, ~~or~~  
 1050 agricultural classification, or workforce rental housing or  
 1051 affordable rental housing classification with the value  
 1052 adjustment board when an application deadline is missed, upon  
 1053 demonstration of particular extenuating circumstances for filing  
 1054 late (see ss. 193.461(3)(a), 193.803(3)(a), and 196.011(1), (7),  
 1055 (8), and (9)(d)).

1056 Section 17. Subsection (2) of section 193.052, Florida  
 1057 Statutes, is amended to read:

1058 193.052 Preparation and serving of returns.--

1059 (2) No return shall be required for real property the  
 1060 ownership of which is reflected in instruments recorded in the  
 1061 public records of the county in which the property is located,  
 1062 unless otherwise required in this title. In order for land to be  
 1063 considered for agricultural classification under s. 193.461, ~~or~~  
 1064 high-water recharge classification under s. 193.625, or

1065 workforce rental housing or affordable rental housing  
 1066 classification under s. 193.803, an application for  
 1067 classification must be filed on or before March 1 of each year  
 1068 with the property appraiser of the county in which the land is  
 1069 located, except as provided in s. 193.461(3)(a). The application  
 1070 must state that the lands on January 1 of that year were used  
 1071 primarily for bona fide commercial agricultural or high-water  
 1072 recharge purposes or for workforce rental housing or affordable  
 1073 rental housing classified under s. 193.803.

1074 Section 18. Paragraph (d) of subsection (3) of section  
 1075 194.011, Florida Statutes, is amended to read:

1076 194.011 Assessment notice; objections to assessments.--

1077 (3) A petition to the value adjustment board must be in  
 1078 substantially the form prescribed by the department.

1079 Notwithstanding s. 195.022, a county officer may not refuse to  
 1080 accept a form provided by the department for this purpose if the  
 1081 taxpayer chooses to use it. A petition to the value adjustment  
 1082 board shall describe the property by parcel number and shall be  
 1083 filed as follows:

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

1093 deferral, the petition must be filed at any time during the  
 1094 taxable year on or before the 30th day following the mailing of  
 1095 the notice by the property appraiser under s. 193.461, s.  
 1096 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the  
 1097 tax collector under s. 197.253.

1098 Section 19. Subsection (1) of section 195.073, Florida  
 1099 Statutes, is amended to read:

1100 195.073 Classification of property.--All items required by  
 1101 law to be on the assessment rolls must receive a classification  
 1102 based upon the use of the property. The department shall  
 1103 promulgate uniform definitions for all classifications. The  
 1104 department may designate other subclassifications of property.  
 1105 No assessment roll may be approved by the department which does  
 1106 not show proper classifications.

1107 (1) Real property must be classified according to the  
 1108 assessment basis of the land into the following classes:

1109 (a) Residential, subclassified into categories, one  
 1110 category for homestead property and one for nonhomestead  
 1111 property:

- 1112 1. Single family.
- 1113 2. Mobile homes.
- 1114 3. Multifamily.
- 1115 4. Condominiums.
- 1116 5. Cooperatives.
- 1117 6. Retirement homes.

1118 (b) Commercial and industrial.

1119 (c) Agricultural.

1120 (d) Nonagricultural acreage.



- 1121 (e) High-water recharge.
- 1122 (f) Historic property used for commercial or certain
- 1123 nonprofit purposes.
- 1124 (g) Exempt, wholly or partially.
- 1125 (h) Centrally assessed.
- 1126 (i) Leasehold interests.
- 1127 (j) Time-share property.
- 1128 (k) Workforce rental housing and affordable rental housing
- 1129 property.
- 1130 (l)~~(k)~~ Other.
- 1131 Section 20. Paragraph (a) of subsection (3) of section
- 1132 195.096, Florida Statutes, is amended to read:
- 1133 195.096 Review of assessment rolls.--
- 1134 (3) (a) Upon completion of review pursuant to paragraph
- 1135 (2) (f), the department shall publish the results of reviews
- 1136 conducted under this section. The results must include all
- 1137 statistical and analytical measures computed under this section
- 1138 for the real property assessment roll as a whole, the personal
- 1139 property assessment roll as a whole, and independently for the
- 1140 following real property classes whenever the classes constituted
- 1141 5 percent or more of the total assessed value of real property
- 1142 in a county on the previous tax roll:
  - 1143 1. Residential property that consists of one primary
  - 1144 living unit, including, but not limited to, single-family
  - 1145 residences, condominiums, cooperatives, and mobile homes.
  - 1146 2. Residential property that consists of two or more
  - 1147 primary living units.
  - 1148 3. Agricultural, high-water recharge, historic property

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1149 used for commercial or certain nonprofit purposes, workforce  
 1150 rental housing and affordable rental housing property, and other  
 1151 use-valued property.

1152 4. Vacant lots.

1153 5. Nonagricultural acreage and other undeveloped parcels.

1154 6. Improved commercial and industrial property.

1155 7. Taxable institutional or governmental, utility, locally  
 1156 assessed railroad, oil, gas and mineral land, subsurface rights,  
 1157 and other real property.

1158

1159 When one of the above classes constituted less than 5 percent of  
 1160 the total assessed value of all real property in a county on the  
 1161 previous assessment roll, the department may combine it with one  
 1162 or more other classes of real property for purposes of  
 1163 assessment ratio studies or use the weighted average of the  
 1164 other classes for purposes of calculating the level of  
 1165 assessment for all real property in a county. The department  
 1166 shall also publish such results for any subclassifications of  
 1167 the classes or assessment rolls it may have chosen to study.

1168 Section 21. Section 200.186, Florida Statutes, is created  
 1169 to read:

1170 200.186 Maximum millage rates for the 2008-2009 fiscal  
 1171 year.--

1172 (1) In the 2008-2009 fiscal year, a county, municipal  
 1173 service taxing units of that county, and special districts  
 1174 dependent to that county; a municipality and special districts  
 1175 dependent to that municipality; and an independent special  
 1176 district may levy a maximum millage rate that is determined as

1177 follows:

1178 (a) The maximum millage rate shall be the rolled-back rate  
 1179 calculated pursuant to s. 200.065 and adjusted for growth in per  
 1180 capita Florida personal income, except that:

1181 1. Ad valorem tax revenue levied in the 2007-2008 fiscal  
 1182 year, as used in the calculation of the rolled-back rate, shall  
 1183 be reduced by any tax revenue resulting from a millage rate in  
 1184 excess of the maximum rate that could have been levied by a  
 1185 majority vote as provided in s. 200.185; and

1186 2. The taxable value within the jurisdiction of each  
 1187 taxing authority, as used in the calculation of the rolled-back  
 1188 rate, shall be increased by the amount necessary to offset any  
 1189 reduction in taxable value occurring as a result of the  
 1190 amendments to the State Constitution contained in SJR 2-D or HJR  
 1191 7001D revising the homestead tax exemption, providing tax relief  
 1192 for low-income seniors, providing an exemption for first-time  
 1193 homestead property owners, providing portability of the Save-  
 1194 Our-Homes differential, and providing an exemption from ad  
 1195 valorem taxation for tangible personal property. The maximum  
 1196 millage rate applicable to a county authorized to levy a county  
 1197 public hospital surtax under s. 212.055 shall exclude the  
 1198 revenues required to be contributed to the county public general  
 1199 hospital for the purposes of making the maximum millage rate  
 1200 calculation, but shall be added back to the maximum millage rate  
 1201 allowed after the roll back has been applied.

1202 (b) If approved by a two-thirds vote of the governing  
 1203 body, a rate may be levied in excess of the rate calculated  
 1204 pursuant to paragraph (a) if the excess is not more than 67

1205 percent of the difference between the rolled-back rate  
 1206 calculated pursuant to s. 200.065, and the rate calculated in  
 1207 paragraph (a).

1208 (c) A rate may be levied in excess of the millage rate  
 1209 allowed in paragraph (b) if the rate is approved by a unanimous  
 1210 vote of the governing body or by a three-fourths vote if the  
 1211 governing body has nine or more members or if approved by a  
 1212 referendum of the voters.

1213 (2) Any county or municipality that is in violation of  
 1214 this section shall forfeit the distribution of the local  
 1215 government half-cent sales tax revenues during the 12 months  
 1216 following a determination of noncompliance by the Department of  
 1217 Revenue, subject to the conditions provided in ss. 200.065 and  
 1218 218.63.

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

1233 millage rates subject to this section must be reduced so that  
 1234 total taxes levied do not exceed the maximum. Any unit of  
 1235 government operating under a home rule charter adopted pursuant  
 1236 to ss. 10, 11, and 24, Art. VIII of the State Constitution of  
 1237 1885, as preserved by s. 6(e), Art. VIII of the State  
 1238 Constitution of 1968, which is granted the authority in the  
 1239 State Constitution to exercise all the powers conferred now or  
 1240 hereafter by general law upon municipalities and which exercises  
 1241 such powers in the unincorporated area shall be recognized as a  
 1242 municipality under this section.

1243 (4) If the amendments to the State Constitution contained  
 1244 in SJR 2-D or HJR 7001D revising the homestead tax exemption and  
 1245 providing an exemption from ad valorem taxation for tangible  
 1246 personal property, are approved by a vote of the electors, this  
 1247 section shall supersede the provisions of s. 200.185(5).

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

1261 Laws of Florida, which may need to be addressed. It is the  
 1262 intent of the Legislature that the information reported to the  
 1263 department should be sufficient to allow the performance of the  
 1264 oversight functions outlined in chapters 195 and 200, Florida  
 1265 Statutes, for the local government budget and millage adoption  
 1266 process and the tax roll submittal and approval process. The  
 1267 department shall identify any improvements in the information  
 1268 required to be provided by local governments, property  
 1269 appraisers, and tax collectors. The department shall include in  
 1270 the report recommendations of the Revenue Estimating Conference  
 1271 for information from local governments, property appraisers, and  
 1272 tax collectors which would improve the ability to forecast  
 1273 revenues or estimate impacts of proposed changes to the property  
 1274 tax system. The department shall identify any additional  
 1275 resources necessary to efficiently and effectively administer  
 1276 the oversight functions outlined in chapters 195 and 200,  
 1277 Florida Statutes.

1278       Section 23. Notwithstanding any provision of general law,  
 1279 the Legislature shall increase the state tax on sales, use, and  
 1280 other transactions levied as provided in chapter 212, Florida  
 1281 Statutes, by 1 percent, provided that all revenues generated by  
 1282 the additional 1-percent increase in such tax shall be  
 1283 appropriated by the Legislature and credited on an annual basis  
 1284 against the amount required by the state to be levied by each  
 1285 school district on all real property for ad valorem taxes  
 1286 necessary to comply with required local effort provisions of  
 1287 general law.

1288       Section 24. Except as otherwise expressly provided in this

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1289 act, this act shall take effect January 1, 2008, sections 6  
1290 through 21 of this act shall take effect only upon the effective  
1291 date of amendments to the State Constitution contained in Senate  
1292 Joint Resolution 2-D or House Joint Resolution 7001D revising  
1293 the homestead tax exemption and providing an exemption from ad  
1294 valorem taxation for tangible personal property and property  
1295 used for workforce and affordable rental housing, and sections 6  
1296 through 21 of this act shall apply retroactively to the 2008 tax  
1297 roll if the amendments to the State Constitution contained in  
1298 Senate Joint Resolution 2-D or House Joint Resolution 7001D are  
1299 approved in a special election held on January 29, 2008, or  
1300 shall apply to the 2009 tax roll if the amendments to the State  
1301 Constitution contained in Senate Joint Resolution 2-D or House  
1302 Joint Resolution 7001D are approved in the general election held  
1303 in November of 2008.