

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; providing an
 9 effective date.

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

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

15 193.023 Duties of the property appraiser in making
 16 assessments.--

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

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

30 196.011 Annual application required for exemption.--

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

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56 | adjustment board to warrant granting the exemption, ~~the property~~
57 | ~~appraiser or~~ the value adjustment board may grant the exemption
58 | for the current year.

59 | Section 3. This act shall take effect July 1, 2008.