

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. 194.037, F.S.; revising information required
 6 to be provided on the disclosure of tax impact form;
 7 providing legislative intent; specifying that taxpayers
 8 are precluded from having certain burdens of proof;
 9 amending s. 193.155, F.S.; revising the assessment of
 10 homestead property damaged or destroyed by misfortune or
 11 calamity; amending s. 196.011, F.S.; revising required
 12 time limitations for filing applications for homestead
 13 exemptions; revising procedural requirements for property
 14 appraiser approval of such exemptions; amending s.196.012
 15 F.S. revising the term "exempt use of property;" providing
 16 an effective date.

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 18 Be It Enacted by the Legislature of the State of Florida:
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20 Section 1. Subsection (2) of section 193.023, Florida
 21 Statutes, is amended to read:

22 193.023 Duties of the property appraiser in making
 23 assessments.--

24 (2) In making his or her assessment of the value of real
 25 property, the property appraiser is required to physically
 26 inspect the property at least once every 5 years. Where
 27 geographically suitable, and at the discretion of the property
 28 appraiser, the property appraiser may use image technology in

29 lieu of physical inspection to ensure that the tax roll meets
 30 all requirements of the law, ~~and may review image technology, as~~
 31 ~~the property appraiser deems necessary, to ensure that the tax~~
 32 ~~roll meets all the requirements of law.~~ However, the property
 33 appraiser shall physically inspect any parcel of taxable real
 34 property upon the request of the taxpayer or owner.

35 Section 2. Subsection (1) of section 194.037, Florida
 36 Statutes, is amended to read:

37 194.037 Disclosure of tax impact.--

38 (1) After hearing all petitions, complaints, appeals, and
 39 disputes, the clerk shall make public notice of the findings and
 40 results of the board in at least a quarter-page size
 41 advertisement of a standard size or tabloid size newspaper, and
 42 the headline shall be in a type no smaller than 18 point. The
 43 advertisement shall not be placed in that portion of the
 44 newspaper where legal notices and classified advertisements
 45 appear. The advertisement shall be published in a newspaper of
 46 general paid circulation in the county. The newspaper selected
 47 shall be one of general interest and readership in the
 48 community, and not one of limited subject matter, pursuant to
 49 chapter 50. The headline shall read: TAX IMPACT OF VALUE
 50 ADJUSTMENT BOARD. The public notice shall list the members of
 51 the value adjustment board and the taxing authorities to which
 52 they are elected. The form shall show, in columnar form, for
 53 each of the property classes listed under subsection (2), the
 54 following information, with appropriate column totals:

55 (a) In the first column, the number of parcels for which
 56 the board granted exemptions that had been denied or that had

57 | not been acted upon by the property appraiser.

58 | (b) In the second column, the number of parcels for which
59 | petitions were filed concerning a property tax exemption.

60 | (c) In the third column, the number of parcels for which
61 | the board considered the petition and reduced the assessment
62 | from that made by the property appraiser on the initial
63 | assessment roll.

64 | (d) In the fourth column, the number of parcels for which
65 | petitions were filed but not considered by the board because
66 | such petitions were withdrawn or settled prior to the board's
67 | consideration.

68 | (e)~~(d)~~ In the fifth ~~fourth~~ column, the number of parcels
69 | for which petitions were filed requesting a change in assessed
70 | value, including requested changes in assessment classification.

71 | (f)~~(e)~~ In the sixth ~~fifth~~ column, the net change in
72 | taxable value from the assessor's initial roll which results
73 | from board decisions.

74 | (g)~~(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes
75 | to parcels not granted relief by the board. The shift shall be
76 | computed as the amount shown in column 6 ~~5~~ multiplied by the
77 | applicable millage rates adopted by the taxing authorities in
78 | hearings held pursuant to s. 200.065(2)(d) or adopted by vote of
79 | the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
80 | Constitution, but without adjustment as authorized pursuant to
81 | s. 200.065(6). If for any taxing authority the hearing has not
82 | been completed at the time the notice required herein is
83 | prepared, the millage rate used shall be that adopted in the
84 | hearing held pursuant to s. 200.065(2)(c).

85 Section 3. Paragraph (c) of subsection (4) of section
 86 193.155, Florida Statutes, is amended to read:

87 193.155 Homestead assessments.--Homestead property shall
 88 be assessed at just value as of January 1, 1994. Property
 89 receiving the homestead exemption after January 1, 1994, shall
 90 be assessed at just value as of January 1 of the year in which
 91 the property receives the exemption unless the provisions of
 92 subsection (8) apply.

93 (4)

94 (c) Changes, additions, or improvements that replace all
 95 or a portion of real property that was damaged or destroyed by
 96 misfortune or calamity shall be assessed upon substantial
 97 completion as if such damage or destruction had not occurred and
 98 in accordance with paragraph (b) if the owner of such property:

99 1. Was permanently residing on such property or
 100 improvements were under construction and subject to completion
 101 prior to January 1 of the year when the damage or destruction
 102 occurred. ~~†~~

103 2. Was not entitled to receive homestead exemption on such
 104 property as of January 1 of that year. ~~†~~ ~~and~~

105 3. Applies for and receives homestead exemption on such
 106 property the year following the completion of improvements made
 107 in compliance with paragraph (b) year.

108 Section 4. Subsection (8) of section 196.011, Florida
 109 Statutes, is amended to read:

110 196.011 Annual application required for exemption.--

111 (8) Any applicant who is qualified to receive any
 112 exemption under subsection (1) and who fails to file an

113 application by March 1, must ~~may~~ file an application for the
 114 exemption with the property appraiser on or before the 25th day
 115 following the mailing by the property appraiser of the notices
 116 required under s. 194.011(1). Upon receipt of sufficient
 117 evidence, as determined by the property appraiser, demonstrating
 118 the applicant was unable to apply for the exemption in a timely
 119 manner or otherwise demonstrating extenuating circumstances
 120 judged by the property appraiser to warrant granting the
 121 exemption, the property appraiser may grant the exemption. If
 122 the applicant fails to produce sufficient evidence demonstrating
 123 the applicant was unable to apply for the exemption in a timely
 124 manner or otherwise demonstrating extenuating circumstances as
 125 judged by the property appraiser, the applicant ~~and~~ may file,
 126 pursuant to s. 194.011(3), a petition with the value adjustment
 127 board requesting that the exemption be granted. Such petition
 128 must ~~may~~ be filed ~~at any time~~ during the taxable year on or
 129 before the 25th day following the mailing of the notice by the
 130 property appraiser as provided in s. 194.011(1). Notwithstanding
 131 the provisions of s. 194.013, such person must pay a
 132 nonrefundable fee of \$15 upon filing the petition. Upon
 133 reviewing the petition, if the person is qualified to receive
 134 the exemption and demonstrates particular extenuating
 135 circumstances judged by ~~the property appraiser or~~ the value
 136 adjustment board to warrant granting the exemption, ~~the property~~
 137 ~~appraiser or~~ the value adjustment board may grant the exemption
 138 for the current year.

139 Section 5. Subsection (1) of section 196.012, Florida
 140 Statutes, is amended to read:

141 196.012 Definitions.--For the purpose of this chapter, the
142 following terms are defined as follows, except where the context
143 clearly indicates otherwise:

144 (1) "Exempt use of property" or "use of property for
145 exempt purposes" means predominant or exclusive use of property
146 owned by an exempt entity for educational, literary, scientific,
147 religious, charitable, or governmental purposes, as defined in
148 this chapter. The term "use of property for exempt purposes"
149 includes the use of property as a parsonage.

150 Section 6. This act shall take effect July 1, 2008.