

1 A bill to be entitled
 2 An act relating to ad valorem taxation; 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.
 9 196.031, F.S.; providing for certain minors to be deemed
 10 permanent residents of homestead property for certain
 11 purposes; amending s. 196.061, F.S.; providing for
 12 nonapplication of certain homestead abandonment provisions
 13 to minors inheriting homestead property; providing an
 14 effective date.

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

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

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

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

29 ~~the property appraiser deems necessary, to ensure that the tax~~
 30 ~~roll meets all the requirements of law.~~ However, the property
 31 appraiser shall physically inspect any parcel of taxable real
 32 property upon the request of the taxpayer or owner.

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

35 196.011 Annual application required for exemption.--

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

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57 nonrefundable fee of \$15 upon filing the petition. Upon
58 reviewing the petition, if the person is qualified to receive
59 the exemption and demonstrates particular extenuating
60 circumstances judged by ~~the property appraiser or~~ the value
61 adjustment board to warrant granting the exemption, ~~the property~~
62 ~~appraiser or~~ the value adjustment board may grant the exemption
63 for the current year.

64 Section 3. Subsection (7) is added to section 196.031,
65 Florida Statutes, as amended by chapter 2007-339, Laws of
66 Florida, to read:

67 196.031 Exemption of homesteads.--

68 (7) In the case of a minor who has inherited homestead
69 property pursuant to s. 732.4015, the minor shall be deemed to
70 be a permanent resident of the homestead property until such
71 time as the minor reaches majority.

72 Section 4. Section 196.061, Florida Statutes, is amended
73 to read:

74 196.061 Rental of homestead to constitute
75 abandonment.--The rental of an entire dwelling previously
76 claimed to be a homestead for tax purposes shall constitute the
77 abandonment of said dwelling as a homestead, and said
78 abandonment shall continue until such dwelling is physically
79 occupied by the owner thereof. However, such abandonment of such
80 homestead after January 1 of any year shall not affect the
81 homestead exemption for tax purposes for that particular year so
82 long as this provision is not used for 2 consecutive years. The
83 provisions of this section shall not apply to:

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84 (1) A member of the Armed Forces of the United States
85 whose service in such forces is the result of a mandatory
86 obligation imposed by the federal Selective Service Act or who
87 volunteers for service as a member of the Armed Forces of the
88 United States; or

89 (2) A minor who has inherited homestead property pursuant
90 to s. 732.4015.

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