

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"; amending
 16 s. 195.052, F.S.; specifying requirements for data to be
 17 published by the Department of Revenue; extending the
 18 publication period; providing an effective date.

19
 20 Be It Enacted by the Legislature of the State of Florida:

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

24 193.023 Duties of the property appraiser in making
 25 assessments.--

26 (2) In making his or her assessment of the value of real
 27 property, the property appraiser is required to physically
 28 inspect the property at least once every 5 years. Where

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

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

39 194.037 Disclosure of tax impact.--

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

57 (a) In the first column, the number of parcels for which
 58 the board granted exemptions that had been denied or that had
 59 not been acted upon by the property appraiser.

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

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

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

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

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

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

85 prepared, the millage rate used shall be that adopted in the
 86 hearing held pursuant to s. 200.065(2)(c).

87 Section 3. Paragraph (c) of subsection (4) of section
 88 193.155, Florida Statutes, is amended to read:

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

95 (4)

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

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

105 2. Was not entitled to receive homestead exemption on such
 106 property as of January 1 of that year.~~;~~~~and~~

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

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

112 196.011 Annual application required for exemption.--

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

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

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

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

152 Section 6. Section 195.052, Florida Statutes, is amended
 153 to read:

154 195.052 Research and tabulation of data.--The department
 155 shall conduct constant research and maintain accurate
 156 tabulations of data and conditions existing as to ad valorem
 157 taxation, shall annually publish such data as may be appropriate
 158 to facilitate fiscal policymaking, and shall annually make such
 159 recommendations to the Legislature as are necessary to ensure
 160 that property is valued according to its just value and is
 161 equitably taxed throughout the state. Such data shall include
 162 the annual percentage increase in total nonvoted ad valorem
 163 taxes levied by each city and county and shall include
 164 information on the distribution of ad valorem taxes levied among
 165 the various classifications of property, including homestead,
 166 nonhomestead residential, new construction, commercial, and
 167 industrial properties. Such data shall include the previous
 168 year's adopted millage rate, the current year's millage rate,

169 | and the current percentage increase in taxes levied above the
170 | rolled-back rate. Such data shall be published, at a minimum, on
171 | the department's website and on the websites of all property
172 | appraisers of this state, if available. Publication shall occur
173 | not later than 90 ~~60~~ days after receipt of extended rolls for
174 | all counties pursuant to s. 193.122(7).

175 | Section 7. This act shall take effect July 1, 2008.