

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

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

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

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

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

28 | appraiser shall physically inspect any parcel of taxable real
 29 | property upon the request of the taxpayer or owner.

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

32 | 196.011 Annual application required for exemption.--

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

56 the exemption and demonstrates particular extenuating
 57 circumstances judged by ~~the property appraiser or~~ the value
 58 adjustment board to warrant granting the exemption, ~~the property~~
 59 ~~appraiser or~~ the value adjustment board may grant the exemption
 60 for the current year.

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

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

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

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

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

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

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

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

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

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

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

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

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