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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; requiring that notice of  
16          the abandonment of a homestead be in writing and delivered  
17          to the property appraiser before or at the time of filing  
18          a new application; providing procedures for the transfer  
19          of an assessment limitation from a previous homestead to a  
20          new homestead; authorizing property appraisers to share  
21          confidential tax information; authorizing a taxpayer to  
22          file an action in circuit court requiring a property  
23          appraiser to provide certain information; authorizing a  
24          taxpayer to file a petition with the value adjustment  
25          board; providing for a nonrefundable fee; authorizing a  
26          taxpayer to file for the transfer of an assessment  
27          limitation in a year subsequent to the first year  
28          following establishment of the new homestead; prohibiting  
29          a refund of taxes for previous years; providing

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

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59 200.065, F.S.; clarifying the calculation of maximum  
60 millage beginning in the 2009-2010 fiscal year; amending  
61 s. 200.185, F.S.; clarifying the calculation of maximum  
62 millage for the 2008-2009 fiscal year; authorizing the  
63 Department of Revenue to adopt emergency rules; delaying  
64 the date by which applications for an assessment of  
65 property under s. 193.155(8), F.S., for 2008 must be  
66 submitted; requiring the Department of Revenue to report  
67 to the Legislature by a specified date on the effect of  
68 recent changes in the law governing tax notices and the  
69 assessment limitations and maximum millage limitations;  
70 providing for the Legislature to appropriate moneys to  
71 offset the reduction in ad valorem tax revenue experienced  
72 by fiscally constrained counties; requiring that counties  
73 apply to the Department of Revenue; specifying the  
74 documentation that must be provided to the department;  
75 providing a formula for calculating the reduction in ad  
76 valorem revenue; repealing s. 9, ch. 2007-339, Laws of  
77 Florida, relating to the legislative appropriation of  
78 funds to offset the reduction in ad valorem tax revenues  
79 in fiscally constrained counties; providing for  
80 application of the act; 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

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87 2007-339, Laws of Florida, are amended, and subsection (6) is  
88 added to that section, to read:

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.

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

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

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

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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.

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.~~

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171 ~~(c) 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.~~

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.

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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.~~

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



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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  
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

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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  
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.

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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  
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

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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 who were entitled to and received a  
323 homestead exemption on the abandoned property establish a new  
324 homestead that would otherwise be eligible for assessment under  
325 this subsection, each such person establishing a new homestead is  
326 entitled to a reduction from ~~in~~ just value for the new homestead  
327 equal to the just value of the prior homestead minus the assessed  
328 value of the prior homestead divided by the number of owners of  
329 the prior homestead who received a homestead exemption, unless  
330 the title of the property contains specific ownership shares, in  
331 which case the share of reduction from just value shall be  
332 proportionate to the ownership share. In calculating the  
333 assessment reduction to be transferred from a prior homestead  
334 that has an assessment reduction for living quarters of parents  
335 or grandparents pursuant to s. 193.703, the value calculated  
336 pursuant to s. 193.703(6) must first be added back to the  
337 assessed value of the prior homestead. The total reduction from  
338 ~~in~~ just value for all new homesteads established under this  
339 paragraph may not exceed \$500,000. There shall be no reduction  
340 from just ~~in assessed~~ value of any new homestead unless the prior  
341 homestead is reassessed at just value or is reassessed under  
342 ~~subsection (3) or~~ this subsection as of January 1 after the  
343 abandonment occurs.

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

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

361 (g)~~(e)~~ In order to have his or her homestead property  
362 assessed under this subsection, a person must file a form  
363 provided by the department as an attachment to the application  
364 for homestead exemption. The form, which must include a sworn  
365 statement attesting to the applicant's entitlement to assessment  
366 under this subsection, shall be considered sufficient  
367 documentation for applying for assessment under this subsection.  
368 ~~provide to the property appraiser a copy of his or her notice of~~  
369 ~~proposed property taxes for an eligible prior homestead or other~~  
370 ~~similar documentation at the same time he or she applies for the~~  
371 ~~homestead exemption, and must sign a sworn statement, on a form~~  
372 ~~prescribed by the department, attesting to his or her entitlement~~

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373 ~~to the assessment.~~ The department shall require by rule that the  
374 required form ~~documentation~~ be submitted with the application for  
375 homestead exemption ~~application~~ under the timeframes and  
376 processes set forth in chapter 196 to the extent practicable, ~~and~~  
377 ~~that the filing of the statement be supported by copies of such~~  
378 ~~notices.~~

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

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

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

408 4. All property appraisers having information-sharing  
409 agreements with the department are authorized to share  
410 confidential tax information with each other pursuant to s.  
411 195.084, including social security numbers and linked information  
412 on the forms provided pursuant to this section.

413 5. The transfer of any limitation is not final until any  
414 values on the assessment roll on which the transfer is based are  
415 final. If such values are final after tax notice bills have been  
416 sent, the property appraiser shall make appropriate corrections  
417 and a corrected tax notice bill shall be sent. Any values that  
418 are under administrative or judicial review shall be noticed to  
419 the tribunal or court for accelerated hearing and resolution so  
420 that the intent of this subsection may be carried out.

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

427 7. If the information from the property appraiser in the  
428 county where the previous homestead was located is provided after  
429 the procedures in this section are exercised, the property  
430 appraiser in the county where the new homestead is located shall

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431 make appropriate corrections and a corrected tax notice and tax  
432 bill shall be sent.

433 8. This subsection does not authorize the consideration or  
434 adjustment of the just, assessed, or taxable value of the  
435 previous homestead property.

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

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

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

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

458 (i) Any person who is qualified to have his or her property  
459 assessed under this subsection and who fails to file an



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

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

484 (k) The property appraisers of the state shall, as soon as  
485 practicable after March 1 of each year and on or before July 1 of  
486 that year, carefully consider all applications for assessment  
487 under this subsection which have been filed in their respective  
488 offices on or before March 1 of that year. If, upon

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489 investigation, the property appraiser finds that the applicant is  
490 entitled to assessment under this subsection, the property  
491 appraiser shall make such entries upon the tax rolls of the  
492 county as are necessary to allow the assessment. If, after due  
493 consideration, the property appraiser finds that the applicant is  
494 not entitled under the law to assessment under this subsection,  
495 the property appraiser shall immediately make out a notice of  
496 such disapproval, giving his or her reasons therefore, and a copy  
497 of the notice must be served upon the applicant by the property  
498 appraiser either by personal delivery or by registered mail to  
499 the post office address given by the applicant. The applicant may  
500 appeal the decision of the property appraiser refusing to allow  
501 the assessment under this subsection to the value adjustment  
502 board, and the board shall review the application and evidence  
503 presented to the property appraiser upon which the applicant  
504 based the claim and shall hear the applicant in person or by  
505 agent on behalf of his or her right to such assessment. Such  
506 appeal shall be heard by an attorney special magistrate if the  
507 value adjustment board uses special magistrates. The value  
508 adjustment board shall reverse the decision of the property  
509 appraiser in the cause and grant assessment under this subsection  
510 to the applicant if, in its judgment, the applicant is entitled  
511 to be granted the assessment or shall affirm the decision of the  
512 property appraiser. The action of the board is final in the cause  
513 unless the applicant, within 15 days following the date of  
514 refusal of the application by the board, files in the circuit  
515 court of the county in which the homestead is located a  
516 proceeding against the property appraiser for a declaratory  
517 judgment as is provided by chapter 86 or other appropriate

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518 proceeding. The failure of the taxpayer to appear before the  
519 property appraiser or value adjustment board or to file any paper  
520 other than the application as provided in this subsection does  
521 not constitute any bar to or defense in the proceedings.

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

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

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

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

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

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

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

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

560           ~~(2) The owner of property that was assessed under s.~~  
561 ~~193.1554 or s. 193.1555 in the prior year, or a property owner~~  
562 ~~who filed an original application that was denied in the prior~~  
563 ~~year solely for not being timely filed, may reapply on a short~~  
564 ~~form as provided by the department. The short form shall require~~  
565 ~~the applicant to affirm that the ownership and use of the~~  
566 ~~property have not changed since the initial application and that~~  
567 ~~no changes, additions, or improvements have been made to the~~  
568 ~~property.~~

569           ~~(3) Once an original application for assessment under s.~~  
570 ~~193.1554 or s. 193.1555 has been granted, in each succeeding year~~  
571 ~~on or before February 1, the property appraiser shall mail a~~  
572 ~~renewal application to the applicant, and the property appraiser~~  
573 ~~shall accept from each such applicant a renewal application on a~~  
574 ~~form to be prescribed by the Department of Revenue. Such renewal~~

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575 ~~application shall be accepted as evidence of eligibility for~~  
576 ~~assessment under s. 193.1554 or s. 193.1555 by the property~~  
577 ~~appraiser unless he or she denies the application. Upon denial,~~  
578 ~~the property appraiser shall serve, on or before July 1 of each~~  
579 ~~year, a notice setting forth the grounds for denial on the~~  
580 ~~applicant by first class mail. Any applicant objecting to such~~  
581 ~~denial may file a petition as provided for in s. 194.011(3).~~

582 ~~(4) The value adjustment board shall grant assessment under~~  
583 ~~s. 193.1554 or s. 193.1555 for an otherwise eligible applicant if~~  
584 ~~the applicant can clearly document that failure to apply by March~~  
585 ~~1 was the result of postal error.~~

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

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

617       (7) Any person or entity that owns ~~It is the duty of the~~  
618 ~~owner of any property assessed under s. 193.1554 or s. 193.1555~~  
619 ~~must who is not required to file an annual application or~~  
620 ~~statement to notify the property appraiser promptly of any change~~  
621 ~~of ownership or control as defined in ss. 193.1554(5) and~~  
622 ~~193.1555(5) whenever the use of the property or the status or~~  
623 ~~condition of the owner changes. If any property owner fails to so~~  
624 ~~notify the property appraiser and the property appraiser~~  
625 ~~determines that for any year within the prior 10 years the~~  
626 ~~owner's property was not entitled to assessment under s. 193.1554~~  
627 ~~or s. 193.1555, the owner of the property is subject to the taxes~~  
628 ~~avoided as a result of such failure plus 15 percent interest per~~  
629 ~~annum and a penalty of 50 percent of the taxes avoided. It is the~~  
630 ~~duty of the property appraiser making such determination to~~  
631 ~~record in the public records of the county a notice of tax lien~~

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632 against any property owned by that person or entity in the  
633 county, and such property must be identified in the notice of tax  
634 lien. Such property is subject to the payment of all taxes and  
635 penalties. Such lien when filed shall attach to any property,  
636 identified in the notice of tax lien, owned by the person or  
637 entity that illegally or improperly was assessed under s.  
638 193.1554 or s. 193.1555. If such person or entity no longer owns  
639 property in that county, but owns property in some other county  
640 or counties in the state, it shall be the duty of the property  
641 appraiser to record a notice of tax lien in such other county or  
642 counties, identifying the property owned by such person or entity  
643 in such county or counties, and it becomes a lien against such  
644 property in such county or counties.

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

648 194.011 Assessment notice; objections to assessments.--

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

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661 supportive of the correctness of the assessment. However, nothing  
662 herein shall be construed to be a prerequisite to administrative  
663 or judicial review of property assessments.

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

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

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

685 (c) The value adjustment board in the county where the  
686 previous homestead was located shall set the petition for hearing  
687 and notify the taxpayer, the property appraiser in the county  
688 where the previous homestead was located, the property appraiser  
689 in the county where the new homestead is located, and the value



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

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

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

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

717 196.031 Exemption of homesteads.--

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

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

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

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

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

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

740 196.183 Exemption for tangible personal property.--

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

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747 business, must file a single return, including all such property  
748 located in the county. Freestanding property placed at multiple  
749 sites includes vending and amusement machines, LP/propane tanks,  
750 utility and cable company property, billboards, leased equipment,  
751 and similar property that is not customarily located in the  
752 offices, stores, or plants of the owner, but is placed throughout  
753 the county. Railroads, private carriers, and other companies  
754 assessed pursuant to s. 193.085 shall be allowed one \$25,000  
755 exemption for each county to which the value of their property is  
756 allocated. The \$25,000 exemption for freestanding property placed  
757 at multiple locations and for centrally assessed property shall  
758 be allocated to each taxing authority based on the proportion of  
759 just value of such property located in the taxing authority;  
760 however, the amount of the exemption allocated to each taxing  
761 authority may not change following the extension of the tax roll  
762 pursuant to s. 193.122.

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

773 (3) ~~(2)~~ The requirement that an annual tangible personal  
774 property tax return pursuant to s. 193.052 be filed for taxpayers  
775 owning taxable property the value of which, as listed on the

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

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

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

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805 appraiser shall notify by mail all taxpayers whose requirement  
806 for filing an annual tangible personal property tax return was  
807 waived in the previous year. The notification shall state that a  
808 return must be filed if the value of the taxpayer's tangible  
809 personal property exceeds the exemption and include the penalties  
810 for failure to file such a return.

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

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

816 197.3632 Uniform method for the levy, collection, and  
817 enforcement of non-ad valorem assessments.--

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

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833 (b) Beginning in 2009, by December 15 of each year, the tax  
834 collector shall provide to the department a copy of each local  
835 governing board's non-ad valorem assessment roll containing the  
836 data elements and in the format prescribed by the executive  
837 director. In addition, beginning in 2008, a report shall be  
838 provided to the department by December 15 of each year for each  
839 non-ad valorem assessment roll, including, but not limited to,  
840 the following information:

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

843 2. Whether or not the local government levies a property  
844 tax;

845 3. The basis for the levy;

846 4. The rate of assessment;

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

848 and

849 6. The number of parcels affected.

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

852 200.065 Method of fixing millage.--

853 (5) Beginning in the 2009-2010 fiscal year and in each year  
854 thereafter:

855 (a) The maximum millage rate that a county, municipality,  
856 special district dependent to a county or municipality, municipal  
857 service taxing unit, or independent special district may levy is  
858 a rolled-back rate based on the amount of taxes which would have  
859 been levied in the prior year if the maximum millage rate had  
860 been applied, adjusted for change ~~growth~~ in per capita Florida  
861 personal income, unless a higher rate is adopted, in which case

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862 the maximum is the adopted rate. The maximum millage rate  
863 applicable to a county authorized to levy a county public  
864 hospital surtax under s. 212.055 and which did so in fiscal year  
865 2007 shall exclude the revenues required to be contributed to the  
866 county public general hospital in the current fiscal year for the  
867 purposes of making the maximum millage rate calculation, but  
868 shall be added back to the maximum millage rate allowed after the  
869 roll back has been applied, the total of which shall be  
870 considered the maximum millage rate for such a county for  
871 purposes of this subsection. The revenue required to be  
872 contributed to the county public general hospital for the  
873 upcoming fiscal year shall be calculated as 11.873 percent times  
874 the millage rate levied for countywide purposes in fiscal year  
875 2007 times 95 percent of the preliminary tax roll for the  
876 upcoming fiscal year. A higher rate may be adopted only under the  
877 following conditions:

878 1. A rate of not more than 110 percent of the rolled-back  
879 rate based on the previous year's maximum millage rate, adjusted  
880 for change ~~growth~~ in per capita Florida personal income, may be  
881 adopted if approved by a two-thirds vote of the membership of the  
882 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.

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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  
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



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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  
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 except that ad valorem tax revenue levied in the 2007-2008 fiscal  
942 year shall be reduced by any tax revenue resulting from a millage  
943 rate approved by a super majority vote of the governing board of  
944 the taxing authority in excess of the maximum rate that could  
945 have been levied by a majority vote as provided in this section.  
946 For a county authorized to levy a county public hospital surtax  
947 under s. 212.055 and which did so in fiscal year 2007, the

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948 maximum millage rate shall exclude the revenues required to be  
949 contributed to the county public general hospital in the current  
950 fiscal year for the purposes of making the maximum millage rate  
951 calculation, but shall be added back to the maximum millage rate  
952 allowed after the ~~applicable percentage of the~~ rolled-back rate  
953 ~~has as provided in subparagraphs (2) (a) 1. through 5. has been~~  
954 applied, the total of which shall be considered the maximum  
955 millage rate for such a county for purposes of this subsection.  
956 The revenue required to be contributed to the county public  
957 general hospital for the upcoming fiscal year shall be calculated  
958 as 11.873 percent times the millage rate levied for countywide  
959 purposes in fiscal year 2007 times 95 percent of the preliminary  
960 tax roll for the upcoming fiscal year. For a downtown development  
961 authority established before the effective date of the 1968 State  
962 Constitution which has a millage that must be approved by a  
963 municipality, the governing body of that municipality shall be  
964 considered the governing body of the downtown development  
965 authority for purposes of this subsection.

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

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

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976 (8) The millage rate of a county or municipality, municipal  
977 service taxing unit of that county, and any special district  
978 dependent to that county or municipality may exceed in any year  
979 the maximum millage rate calculated pursuant to this section if  
980 the total county ad valorem taxes levied or total municipal ad  
981 valorem taxes levied, as defined in s. 200.001, do not exceed the  
982 maximum total county ad valorem taxes levied or maximum total  
983 municipal ad valorem taxes levied, as defined in s. 200.001,  
984 respectively. Voted millage, as defined in s. 200.001, and taxes  
985 levied by a municipality or independent special district that has  
986 levied ad valorem taxes for less than 5 years are not subject to  
987 the limitation on millage rates provided by this section. Total  
988 taxes levied may exceed the maximum calculated pursuant to this  
989 section as a result of an increase in taxable value above that  
990 certified in s. 200.065(1) if such increase is less than the  
991 percentage amounts contained in s. 200.065(6) or if the  
992 administrative adjustment cannot be made because the value  
993 adjustment board is still in session at the time the tax roll is  
994 extended; otherwise however, if such increase in taxable value  
995 exceeds the percentage amounts contained in s. 200.065(6),  
996 millage rates subject to this section may ~~must~~ be reduced so that  
997 total taxes levied do not exceed the maximum. Any unit of  
998 government operating under a home rule charter adopted pursuant  
999 to ss. 10, 11, and 24, Art. VIII of the State Constitution of  
1000 1885, as preserved by s. 6(e), Art. VIII of the State  
1001 Constitution of 1968, which is granted the authority in the State  
1002 Constitution to exercise all the powers conferred now or  
1003 hereafter by general law upon municipalities and which exercises

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1004 such powers in the unincorporated area shall be recognized as a  
1005 municipality under this section.

1006 Section 13. (1) The executive director of the Department  
1007 of Revenue is authorized, and all conditions are deemed met, to  
1008 adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida  
1009 Statutes, for the purpose of implementing this act.

1010 (2) Notwithstanding any other provision of law, such  
1011 emergency rules shall remain in effect for 18 months after the  
1012 date of adoption and may be renewed during the pendency of  
1013 procedures to adopt rules addressing the subject of the emergency  
1014 rules.

1015 Section 14. Notwithstanding the provisions of s.  
1016 193.155(8)(e), (f), and (g), Florida Statutes, for the 2008  
1017 taxable year, the property appraiser must accept and consider  
1018 applications for assessment under s. 193.155(8), Florida  
1019 Statutes, which are submitted by May 1.

1020 Section 15. The Department of Revenue shall report by  
1021 February 1, 2009, to the President of the Senate and the Speaker  
1022 of the House of Representatives on the effect of recent changes  
1023 in law on the Notice of Proposed Property Taxes as specified in  
1024 s. 200.069, Florida Statutes. The report shall examine the  
1025 consistency, completeness, and accuracy of the information being  
1026 provided to taxpayers in light of recently enacted exemptions  
1027 from property tax and assessment increase limitations, and shall  
1028 examine the effect of these exemptions and assessment increase  
1029 limitations on school and nonschool taxable value and the maximum  
1030 millage levy limitations.

1031 Section 16. (1) Beginning in fiscal year 2008-2009, the  
1032 Legislature shall appropriate moneys to offset the reductions in

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1033 ad valorem tax revenue experienced by fiscally constrained  
1034 counties, as defined in s. 218.67(1), Florida Statutes, which  
1035 occur as a direct result of the implementation of revisions of  
1036 Article VII of the State Constitution approved in the special  
1037 election held on January 29, 2008. The moneys appropriated for  
1038 this purpose shall be distributed in January of each fiscal year  
1039 among the fiscally constrained counties based on each county's  
1040 proportion of the total reduction in ad valorem tax revenue  
1041 resulting from the implementation of the revision.

1042 (2) On or before November 15 of each year, beginning in  
1043 2008, each fiscally constrained county shall apply to the  
1044 Department of Revenue to participate in the distribution of the  
1045 appropriation and provide documentation supporting the county's  
1046 estimated reduction in ad valorem tax revenue in the form and  
1047 manner prescribed by the Department of Revenue. The  
1048 documentation must include an estimate of the reduction in  
1049 taxable value directly attributable to revisions of Article VII  
1050 of the State Constitution for all county taxing jurisdictions  
1051 within the county and shall be prepared by the property  
1052 appraiser in each fiscally constrained county. The  
1053 documentation must also include the county millage rates  
1054 applicable in all such jurisdictions for both the current year  
1055 and the prior year; rolled-back rates, determined as provided  
1056 in s. 200.065, Florida Statutes, for each county taxing  
1057 jurisdiction; and maximum millage rates that could have been  
1058 levied by majority vote pursuant to s. 200.185, Florida  
1059 Statutes. For purposes of this section, each fiscally  
1060 constrained county's reduction in ad valorem tax revenue shall  
1061 be calculated as 95 percent of the estimated reduction in

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1062 taxable value times the lesser of the 2007 applicable millage  
1063 rate or the applicable millage rate for each county taxing  
1064 jurisdiction in the prior year.

1065 Section 17. Section 9 of chapter 2007-339, Laws of Florida,  
1066 is repealed.

1067 Section 18. Except as otherwise expressly provided in this  
1068 act, this act shall take effect upon becoming a law and applies  
1069 to the 2008 and subsequent tax rolls.