

By the Committee on Finance and Tax; and Senator Saunders

593-07713-08

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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; amending s. 196.193, F.S.;
12 clarifying that certain property is exempt from taxation;
13 providing an effective date.

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

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

19 193.023 Duties of the property appraiser in making
20 assessments.--

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

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30 appraiser shall physically inspect any parcel of taxable real
31 property upon the request of the taxpayer or owner.

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

34 196.011 Annual application required for exemption.--

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

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59 adjustment board to warrant granting the exemption, ~~the property~~
60 ~~appraiser or~~ the value adjustment board may grant the exemption
61 for the current year.

62 Section 3. Section 196.015, Florida Statutes, is amended to
63 read:

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

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

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

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

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

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

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

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

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

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

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

98 Section 4. Paragraph (a) of subsection (1) of section
99 196.193, Florida Statutes, is amended to read:

100 196.193 Exemption applications; review by property
101 appraiser.--

102 (1) (a) All property exempted from the annual application
103 requirement of s. 196.011 is expressly exempted from taxation,
104 shall be returned, and ~~but~~ shall be granted tax exemption by the
105 property appraiser. However, ~~no~~ such property that shall be
106 ~~exempt which~~ is rented or hired out for other than religious,
107 educational, or other exempt purposes at any time is not exempt.

108 Section 5. This act shall take effect July 1, 2008.