

By Senator Saunders

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1 A bill to be entitled

2 An act relating to property appraisers; amending s.
3 193.023, F.S.; revising authority of the property
4 appraiser to inspect property for assessment purposes;
5 amending s. 196.011, F.S.; revising required time
6 limitations for filing applications for homestead
7 exemptions; revising procedural requirements for property
8 appraiser approval of such exemptions; amending s.
9 196.015, F.S.; revising factors for consideration by
10 property appraisers in determining permanent residency for
11 homestead exemption purposes; providing an effective date.
12

13 Be It Enacted by the Legislature of the State of Florida:
14

15 Section 1. Subsection (2) of section 193.023, Florida
16 Statutes, is amended to read:

17 193.023 Duties of the property appraiser in making
18 assessments.--

19 (2) In making his or her assessment of the value of real
20 property, the property appraiser is required to physically
21 inspect the property at least once every 5 years. Where
22 geographically suitable, and at the discretion of the property
23 appraiser, the property appraiser may use image technology in
24 lieu of physical inspection to ensure that the tax roll meets all
25 requirements of the law, ~~and may review image technology, as the~~
26 ~~property appraiser deems necessary, to ensure that the tax roll~~
27 ~~meets all the requirements of law.~~ However, the property
28 appraiser shall physically inspect any parcel of taxable real
29 property upon the request of the taxpayer or owner.

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30 Section 2. Subsection (8) of section 196.011, Florida
31 Statutes, is amended to read:

32 196.011 Annual application required for exemption.--

33 (8) Any applicant who is qualified to receive any exemption
34 under subsection (1) and who fails to file an application by
35 March 1, must ~~may~~ file an application for the exemption with the
36 property appraiser on or before the 25th day following the
37 mailing by the property appraiser of the notices required under
38 s. 194.011(1). Upon receipt of sufficient evidence, as determined
39 by the property appraiser, demonstrating the applicant was unable
40 to apply for the exemption in a timely manner or otherwise
41 demonstrating extenuating circumstances judged by the property
42 appraiser to warrant granting the exemption, the property
43 appraiser may grant the exemption. If the applicant fails to
44 produce sufficient evidence demonstrating the applicant was
45 unable to apply for the exemption in a timely manner or otherwise
46 demonstrating extenuating circumstances as judged by the property
47 appraiser, the applicant ~~and~~ may file, pursuant to s. 194.011(3),
48 a petition with the value adjustment board requesting that the
49 exemption be granted. Such petition must ~~may~~ be filed ~~at any time~~
50 during the taxable year on or before the 25th day following the
51 mailing of the notice by the property appraiser as provided in s.
52 194.011(1). Notwithstanding the provisions of s. 194.013, such
53 person must pay a nonrefundable fee of \$15 upon filing the
54 petition. Upon reviewing the petition, if the person is qualified
55 to receive the exemption and demonstrates particular extenuating
56 circumstances judged by ~~the property appraiser or~~ the value
57 adjustment board to warrant granting the exemption, ~~the property~~

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58 ~~appraiser or~~ the value adjustment board may grant the exemption
59 for the current year.

60 Section 3. Section 196.015, Florida Statutes, is amended to
61 read:

62 196.015 Permanent residency; factual determination by
63 property appraiser.--Intention to establish a permanent residence
64 in this state is a factual determination to be made, in the first
65 instance, by the property appraiser. Although any one factor is
66 not conclusive of the establishment or nonestablishment of
67 permanent residence, the following are relevant factors that may
68 be considered by the property appraiser in making his or her
69 determination as to the intent of a person claiming a homestead
70 exemption to establish a permanent residence in this state:

71 (1) A formal declaration ~~declarations~~ of domicile by the
72 applicant recorded in the public records of the county in which
73 the exemption is being sought.

74 (2) Evidence of the location where the applicant's
75 dependent children are registered for school ~~Informal statements~~
76 ~~of the applicant.~~

77 (3) The place of employment of the applicant.

78 (4) The previous permanent residency by the applicant in a
79 state other than Florida or in another country and the date non-
80 Florida residency was terminated.

81 (5) Proof of voter registration in this state with the
82 voter-identification-card address of the applicant matching the
83 address of the physical location where the exemption is being
84 sought ~~The place where the applicant is registered to vote.~~

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85 (6) A valid Florida driver's license and evidence of
86 relinquishment of driver's licenses from any other states ~~The~~
87 ~~place of issuance of a driver's license to the applicant.~~

88 (7) ~~The place of~~ Issuance of a Florida license tag on any
89 motor vehicle owned by the applicant.

90 (8) The address as listed on federal income tax returns
91 filed by the applicant.

92 (9) The location where the applicant's bank statements and
93 checking accounts are registered.

94 (10) Proof of payment for utilities at the property for
95 which permanent residency is being claimed.

96 Section 4. This act shall take effect July 1, 2008.