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Proposed Committee Substitute by the Committee on Finance and Tax

1 A bill to be entitled

2 An act relating to property taxation; amending s. 193.114,
3 F.S.; revising the requirements specifying the information
4 that must be included on the real property assessment roll
5 and on the tangible personal property roll; amending s.
6 193.1142, F.S.; authorizing the executive director of the
7 Department of Revenue to require that additional data be
8 provided on the assessment rolls; requiring that
9 assessment rolls be submitted in a format specified by the
10 executive director; authorizing a property appraiser to
11 use an alternative format in a case of hardship;
12 specifying additional parcel-level data that may be
13 required; amending s. 193.155, F.S.; revising provisions
14 governing the manner in which homestead property may be
15 assessed at less than just value; providing for
16 calculating the assessment reduction that may be
17 transferred from a prior homestead to a new homestead;
18 requiring that notice of the abandonment of a homestead be
19 in writing and delivered to the property appraiser before
20 or at the time of filing a new application; providing
21 procedures for the transfer of an assessment limitation
22 from a previous homestead to a new homestead; authorizing
23 property appraisers to share confidential tax information;
24 authorizing a taxpayer to file an action in circuit court
25 requiring a property appraiser to provide certain
26 information; authorizing a taxpayer to file a petition
27 with the value adjustment board; providing for a
28 nonrefundable fee; authorizing a taxpayer to file for the



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29 | transfer of an assessment limitation in a year subsequent
30 | to the first year following establishment of the new
31 | homestead; prohibiting a refund of taxes for previous
32 | years; providing requirements for hearings before the
33 | value adjustment board; amending ss. 193.1554 and
34 | 195.1555, F.S., relating to nonhomestead residential
35 | property and nonresidential real property; requiring that
36 | an increase in the value of property be apportioned among
37 | parcels under certain conditions; amending s. 193.1556,
38 | F.S.; requiring that a property owner notify the property
39 | appraiser of any change in ownership or control; amending
40 | s. 194.011, F.S.; providing procedures under which a
41 | taxpayer may object to an assessment of homestead property
42 | at less than just value; requiring that the value
43 | adjustment board in the previous county hear the matter if
44 | the taxpayer disagrees with the previous assessment;
45 | providing for an appeal in the taxpayer's new county under
46 | certain circumstances; requiring that the circuit court
47 | review decisions of the value adjustment boards under
48 | certain circumstances; amending s. 196.031, F.S.;
49 | specifying the order in which homestead exemptions are
50 | applied; amending s. 196.183, F.S.; clarifying the
51 | taxation of freestanding property; clarifying the meaning
52 | of the phrase "site where the owner of tangible personal
53 | property transacts business"; providing for previously
54 | assessed owners to qualify for the exemption without
55 | filing a return at the option of the property appraiser;
56 | requiring that property appraisers annually notify
57 | taxpayers of the duty to file a return if they no longer
58 | qualify for the exemption; amending s. 197.3632, F.S.;



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59 requiring that the tax collector provide certain
60 additional information to the Department of Revenue
61 concerning non-ad valorem assessments; amending s.
62 200.065, F.S.; clarifying the calculation of maximum
63 millage beginning in the 2009-2010 fiscal year; amending
64 s. 200.185, F.S.; clarifying the calculation of maximum
65 millage for the 2008-2009 fiscal year; authorizing the
66 Department of Revenue to adopt emergency rules; delaying
67 the date by which applications for an assessment of
68 property under s. 193.155(8), F.S., for 2008 must be
69 submitted; requiring the Department of Revenue to report
70 to the Legislature by a specified date on the effect of
71 recent changes in the law governing tax notices and the
72 assessment limitations and maximum millage limitations;
73 providing for the Legislature to appropriate moneys to
74 offset the reduction in ad valorem tax revenue experienced
75 by fiscally constrained counties; requiring that counties
76 apply to the Department of Revenue; specifying the
77 documentation that must be provided to the department;
78 providing a formula for calculating the reduction in ad
79 valorem revenue; providing for application of the act;
80 providing effective dates.

81

82 Be It Enacted by the Legislature of the State of Florida:

83

84 Section 1. Effective July 1, 2008, and applicable to the
85 2009 and subsequent tax rolls, subsections (2) and (3) of section
86 193.114, Florida Statutes, as amended by section 4 of chapter
87 2007-339, Laws of Florida, are amended, and subsection (6) is
88 added to that section, to read:



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89 | 193.114 Preparation of assessment rolls.--

90 | (2) ~~The department shall promulgate regulations and forms~~
91 | ~~for the preparation of the~~ real property assessment roll shall
92 | include to reflect:

93 | (a) The just value.

94 | (b) The school district assessed value.

95 | (c) The nonschool district assessed value.

96 | (d) The difference between just value and school district
97 | and nonschool district assessed value for each statutory
98 | provision resulting in such difference.

99 | (e) The school taxable value.

100 | (f) The nonschool taxable value.

101 | (g) The amount of each exemption or discount causing a
102 | difference between assessed and taxable value.

103 | (h) The value of new construction.

104 | (i) The value of any deletion from the property causing a
105 | reduction in just value.

106 | (j) Land characteristics, including the land use code, land
107 | value, type and number of land units, land square footage, and a
108 | code indicating a combination or splitting of parcels in the
109 | previous year.

110 | (k) Improvement characteristics, including improvement
111 | quality, construction class, effective year built, actual year
112 | built, total living or usable area, number of buildings, number
113 | of residential units, value of special features, and a code
114 | indicating the type of special feature.

115 | (l) The market area code, according to department
116 | guidelines.

117 | (m) The neighborhood code, if used by the property
118 | appraiser.



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119 (n) For each sale of the property in the previous year, the
120 sale price, sale date, official record book and page number or
121 clerk instrument number, and the basis for qualification or
122 disqualification as an arms-length transaction. Sale data must be
123 current on all tax rolls submitted to the department and sale
124 qualification decisions must be recorded on the tax roll within 3
125 months after the sale date.

126 (o) A code indicating that the physical attributes of the
127 property as of January 1 were significantly different than that
128 at the time of the last sale.

129 (p) The name and address of the owner or fiduciary
130 responsible for the payment of taxes on the property and an
131 indicator of fiduciary capacity, as appropriate.

132 (q) The state of domicile of the owner.

133 (r) The physical address of the property.

134 (s) The United States Census Bureau block group in which
135 the parcel is located.

136 (t) Information specific to the homestead property,
137 including the social security number of the homestead applicant
138 and the applicant's spouse, if any, and, for homestead property
139 to which a homestead assessment difference was transferred in the
140 previous year, the number of owners among whom the previous
141 homestead was split, the assessment difference amount, the county
142 of the previous homestead, the parcel identification number of
143 the previous homestead, and the year in which the difference was
144 transferred.

145 (u) A code indicating confidentiality pursuant to s.
146 119.071.

147 (v) The millage for each taxing authority levying tax on
148 the property.



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149 (w) For tax rolls submitted subsequent to the tax roll
150 submitted pursuant to s. 193.1142, a notation indicating any
151 change in just value from the tax roll initially submitted
152 pursuant to s. 193.1142 and a code indicating the reason for the
153 change.

154 ~~(a) A brief description of the property for purposes of~~
155 ~~location and, effective January 1, 1996, a market area code~~
156 ~~established according to department guidelines. However, if a~~
157 ~~property appraiser uses a neighborhood code, beginning in 1994,~~
158 ~~the property appraiser shall provide the neighborhood code to the~~
159 ~~department.~~

160 ~~(b) The just value (using the factors set out in s.~~
161 ~~193.011) of all property. The assessed value for school district~~
162 ~~levies and for nonschool district levies shall be separately~~
163 ~~listed.~~

164 ~~(c) When property is wholly or partially exempt, a~~
165 ~~categorization of such exemption. There shall be a separate~~
166 ~~listing on the roll for exemptions pertaining to assessed value~~
167 ~~for school district levies and for nonschool district levies.~~

168 ~~(d) When property is classified so that it is assessed~~
169 ~~other than under s. 193.011, the value according to its~~
170 ~~classified use and its value as assessed under s. 193.011.~~

171 ~~(e) The owner or fiduciary responsible for payment of taxes~~
172 ~~on the property, his or her address, and an indication of any~~
173 ~~fiduciary capacity (such as executor, administrator, trustee,~~
174 ~~etc.) as appropriate.~~

175 ~~(f) The millage levied on the property, including~~
176 ~~separately, school district millage and nonschool district~~
177 ~~millage.~~



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178 ~~(g) A separate listing for taxable value for school~~
179 ~~district levies and for nonschool district levies. The tax shall~~
180 ~~be determined by multiplying the millages by the taxable values~~
181 ~~for school district levies and nonschool district levies.~~

182 (3) ~~The department shall promulgate regulations and forms~~
183 ~~for the preparation of the tangible personal property roll shall~~
184 ~~include to reflect:~~

185 (a) An industry code.

186 (b) A code reference to tax returns showing the property.

187 (c) The just value of furniture, fixtures, and equipment.

188 (d) The just value of leasehold improvements.

189 (e) The assessed value.

190 (f) The difference between just value and school district
191 and nonschool district assessed value for each statutory
192 provision resulting in such difference.

193 (g) The taxable value.

194 (h) The amount of each exemption or discount causing a
195 difference between assessed and taxable value.

196 (i) The penalty rate.

197 (j) The name and address of the owner or fiduciary
198 responsible for the payment of taxes on the property and an
199 indicator of fiduciary capacity, as appropriate.

200 (k) The state of domicile of the owner.

201 (l) The physical address of the property.

202 (m) The millage for each taxing authority levying tax on
203 the property.

204 ~~(a) A code reference to the tax returns showing the~~
205 ~~property.~~

206 ~~(b) The just value (using the factors set out in s.~~
207 ~~193.011) of all such property subject to taxation.~~



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208 ~~(c) When property is wholly or partially exempt, a~~
209 ~~categorization of such exemption.~~

210 ~~(d) The owner or fiduciary responsible for payment of taxes~~
211 ~~on the property, his or her address, and an indication of any~~
212 ~~fiduciary capacity (such as executor, administrator, trustee,~~
213 ~~etc.) as appropriate.~~

214 ~~(e) The millages levied on the property.~~

215 ~~(f) The tax, determined by multiplying the millages by the~~
216 ~~taxable value.~~

217 (6) The rolls shall be prepared in the format and contain
218 the data fields specified pursuant to s. 193.1142.

219 Section 2. Subsection (1) of section 193.1142, Florida
220 Statutes, is amended to read:

221 193.1142 Approval of assessment rolls.--

222 (1)(a) Each assessment roll shall be submitted to the
223 executive director of the Department of Revenue for review in the
224 manner and form prescribed by the executive director ~~department~~
225 on or before July 1. The department shall require the assessment
226 roll submitted under this section to include the social security
227 numbers required under s. 196.011. The roll submitted to the
228 executive director ~~department~~ need not include centrally assessed
229 properties prior to approval under this subsection and subsection
230 (2). Such review by the executive director shall be made to
231 determine if the rolls meet all the appropriate requirements of
232 law relating to form and just value. Upon approval of the rolls
233 by the executive director, who, as used in this section includes
234 ~~or~~ his or her designee, the hearings required in s. 194.032 may
235 be held.

236 (b) In addition to the other requirements of this chapter,
237 the executive director is authorized to require that additional



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238 data be provided on the assessment roll submitted under this
239 section and subsequent submissions of the tax roll. The executive
240 director is authorized to notify property appraisers by April 1
241 of each year of the form and content of the assessment roll to be
242 submitted on July 1.

243 (c) The roll shall be submitted in the compatible
244 electronic format specified by the executive director. This
245 format includes comma delimited, or other character delimited,
246 flat file. Any property appraiser subject to hardship because of
247 the specified format may provide written notice to the executive
248 director by May 1 explaining the hardship and may be allowed to
249 provide the roll in an alternative format at the executive
250 director's discretion. If the tax roll submitted pursuant to this
251 section is in an incompatible format or if its data field
252 integrity is lacking in any respect, such failure shall operate
253 as an automatic extension of time to submit the roll. Additional
254 parcel-level data that may be required by the executive director
255 include, but are not limited to codes, fields, and data
256 pertaining to:

257 1. The elements set forth in s. 193.114; and
258 2. Property characteristics, including location and other
259 legal, physical, and economic characteristics regarding the
260 property, including, but not limited to, parcel-level
261 geographical information system information.

262 Section 3. Subsection (8) of section 193.155, Florida
263 Statutes, as amended by section 5 of chapter 2007-339, Laws of
264 Florida, is amended to read:

265 193.155 Homestead assessments.--Homestead property shall be
266 assessed at just value as of January 1, 1994. Property receiving
267 the homestead exemption after January 1, 1994, shall be assessed



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268 | at just value as of January 1 of the year in which the property
269 | receives the exemption unless the provisions of subsection (8)
270 | apply.

271 | (8) Property assessed under this section shall be assessed
272 | at less than just value ~~following a change of ownership~~ when the
273 | person who establishes a new homestead has received a homestead
274 | exemption as of January 1 of either of the 2 immediately
275 | preceding years. A person who establishes a new homestead as of
276 | January 1, 2008, is entitled to have the new homestead assessed
277 | at less than just value only if that person received a homestead
278 | exemption on January 1, 2007, and only if this subsection applies
279 | retroactive to January 1, 2008. For purposes of this subsection,
280 | a husband and wife who owned and both permanently resided on a
281 | previous homestead shall each be considered to have received the
282 | homestead exemption even though only the husband or the wife
283 | applied for the homestead exemption on the previous homestead.
284 | The assessed value of the newly established homestead shall be
285 | determined as provided in this subsection.

286 | (a) If the just value of the new homestead as of January 1
287 | is greater than or equal to the just value of the immediate prior
288 | homestead as of January 1 of the year in which the immediate
289 | prior homestead was abandoned, the assessed value of the new
290 | homestead shall be the just value of the new homestead minus an
291 | amount equal to the lesser of \$500,000 or the difference between
292 | the just value and the assessed value of the immediate prior
293 | homestead as of January 1 of the year in which the prior
294 | homestead was abandoned. Thereafter, the homestead shall be
295 | assessed as provided in this section.

296 | (b) If the just value of the new homestead as of January 1
297 | is less than the just value of the immediate prior homestead as



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298 | of January 1 of the year in which the immediate prior homestead
299 | was abandoned, the assessed value of the new homestead shall be
300 | equal to the just value of the new homestead divided by the just
301 | value of the immediate prior homestead and multiplied by the
302 | assessed value of the immediate prior homestead. However, if the
303 | difference between the just value of the new homestead and the
304 | assessed value of the new homestead calculated pursuant to this
305 | paragraph is greater than \$500,000, the assessed value of the new
306 | homestead shall be increased so that the difference between the
307 | just value and the assessed value equals \$500,000. Thereafter,
308 | the homestead shall be assessed as provided in this section.

309 | (c) If two or more persons who have each received a
310 | homestead exemption as of January 1 of either of the 2
311 | immediately preceding years and who would otherwise be eligible
312 | to have a new homestead property assessed under this subsection
313 | establish a single new homestead, the reduction from ~~in~~ just
314 | value is limited to the higher of the difference between the just
315 | value and the assessed value of either of the prior eligible
316 | homesteads as of January 1 of the year in which either of the
317 | eligible prior homesteads was abandoned, but may not exceed
318 | \$500,000.

319 | (d) If two or more persons abandon jointly owned and
320 | jointly titled property that received a homestead exemption as of
321 | January 1 of either of the 2 immediately preceding years, and one
322 | or more such persons establish a new homestead that would
323 | otherwise be eligible for assessment under this subsection, each
324 | person establishing a new homestead is entitled to a reduction
325 | from ~~in~~ just value for the new homestead equal to the just value
326 | of the prior homestead minus the assessed value of the prior
327 | homestead divided by the number of owners of the prior homestead,



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328 unless the title of the property contains specific ownership
329 shares, in which case the share of reduction from just value
330 shall be proportionate to the ownership share. In calculating the
331 assessment reduction to be transferred from a prior homestead
332 that has an assessment reduction for living quarters of parents
333 or grandparents pursuant to s. 193.703, the value calculated
334 pursuant to s. 193.703(6) must first be added back to the
335 assessed value of the prior homestead. The total reduction from
336 in just value for all new homesteads established under this
337 paragraph may not exceed \$500,000. There shall be no reduction
338 from just in assessed value of any new homestead unless the prior
339 homestead is reassessed at just value or is reassessed under
340 subsection (3) or this subsection as of January 1 after the
341 abandonment occurs.

342 (e) If one or more persons who previously owned a single
343 homestead and each received the homestead exemption qualify for a
344 new homestead exemption where all persons who qualify for
345 homestead exemption in the new homestead also qualified for
346 homestead exemption in the previous homestead without an
347 additional person qualifying for homestead exemption in the new
348 homestead, the reduction in just value shall be calculated
349 pursuant to paragraph (a) or paragraph (b), without application
350 of paragraph (c) or paragraph (d).

351 (f) For purposes of receiving an assessment reduction
352 pursuant to this subsection, a person entitled to assessment
353 under this section may abandon his or her homestead even though
354 it remains his or her primary residence by notifying the property
355 appraiser of the county where the homestead is located. This
356 notification must be in writing and delivered at the same time as



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357 or before timely filing a new application for homestead exemption
358 on the property.

359 (g)(e) In order to have his or her homestead property
360 assessed under this subsection, a person must file a form
361 provided by the department as an attachment to the application
362 for homestead exemption. This form, which must include a sworn
363 statement attesting to the applicant's entitlement to assessment
364 under this subsection, shall be considered sufficient
365 documentation for applying for assessment under this subsection.
366 ~~provide to the property appraiser a copy of his or her notice of~~
367 ~~proposed property taxes for an eligible prior homestead or other~~
368 ~~similar documentation at the same time he or she applies for the~~
369 ~~homestead exemption, and must sign a sworn statement, on a form~~
370 ~~prescribed by the department, attesting to his or her entitlement~~
371 ~~to the assessment.~~ The department shall require by rule that the
372 required form documentation be submitted with the application for
373 homestead exemption application under the timeframes and
374 processes set forth in chapter 196 to the extent practicable, ~~and~~
375 ~~that the filing of the statement be supported by copies of such~~
376 ~~notices.~~

377 (h)1. If the previous homestead was located in a different
378 county than the new homestead, the property appraiser in the
379 county where the new homestead is located must transmit a copy of
380 the completed form together with a completed application for
381 homestead exemption to the property appraiser in the county where
382 the previous homestead was located. If the previous homesteads of
383 applicants for transfer were in more than one county, each
384 applicant from a different county must submit a separate form.

385 2. The property appraiser in the county where the previous
386 homestead was located must return information to the property



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387 appraiser in the county where the new homestead is located by
388 April 1 or within 2 weeks after receipt of the completed
389 application from that property appraiser, whichever is later. As
390 part of the information returned, the property appraiser in the
391 county where the previous homestead was located must provide
392 sufficient information concerning the previous homestead to allow
393 the property appraiser in the county where the new homestead is
394 located to calculate the amount of the assessment limitation
395 difference which may be transferred and must certify whether the
396 previous homestead was abandoned and has been or will be
397 reassessed at just value or reassessed according to the
398 provisions of this subsection as of the January 1 following its
399 abandonment.

400 3. Based on the information provided on the form from the
401 property appraiser in the county where the previous homestead was
402 located, the property appraiser in the county where the new
403 homestead is located shall calculate the amount of the assessment
404 limitation difference which may be transferred and apply such
405 difference to the January 1 assessment of the new homestead.

406 4. All property appraisers having information-sharing
407 agreements with the department are authorized to share
408 confidential tax information with each other pursuant to s.
409 195.084, including social security numbers and linked information
410 on the forms provided pursuant to this section.

411 5. The transfer of any limitation is not final until any
412 values on the assessment roll on which the transfer is based are
413 final. If such values are final after tax notice bills have been
414 sent, the property appraiser shall make appropriate corrections
415 and a corrected tax notice bill shall be sent. Any values that
416 are under administrative or judicial review shall be noticed to



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417 the tribunal or court for accelerated hearing and resolution so
418 that the intent of this subsection may be carried out.

419 6. If the property appraiser in the county where the
420 previous homestead was located has not provided information
421 sufficient to identify the previous homestead and the assessment
422 limitation difference is transferable, the taxpayer may file an
423 action in circuit court, in that county, seeking to establish
424 that such property appraiser must provide such information.

425 7. If the information from the property appraiser in the
426 county where the previous homestead was located is provided after
427 the procedures in this section are exercised, the property
428 appraiser in the county where the new homestead is located shall
429 make appropriate corrections and a corrected tax notice and tax
430 bill shall be sent.

431 8. This subsection does not authorize the consideration or
432 adjustment of the just, assessed, or taxable value of the
433 previous homestead property after the expiration of the relevant
434 timeframe for value adjustments and appeals for the tax year.

435 9. The property appraiser in the county where the new
436 homestead is located shall promptly notify a taxpayer if the
437 information received, or available, is insufficient to identify
438 the previous homestead and the amount of the assessment
439 limitation difference which is transferable. Such notification
440 shall be sent on or before July 1 as specified in s. 196.151.

441 10. The taxpayer may correspond with the property appraiser
442 in the county where the previous homestead was located to further
443 seek to identify the homestead and the amount of the assessment
444 limitation difference which is transferable.

445 11. If the property appraiser in the county where the
446 previous homestead was located supplies sufficient information to



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447 the property appraiser in the county where the new homestead is
448 located, such information shall be considered timely if provided
449 in time for inclusion on the notice of proposed property taxes
450 sent pursuant to ss. 194.011 and 200.065(1).

451 12. If the property appraiser has not received information
452 sufficient to identify the previous homestead and the amount of
453 the assessment limitation difference which is transferable before
454 mailing the notice of proposed property taxes, the taxpayer may
455 file a petition with the value adjustment board in the county
456 where the new homestead is located.

457 (i) Any person who is qualified to have his or her property
458 assessed under this subsection and who fails to file an
459 application by March 1 may file an application for assessment
460 under this subsection and may file, pursuant to s. 194.011(3), a
461 petition with the value adjustment board requesting that an
462 assessment under this subsection be granted. Such petition may be
463 filed at any time during the taxable year on or before the 25th
464 day following the mailing of the notice by the property appraiser
465 as provided in s. 194.011(1). Notwithstanding s. 194.013, such
466 person must pay a nonrefundable fee of \$15 upon filing the
467 petition. Upon reviewing the petition, if the person is qualified
468 to receive the assessment under this subsection and demonstrates
469 particular extenuating circumstances judged by the property
470 appraiser or the value adjustment board to warrant granting the
471 assessment, the property appraiser or the value adjustment board
472 may grant an assessment under this subsection. For the 2008
473 assessments, all such petitioners for assessment under this
474 subsection shall be considered to have demonstrated particular
475 extenuating circumstances.



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476 (j) Any person who is qualified to have his or her property
477 assessed under this subsection and who fails to timely file an
478 application for his or her new homestead in the first year
479 following eligibility may file in a subsequent year. The
480 assessment reduction shall be applied to assessed value in the
481 year the transfer is first approved, and refunds of tax may not
482 be made for previous years.

483 (k) The property appraisers of the state shall, as soon as
484 practicable after March 1 of each year and on or before July 1 of
485 that year, carefully consider all applications for assessment
486 under this subsection which have been filed in their respective
487 offices on or before March 1 of that year. If, upon
488 investigation, the property appraiser finds that the applicant is
489 entitled to assessment under this subsection, the property
490 appraiser shall make such entries upon the tax rolls of the
491 county as are necessary to allow the assessment. If, after due
492 consideration, the property appraiser finds that the applicant is
493 not entitled under the law to assessment under this subsection,
494 the property appraiser shall immediately make out a notice of
495 such disapproval, giving his or her reasons therefore, and a copy
496 of the notice must be served upon the applicant by the property
497 appraiser either by personal delivery or by registered mail to
498 the post office address given by the applicant. The applicant may
499 appeal the decision of the property appraiser refusing to allow
500 the assessment under this subsection to the value adjustment
501 board, and the board shall review the application and evidence
502 presented to the property appraiser upon which the applicant
503 based the claim and shall hear the applicant in person or by
504 agent on behalf of his or her right to such assessment. Such
505 appeal shall be heard by an attorney special magistrate if the



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506 value adjustment board uses special magistrates. The value
507 adjustment board shall reverse the decision of the property
508 appraiser in the cause and grant assessment under this subsection
509 to the applicant if, in its judgment, the applicant is entitled
510 to be granted the assessment or shall affirm the decision of the
511 property appraiser. The action of the board is final in the cause
512 unless the applicant, within 15 days following the date of
513 refusal of the application by the board, files in the circuit
514 court of the county in which the homestead is located a
515 proceeding against the property appraiser for a declaratory
516 judgment as is provided by chapter 86 or other appropriate
517 proceeding. The failure of the taxpayer to appear before the
518 property appraiser or value adjustment board or to file any paper
519 other than the application as provided in this subsection does
520 not constitute any bar to or defense in the proceedings.

521 Section 4. Present subsections (7), (8), and (9) of section
522 193.1554, Florida Statutes, as created by section 10 of chapter
523 2007-339, Laws of Florida, are renumbered as subsections (8),
524 (9), and (10), respectively, and a new subsection (7) is added to
525 that section, to read:

526 193.1554 Assessment of nonhomestead residential property.--
527 (7) Any increase in the value of property assessed under
528 this section which is attributable to combining or dividing
529 parcels shall be assessed at just value, and the just value shall
530 be apportioned among the parcels created.

531 Section 5. Present subsections (7), (8), and (9) of section
532 193.1555, Florida Statutes, as created by section 12 of chapter
533 2007-339, Laws of Florida, are renumbered as subsections (8),
534 (9), and (10), respectively, and a new subsection (7) is added to
535 that section, to read:



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536 193.1555 Assessment of certain residential and
537 nonresidential real property.--

538 (7) Any increase in the value of property assessed under
539 this section which is attributable to combining or dividing
540 parcels shall be assessed at just value, and the just value shall
541 be apportioned among the parcels created.

542 Section 6. Section 193.1556, Florida Statutes, as created
543 by section 14 of chapter 2007-339, Laws of Florida, is amended to
544 read:

545 193.1556 Notice of change of ownership or control ~~Annual~~
546 ~~application required for assessment.--~~

547 ~~(1) Every person or entity who, on January 1, has the legal~~
548 ~~title to real property that is entitled to assessment under s.~~
549 ~~193.1554 or s. 193.1555 shall, on or before March 1 of each year,~~
550 ~~file an application for assessment under s. 193.1554 or s.~~
551 ~~193.1555 with the county property appraiser, listing and~~
552 ~~describing the property for which such assessment is claimed, and~~
553 ~~certifying its ownership and use. The Department of Revenue shall~~
554 ~~prescribe the forms upon which the application is made. Failure~~
555 ~~to make application, when required, on or before March 1 of any~~
556 ~~year constitutes a waiver of the assessment under s. 193.1554 or~~
557 ~~s. 193.1555 for that year, except as provided in subsection (4)~~
558 ~~or subsection (5).~~

559 ~~(2) The owner of property that was assessed under s.~~
560 ~~193.1554 or s. 193.1555 in the prior year, or a property owner~~
561 ~~who filed an original application that was denied in the prior~~
562 ~~year solely for not being timely filed, may reapply on a short~~
563 ~~form as provided by the department. The short form shall require~~
564 ~~the applicant to affirm that the ownership and use of the~~
565 ~~property have not changed since the initial application and that~~



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566 ~~no changes, additions, or improvements have been made to the~~
567 ~~property.~~

568 ~~(3) Once an original application for assessment under s.~~
569 ~~193.1554 or s. 193.1555 has been granted, in each succeeding year~~
570 ~~on or before February 1, the property appraiser shall mail a~~
571 ~~renewal application to the applicant, and the property appraiser~~
572 ~~shall accept from each such applicant a renewal application on a~~
573 ~~form to be prescribed by the Department of Revenue. Such renewal~~
574 ~~application shall be accepted as evidence of eligibility for~~
575 ~~assessment under s. 193.1554 or s. 193.1555 by the property~~
576 ~~appraiser unless he or she denies the application. Upon denial,~~
577 ~~the property appraiser shall serve, on or before July 1 of each~~
578 ~~year, a notice setting forth the grounds for denial on the~~
579 ~~applicant by first-class mail. Any applicant objecting to such~~
580 ~~denial may file a petition as provided for in s. 194.011(3).~~

581 ~~(4) The value adjustment board shall grant assessment under~~
582 ~~s. 193.1554 or s. 193.1555 for an otherwise eligible applicant if~~
583 ~~the applicant can clearly document that failure to apply by March~~
584 ~~1 was the result of postal error.~~

585 ~~(5) Any applicant whose property qualifies for assessment~~
586 ~~under s. 193.1554 or s. 193.1555 and who fails to file an~~
587 ~~application by March 1, may file an application for such~~
588 ~~assessment and may file, pursuant to s. 194.011(3), a petition~~
589 ~~with the value adjustment board requesting that assessment under~~
590 ~~s. 193.1554 or s. 193.1555 be granted. Such petition may be filed~~
591 ~~at any time during the taxable year on or before the 25th day~~
592 ~~following the mailing of the notice by the property appraiser as~~
593 ~~provided in s. 194.011(1). Notwithstanding the provisions of s.~~
594 ~~194.013, such person must pay a nonrefundable fee of \$15 upon~~
595 ~~filing the petition. Upon reviewing the petition, if the~~



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596 ~~applicant's property qualifies for assessment under s. 193.1554~~
597 ~~or s. 193.1555 and the applicant demonstrates particular~~
598 ~~extenuating circumstances judged by the property appraiser or the~~
599 ~~value adjustment board to warrant granting such assessment, the~~
600 ~~property appraiser or the value adjustment board may grant such~~
601 ~~assessment.~~

602 ~~(6) A county may, at the request of the property appraiser~~
603 ~~and by a majority vote of its governing body, waive the~~
604 ~~requirement that an annual application or statement be made for~~
605 ~~assessment of property within the county under s. 193.1554 or s.~~
606 ~~193.1555 after an initial application is made and such assessment~~
607 ~~is granted. Notwithstanding such waiver, refiling of an~~
608 ~~application or statement shall be required when any property~~
609 ~~assessed under s. 193.1554 or s. 193.1555 is sold or otherwise~~
610 ~~disposed of; when the ownership changes in any manner; or when~~
611 ~~any change, addition, or improvement is made to the property. In~~
612 ~~its deliberations on whether to waive the annual application or~~
613 ~~statement requirement, the governing body shall consider the~~
614 ~~possibility of fraudulent claims that may occur due to the waiver~~
615 ~~of the annual application requirement.~~

616 ~~(7) Any person or entity that owns It is the duty of the~~
617 ~~owner of any property assessed under s. 193.1554 or s. 193.1555~~
618 ~~must who is not required to file an annual application or~~
619 ~~statement to notify the property appraiser promptly of any change~~
620 ~~of ownership or control of the property whenever the use of the~~
621 ~~property or the status or condition of the owner changes. If any~~
622 ~~property owner fails to so notify the property appraiser and the~~
623 ~~property appraiser determines that for any year within the prior~~
624 ~~10 years the owner's property was not entitled to assessment~~
625 ~~under s. 193.1554 or s. 193.1555, the owner of the property is~~



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626 subject to the taxes avoided as a result of such failure plus 15
627 percent interest per annum and a penalty of 50 percent of the
628 taxes avoided. It is the duty of the property appraiser making
629 such determination to record in the public records of the county
630 a notice of tax lien against any property owned by that person or
631 entity in the county, and such property must be identified in the
632 notice of tax lien. Such property is subject to the payment of
633 all taxes and penalties. Such lien when filed shall attach to any
634 property, identified in the notice of tax lien, owned by the
635 person or entity that illegally or improperly was assessed under
636 s. 193.1554 or s. 193.1555. If such person or entity no longer
637 owns property in that county, but owns property in some other
638 county or counties in the state, it shall be the duty of the
639 property appraiser to record a notice of tax lien in such other
640 county or counties, identifying the property owned by such person
641 or entity in such county or counties, and it becomes a lien
642 against such property in such county or counties.

643 Section 7. Subsection (2) of section 194.011, Florida
644 Statutes, is amended, and subsection (6) is added to that
645 section, to read:

646 194.011 Assessment notice; objections to assessments.--

647 (2) Any taxpayer who objects to the assessment placed on
648 any property taxable to him or her, including the assessment of
649 homestead property at less than just value under s. 193.155(8),
650 may request the property appraiser to informally confer with the
651 taxpayer. Upon receiving the request, the property appraiser, or
652 a member of his or her staff, shall confer with the taxpayer
653 regarding the correctness of the assessment. At this informal
654 conference, the taxpayer shall present those facts considered by
655 the taxpayer to be supportive of the taxpayer's claim for a



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656 | change in the assessment of the property appraiser. The property
657 | appraiser or his or her representative at this conference shall
658 | present those facts considered by the property appraiser to be
659 | supportive of the correctness of the assessment. However, nothing
660 | herein shall be construed to be a prerequisite to administrative
661 | or judicial review of property assessments.

662 | (6) The following provisions apply to petitions to the
663 | value adjustment board concerning the assessment of homestead
664 | property at less than just value under s. 193.155(8):

665 | (a) If the taxpayer does not agree with the amount of the
666 | assessment limitation difference for which the taxpayer qualifies
667 | as stated by the property appraiser in the county where the
668 | previous homestead property was located, or if the property
669 | appraiser in that county has not stated that the taxpayer
670 | qualifies to transfer any assessment limitation difference, upon
671 | the taxpayer filing a petition to the value adjustment board in
672 | the county where the new homestead property is located, the value
673 | adjustment board in that county shall, upon receiving the appeal,
674 | send a notice to the value adjustment board in the county where
675 | the previous homestead was located, which shall reconvene if it
676 | has already adjourned.

677 | (b) Such notice operates as a petition in, and creates an
678 | appeal to, the value adjustment board in the county where the
679 | previous homestead was located of all issues surrounding the
680 | previous assessment differential for the taxpayer involved.
681 | However, the taxpayer may not petition to have the just,
682 | assessed, or taxable value of the previous homestead changed.

683 | (c) The value adjustment board in the county where the
684 | previous homestead was located shall set the petition for hearing
685 | and notify the taxpayer, the property appraiser in the county



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686 where the previous homestead was located, the property appraiser
687 in the county where the new homestead is located, and the value
688 adjustment board in that county, and shall hear the appeal. Such
689 appeal shall be heard by an attorney special magistrate if the
690 value adjustment board in the county where the previous homestead
691 was located uses special magistrates. The taxpayer may attend
692 such hearing and present evidence, but need not do so. The value
693 adjustment board in the county where the previous homestead was
694 located shall issue a decision and send a copy of the decision to
695 the value adjustment board in the county where the new homestead
696 is located.

697 (d) In hearing the appeal in the county where the new
698 homestead is located, that value adjustment board shall consider
699 the decision of the value adjustment board in the county where
700 the previous homestead was located on the issues pertaining to
701 the previous homestead and on the amount of any assessment
702 reduction for which the taxpayer qualifies. The value adjustment
703 board in the county where the new homestead is located may not
704 hold its hearing until it has received the decision from the
705 value adjustment board in the county where the previous homestead
706 was located.

707 (e) In any circuit court proceeding to review the decision
708 of the value adjustment board in the county where the new
709 homestead is located, the court may also review the decision of
710 the value adjustment board in the county where the previous
711 homestead was located.

712 Section 8. Subsection (7) is added to section 196.031,
713 Florida Statutes, as amended by section 6 of chapter 2007-339,
714 Laws of Florida, to read:

715 196.031 Exemption of homesteads.--



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716 (7) The exemptions provided in paragraphs (1)(a) and (b)
717 and other homestead exemptions shall be applied as follows:

718 (a) The exemption in paragraph (1)(a) shall apply to the
719 first \$25,000 of assessed value;

720 (b) The second \$25,000 of assessed value shall be taxable
721 unless other exemptions, as listed in paragraph (d), are
722 applicable in the order listed;

723 (c) The additional homestead exemption in paragraph (1)(b),
724 for levies other than school district levies, shall be applied to
725 the assessed value greater than \$50,000 before any other
726 exemptions are applied to that assessed value; and

727 (d) Other exemptions include and shall be applied in the
728 following order: widows, widowers, blind persons, and disabled
729 persons, as provided in s. 196.202; disabled ex-servicemembers
730 and surviving spouses, as provided in s. 196.24, applicable to
731 all levies; the local option low-income senior exemption up to
732 \$50,000, applicable to county levies or municipal levies, as
733 provided in s. 196.075; and the veterans percentage discount, as
734 provided in s. 196.082.

735 Section 9. Section 196.183, Florida Statutes, as created by
736 section 8 of chapter 2007-339, Laws of Florida, is amended to
737 read:

738 196.183 Exemption for tangible personal property.--

739 (1) Each tangible personal property tax return is eligible
740 for an exemption from ad valorem taxation of up to \$25,000 of
741 assessed value. A single return must be filed for each site in
742 the county where the owner of tangible personal property
743 transacts business. Owners of freestanding property placed at
744 multiple sites, other than sites where the owner transacts
745 business, must file a single return, including all such property



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746 | located in the county. Freestanding property placed at multiple
747 | sites includes vending and amusement machines, LP/propane tanks,
748 | utility and cable company property, billboards, leased equipment,
749 | and similar property that is not customarily located in the
750 | offices, stores, or plants of the owner, but is placed throughout
751 | the county. Railroads, private carriers, and other companies
752 | assessed pursuant to s. 193.085 shall be allowed one \$25,000
753 | exemption for each county to which the value of their property is
754 | allocated. The \$25,000 exemption for freestanding property placed
755 | at multiple locations and for centrally assessed property shall
756 | be allocated in equal amounts to each taxing authority levying
757 | tax on such property. If, in so allocating the exemption, the
758 | full allocated exempt amount for any taxing authority cannot be
759 | taken, any unused portion shall be reallocated among the
760 | remaining taxing authorities.

761 | (2) For purposes of this section, a "site where the owner
762 | of tangible personal property transacts business" includes
763 | facilities where the business ships or receives goods, employees
764 | of the business are located, goods or equipment of the business
765 | are stored, or goods or services of the business are produced,
766 | manufactured, or developed, or similar facilities located in
767 | offices, stores, warehouses, plants, or other locations of the
768 | business. Sites where only the freestanding property of the owner
769 | is located shall not be considered sites where the owner of
770 | tangible personal property transacts business.

771 | (3)~~(2)~~ The requirement that an annual tangible personal
772 | property tax return pursuant to s. 193.052 be filed for taxpayers
773 | owning taxable property the value of which, as listed on the
774 | return, does not exceed the exemption provided in this section is
775 | waived. In order to qualify for this waiver, a taxpayer must file



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776 an initial return on which the exemption is taken. If, in
777 subsequent years, the taxpayer owns taxable property the value of
778 which, as listed on the return, exceeds the exemption, the
779 taxpayer is obligated to file a return. The taxpayer may again
780 qualify for the waiver only after filing a return on which the
781 value as listed on the return does not exceed the exemption. A
782 return filed or required to be filed shall be considered an
783 application filed or required to be filed for the exemption under
784 this section.

785 (4) Owners of property previously assessed by the property
786 appraiser without a return being filed may, at the option of the
787 property appraiser, qualify for the exemption under this section
788 without filing an initial return.

789 (5) ~~(3)~~ The exemption provided in this section does not
790 apply in any year a taxpayer fails to timely file a return that
791 is not waived pursuant to subsection (3) or subsection (4) ~~(2)~~.
792 Any taxpayer who received a waiver pursuant to subsection (3) or
793 subsection (4) ~~(2)~~ and who owns taxable property the value of
794 which, as listed on the return, exceeds the exemption in a
795 subsequent year and who fails to file a return with the property
796 appraiser is subject to the penalty contained in s. 193.072(1)(a)
797 calculated without the benefit of the exemption pursuant to this
798 section. Any taxpayer claiming more exemptions than allowed
799 pursuant to subsection (1) is subject to the taxes exempted as a
800 result of wrongfully claiming the additional exemptions plus 15
801 percent interest per annum and a penalty of 50 percent of the
802 taxes exempted. By February 1 of each year, the property
803 appraiser shall notify by mail all taxpayers whose requirement
804 for filing an annual tangible personal property tax return was
805 waived in the previous year. The notification shall state that a



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806 return must be filed if the value of the taxpayer's tangible
807 personal property exceeds the exemption and include the penalties
808 for failure to file such a return.

809 (6)~~(4)~~ The exemption provided in this section does not
810 apply to a mobile home that is presumed to be tangible personal
811 property pursuant to s. 193.075(2).

812 Section 10. Subsection (5) of section 197.3632, Florida
813 Statutes, is amended to read:

814 197.3632 Uniform method for the levy, collection, and
815 enforcement of non-ad valorem assessments.--

816 (5) (a) By September 15 of each year, the chair of the local
817 governing board or his or her designee shall certify a non-ad
818 valorem assessment roll on compatible electronic medium to the
819 tax collector. The local government shall post the non-ad valorem
820 assessment for each parcel on the roll. The tax collector shall
821 not accept any such roll that is not certified on compatible
822 electronic medium and that does not contain the posting of the
823 non-ad valorem assessment for each parcel. It is the
824 responsibility of the local governing board that such roll be
825 free of errors and omissions. Alterations to such roll may be
826 made by the chair or his or her designee up to 10 days before
827 certification. If the tax collector discovers errors or omissions
828 on such roll, he or she may request the local governing board to
829 file a corrected roll or a correction of the amount of any
830 assessment.

831 (b) Beginning in 2009, by December 15 of each year, the tax
832 collector shall provide to the department a copy of each local
833 governing board's non-ad valorem assessment roll containing the
834 data elements and in the format prescribed by the executive
835 director. In addition, beginning in 2008, a report shall be



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836 provided to the department by December 15 of each year for each
837 non-ad valorem assessment roll, including, but not limited to,
838 the following information:

839 1. The name and type of local governing board levying the
840 non-ad valorem assessment;

841 2. Whether or not the local government levies a property
842 tax;

843 3. The basis for the levy;

844 4. The rate of assessment;

845 5. The total amount of non-ad valorem assessment levied;

846 and

847 6. The number of parcels affected.

848 Section 11. Subsection (5) of section 200.065, Florida
849 Statutes, is amended to read:

850 200.065 Method of fixing millage.--

851 (5) Beginning in the 2009-2010 fiscal year and in each year
852 thereafter:

853 (a) The maximum millage rate that a county, municipality,
854 special district dependent to a county or municipality, municipal
855 service taxing unit, or independent special district may levy is
856 a rolled-back rate based on the amount of taxes which would have
857 been levied in the prior year if the maximum millage rate had
858 been applied, adjusted for change ~~growth~~ in per capita Florida
859 personal income and changes in geographic boundaries not adopted
860 by referendum, unless a higher rate is adopted, in which case the
861 maximum is the adopted rate. The maximum millage rate applicable
862 to a county authorized to levy a county public hospital surtax
863 under s. 212.055 and which did so in fiscal year 2007 shall
864 exclude the revenues required to be contributed to the county
865 public general hospital in the current fiscal year for the



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866 | purposes of making the maximum millage rate calculation, but
867 | shall be added back to the maximum millage rate allowed after the
868 | roll back has been applied, the total of which shall be
869 | considered the maximum millage rate for such a county for
870 | purposes of this subsection. The revenue required to be
871 | contributed to the county public general hospital for the
872 | upcoming fiscal year shall be calculated as 11.873 percent times
873 | the millage rate levied for countywide purposes in fiscal year
874 | 2007 times 95 percent of the preliminary tax roll for the
875 | upcoming fiscal year. A higher rate may be adopted only under the
876 | following conditions:

877 | 1. A rate of not more than 110 percent of the rolled-back
878 | rate based on the previous year's maximum millage rate, adjusted
879 | for change ~~growth~~ in per capita Florida personal income and
880 | changes in geographic boundaries not adopted by referendum, may
881 | be adopted if approved by a two-thirds vote of the membership of
882 | the governing body of the county, municipality, or independent
883 | district; or

884 | 2. A rate in excess of 110 percent may be adopted if
885 | approved by a unanimous vote of the membership of the governing
886 | body of the county, municipality, or independent district or by a
887 | three-fourths vote of the membership of the governing body if the
888 | governing body has nine or more members, or if the rate is
889 | approved by a referendum.

890 | (b) The millage rate of a county or municipality, municipal
891 | service taxing unit of that county, and any special district
892 | dependent to that county or municipality may exceed the maximum
893 | millage rate calculated pursuant to this subsection if the total
894 | county ad valorem taxes levied or total municipal ad valorem
895 | taxes levied do not exceed the maximum total county ad valorem



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896 taxes levied or maximum total municipal ad valorem taxes levied
897 respectively. Voted millage and taxes levied by a municipality or
898 independent special district that has levied ad valorem taxes for
899 less than 5 years are not subject to this limitation. The millage
900 rate of a county authorized to levy a county public hospital
901 surtax under s. 212.055 may exceed the maximum millage rate
902 calculated pursuant to this subsection to the extent necessary to
903 account for the revenues required to be contributed to the county
904 public hospital. Total taxes levied may exceed the maximum
905 calculated pursuant to subsection (6) as a result of an increase
906 in taxable value above that certified in subsection (1) if such
907 increase is less than the percentage amounts contained in
908 subsection (6) or if the administrative adjustment cannot be made
909 because the value adjustment board is still in session at the
910 time the tax roll is extended; otherwise however, if such
911 increase in taxable value exceeds the percentage amounts
912 contained in this subsection, millage rates subject to this
913 subsection, s. 200.185, or s. 200.186 may ~~must~~ be reduced so that
914 total taxes levied do not exceed the maximum.

915
916 Any unit of government operating under a home rule charter
917 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
918 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
919 State Constitution of 1968, which is granted the authority in the
920 State Constitution to exercise all the powers conferred now or
921 hereafter by general law upon municipalities and which exercises
922 such powers in the unincorporated area shall be recognized as a
923 municipality under this subsection. For a downtown development
924 authority established before the effective date of the 1968 State
925 Constitution which has a millage that must be approved by a



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926 municipality, the governing body of that municipality shall be
927 considered the governing body of the downtown development
928 authority for purposes of this subsection.

929 Section 12. Subsections (5) and (8) of section 200.185,
930 Florida Statutes, are amended to read:

931 200.185 Maximum millage rates for the 2007-2008 and 2008-
932 2009 fiscal years.--

933 (5) In the 2008-2009 fiscal year, a county, municipal
934 service taxing units of that county, and special districts
935 dependent to that county; a municipality and special districts
936 dependent to that municipality; and an independent special
937 district may levy a maximum millage determined as follows:

938 (a) The maximum millage rate that may be levied shall be
939 the rolled-back rate calculated pursuant to s. 200.065 and
940 adjusted for change ~~growth~~ in per capita Florida personal income
941 and geographic boundary changes not adopted by referendum, except
942 that ad valorem tax revenue levied in the 2007-2008 fiscal year
943 shall be reduced by any tax revenue resulting from a millage rate
944 approved by a super majority vote of the governing board of the
945 taxing authority in excess of the maximum rate that could have
946 been levied by a majority vote as provided in this section. For a
947 county authorized to levy a county public hospital surtax under
948 s. 212.055 and which did so in fiscal year 2007, the maximum
949 millage rate shall exclude the revenues required to be
950 contributed to the county public general hospital in the current
951 fiscal year for the purposes of making the maximum millage rate
952 calculation, but shall be added back to the maximum millage rate
953 allowed after the applicable percentage of the rolled-back rate
954 as provided in subparagraphs (2) (a)1. through 5. has been
955 applied, the total of which shall be considered the maximum



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956 millage rate for such a county for purposes of this subsection.
957 The revenue required to be contributed to the county public
958 general hospital for the upcoming fiscal year shall be calculated
959 as 11.873 percent times the millage rate levied for countywide
960 purposes in fiscal year 2007 times 95 percent of the preliminary
961 tax roll for the upcoming fiscal year. For a downtown development
962 authority established before the effective date of the 1968 State
963 Constitution which has a millage that must be approved by a
964 municipality, the governing body of that municipality shall be
965 considered the governing body of the downtown development
966 authority for purposes of this subsection.

967 (b) A rate of not more than 110 percent of the rate in
968 paragraph (a) may be levied if approved by a two-thirds vote of
969 the membership of the governing body of the county, municipality,
970 or independent district.

971 (c) A rate in excess of the millage rate allowed in
972 paragraph (b) may be levied if approved by a unanimous vote of
973 the membership of the governing body of the county, municipality,
974 or independent district or by a three-fourths vote of the
975 membership of the governing body if the governing body has nine
976 or more members, or if approved by a referendum of the voters.

977 (8) The millage rate of a county or municipality, municipal
978 service taxing unit of that county, and any special district
979 dependent to that county or municipality may exceed in any year
980 the maximum millage rate calculated pursuant to this section if
981 the total county ad valorem taxes levied or total municipal ad
982 valorem taxes levied, as defined in s. 200.001, do not exceed the
983 maximum total county ad valorem taxes levied or maximum total
984 municipal ad valorem taxes levied, as defined in s. 200.001,
985 respectively. Voted millage, as defined in s. 200.001, and taxes



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986 levied by a municipality or independent special district that has
987 levied ad valorem taxes for less than 5 years are not subject to
988 the limitation on millage rates provided by this section. Total
989 taxes levied may exceed the maximum calculated pursuant to this
990 section as a result of an increase in taxable value above that
991 certified in s. 200.065(1) if such increase is less than the
992 percentage amounts contained in s. 200.065(6) or if the
993 administrative adjustment cannot be made because the value
994 adjustment board is still in session at the time the tax roll is
995 extended; otherwise however, if such increase in taxable value
996 exceeds the percentage amounts contained in s. 200.065(6),
997 millage rates subject to this section may ~~must~~ be reduced so that
998 total taxes levied do not exceed the maximum. Any unit of
999 government operating under a home rule charter adopted pursuant
1000 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
1001 1885, as preserved by s. 6(e), Art. VIII of the State
1002 Constitution of 1968, which is granted the authority in the State
1003 Constitution to exercise all the powers conferred now or
1004 hereafter by general law upon municipalities and which exercises
1005 such powers in the unincorporated area shall be recognized as a
1006 municipality under this section.

1007 Section 13. (1) The executive director of the Department
1008 of Revenue is authorized, and all conditions are deemed met, to
1009 adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida
1010 Statutes, for the purpose of implementing this act.

1011 (2) Notwithstanding any other provision of law, such
1012 emergency rules shall remain in effect for 18 months after the
1013 date of adoption and may be renewed during the pendency of
1014 procedures to adopt rules addressing the subject of the emergency
1015 rules.



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1016 Section 14. Notwithstanding the provisions of s.
1017 193.155(8)(e), (f), and (g), Florida Statutes, for the 2008
1018 taxable year, the property appraiser must accept and consider
1019 applications for assessment under s. 193.155(8), Florida
1020 Statutes, which are submitted by May 1.

1021 Section 15. The Department of Revenue shall report by
1022 February 1, 2009, to the President of the Senate and the Speaker
1023 of the House of Representatives on the effect of recent changes
1024 in law on the Notice of Proposed Property Taxes as specified in
1025 s. 200.069, Florida Statutes. The report shall examine the
1026 consistency, completeness, and accuracy of the information being
1027 provided to taxpayers in light of recently enacted exemptions
1028 from property tax and assessment increase limitations, and shall
1029 examine the effect of these exemptions and assessment increase
1030 limitations on school and nonschool taxable value and the maximum
1031 millage levy limitations.

1032 Section 16. (1) Beginning with in the 2008-2009 local
1033 fiscal year, the Legislature shall appropriate moneys to offset
1034 the reductions in ad valorem tax revenue experienced by fiscally
1035 constrained counties, as defined in s. 218.67(1), Florida
1036 Statutes, which occur as a direct result of the implementation of
1037 revisions of Article VII of the State Constitution approved in a
1038 special election held on January 29, 2008, or in the general
1039 election held in November of 2008. The moneys appropriated for
1040 this purpose shall be distributed in July of each local fiscal
1041 year among the fiscally constrained counties based on each
1042 county's proportion of the total reduction in ad valorem tax
1043 revenue resulting from the implementation of the revision.

1044 (2) On or before February 1 of each year, beginning in
1045 2009, each fiscally constrained county shall apply to the



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1046 Department of Revenue to participate in the distribution of the
1047 appropriation and provide documentation supporting the county's
1048 estimated reduction in ad valorem tax revenue in the form and
1049 manner prescribed by the Department of Revenue. The documentation
1050 must include an estimate of the reduction in taxable value
1051 directly attributable to revisions of Article VII of the State
1052 Constitution for all county taxing jurisdictions within the
1053 county and shall be prepared by the property appraiser in each
1054 fiscally constrained county. The documentation must also include
1055 the county millage rates applicable in all such jurisdictions for
1056 both the current year and the prior year; rolled-back rates,
1057 determined as provided in s. 200.065, Florida Statutes, for each
1058 county taxing jurisdiction; and maximum millage rates that could
1059 have been levied by majority vote pursuant to s. 200.185, Florida
1060 Statutes. For purposes of this section, each fiscally constrained
1061 county's reduction in ad valorem tax revenue shall be calculated
1062 as 95 percent of the estimated reduction in taxable value times
1063 the lesser of the 2007 applicable millage rate or the applicable
1064 millage rate for each county taxing jurisdiction in the prior
1065 year.

1066 Section 17. Except as otherwise expressly provided in this
1067 act, this act shall take effect upon becoming a law and applies
1068 to the 2008 and subsequent tax rolls.