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CHAMBER ACTION

Senate

House

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Floor: 2/AD/2R
4/10/2008 12:26 PM

1 Senator Haridopolos moved the following **amendment**:

2
3 **Senate Amendment (with title amendment)**

4 Delete line(s) 342-483

5 and insert:

6 (e) For purposes of receiving an assessment reduction
7 pursuant to this subsection, a person entitled to assessment
8 under this section may abandon his or her homestead even though
9 it remains his or her primary residence by notifying the property
10 appraiser of the county where the homestead is located. This
11 notification must be in writing and delivered at the same time as
12 or before timely filing a new application for homestead exemption
13 on the property.

14 (f)(e) In order to have his or her homestead property
15 assessed under this subsection, a person must file a form
16 provided by the department as an attachment to the application
17 for homestead exemption. The form, which must include a sworn



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18 statement attesting to the applicant's entitlement to assessment
19 under this subsection, shall be considered sufficient
20 documentation for applying for assessment under this subsection.
21 ~~provide to the property appraiser a copy of his or her notice of~~
22 ~~proposed property taxes for an eligible prior homestead or other~~
23 ~~similar documentation at the same time he or she applies for the~~
24 ~~homestead exemption, and must sign a sworn statement, on a form~~
25 ~~prescribed by the department, attesting to his or her entitlement~~
26 ~~to the assessment. The department shall require by rule that the~~
27 ~~required form documentation be submitted with the application for~~
28 ~~homestead exemption application under the timeframes and~~
29 ~~processes set forth in chapter 196 to the extent practicable, and~~
30 ~~that the filing of the statement be supported by copies of such~~
31 ~~notices.~~

32 (g)1. If the previous homestead was located in a different
33 county than the new homestead, the property appraiser in the
34 county where the new homestead is located must transmit a copy of
35 the completed form together with a completed application for
36 homestead exemption to the property appraiser in the county where
37 the previous homestead was located. If the previous homesteads of
38 applicants for transfer were in more than one county, each
39 applicant from a different county must submit a separate form.

40 2. The property appraiser in the county where the previous
41 homestead was located must return information to the property
42 appraiser in the county where the new homestead is located by
43 April 1 or within 2 weeks after receipt of the completed
44 application from that property appraiser, whichever is later. As
45 part of the information returned, the property appraiser in the
46 county where the previous homestead was located must provide
47 sufficient information concerning the previous homestead to allow



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48 the property appraiser in the county where the new homestead is
49 located to calculate the amount of the assessment limitation
50 difference which may be transferred and must certify whether the
51 previous homestead was abandoned and has been or will be
52 reassessed at just value or reassessed according to the
53 provisions of this subsection as of the January 1 following its
54 abandonment.

55 3. Based on the information provided on the form from the
56 property appraiser in the county where the previous homestead was
57 located, the property appraiser in the county where the new
58 homestead is located shall calculate the amount of the assessment
59 limitation difference which may be transferred and apply the
60 difference to the January 1 assessment of the new homestead.

61 4. All property appraisers having information-sharing
62 agreements with the department are authorized to share
63 confidential tax information with each other pursuant to s.
64 195.084, including social security numbers and linked information
65 on the forms provided pursuant to this section.

66 5. The transfer of any limitation is not final until any
67 values on the assessment roll on which the transfer is based are
68 final. If such values are final after tax notice bills have been
69 sent, the property appraiser shall make appropriate corrections
70 and a corrected tax notice bill shall be sent. Any values that
71 are under administrative or judicial review shall be noticed to
72 the tribunal or court for accelerated hearing and resolution so
73 that the intent of this subsection may be carried out.

74 6. If the property appraiser in the county where the
75 previous homestead was located has not provided information
76 sufficient to identify the previous homestead and the assessment
77 limitation difference is transferable, the taxpayer may file an



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78 action in circuit court in that county seeking to establish that
79 the property appraiser must provide such information.

80 7. If the information from the property appraiser in the
81 county where the previous homestead was located is provided after
82 the procedures in this section are exercised, the property
83 appraiser in the county where the new homestead is located shall
84 make appropriate corrections and a corrected tax notice and tax
85 bill shall be sent.

86 8. This subsection does not authorize the consideration or
87 adjustment of the just, assessed, or taxable value of the
88 previous homestead property.

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

95 10. The taxpayer may correspond with the property appraiser
96 in the county where the previous homestead was located to further
97 seek to identify the homestead and the amount of the assessment
98 limitation difference which is transferable.

99 11. If the property appraiser in the county where the
100 previous homestead was located supplies sufficient information to
101 the property appraiser in the county where the new homestead is
102 located, such information shall be considered timely if provided
103 in time for inclusion on the notice of proposed property taxes
104 sent pursuant to ss. 194.011 and 200.065(1).

105 12. If the property appraiser has not received information
106 sufficient to identify the previous homestead and the amount of
107 the assessment limitation difference which is transferable before



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108 mailing the notice of proposed property taxes, the taxpayer may
109 file a petition with the value adjustment board in the county
110 where the new homestead is located.

111 (h) Any person who is qualified to have his or her property
112 assessed under this subsection and who fails to file an
113 application by March 1 may file an application for assessment
114 under this subsection and may, pursuant to s. 194.011(3), file a
115 petition with the value adjustment board requesting that an
116 assessment under this subsection be granted. Such petition may be
117 filed at any time during the taxable year on or before the 25th
118 day following the mailing of the notice by the property appraiser
119 as provided in s. 194.011(1). Notwithstanding s. 194.013, such
120 person must pay a nonrefundable fee of \$15 upon filing the
121 petition. Upon reviewing the petition, if the person is qualified
122 to receive the assessment under this subsection and demonstrates
123 particular extenuating circumstances judged by the property
124 appraiser or the value adjustment board to warrant granting the
125 assessment, the property appraiser or the value adjustment board
126 may grant an assessment under this subsection. For the 2008
127 assessments, all petitioners for assessment under this subsection
128 shall be considered to have demonstrated particular extenuating
129 circumstances.

130 (i) Any person who is qualified to have his or her property
131 assessed under this subsection and who fails to timely file an
132 application for his or her new homestead in the first year
133 following eligibility may file in a subsequent year. The
134 assessment reduction shall be applied to assessed value in the
135 year the transfer is first approved, and refunds of tax may not
136 be made for previous years.

137 (j) The property appraisers of the state shall, as soon as



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138
139 ===== T I T L E A M E N D M E N T =====
140 And the title is amended as follows:
141 Delete line(s) 15-17
142 and insert:
143 assessed at less than just value;