

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Cannon offered the following:

2
3 **Amendment (with conforming amendment)**

4 Remove line(s) 338-471 and insert:

5 (e) If one or more persons who previously owned a single
6 homestead and each received the homestead exemption qualify for
7 a new homestead where all persons who qualify for homestead
8 exemption in the new homestead also qualified for homestead
9 exemption in the previous homestead without an additional person
10 qualifying for homestead exemption in the new homestead, the
11 reduction in just value shall be calculated pursuant to
12 paragraph (a) or paragraph (b), without application of paragraph
13 (c) or paragraph (d).

14 (f) For purposes of receiving an assessment reduction
15 pursuant to this subsection, a person entitled to assessment
16 under this section may abandon his or her homestead even though

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17 it remains his or her primary residence by notifying the
18 property appraiser of the county where the homestead is located.
19 This notification must be in writing and delivered at the same
20 time as or before timely filing a new application for homestead
21 exemption on the property.

22 (g)(e) In order to have his or her homestead property
23 assessed under this subsection, a person must file a form
24 provided by the department as an attachment to the application
25 for homestead exemption. This form, which must include a sworn
26 statement attesting to the applicant's entitlement to assessment
27 under this subsection, shall be considered sufficient
28 documentation for applying for assessment under this subsection
29 ~~provide to the property appraiser a copy of his or her notice of~~
30 ~~proposed property taxes for an eligible prior homestead or other~~
31 ~~similar documentation at the same time he or she applies for the~~
32 ~~homestead exemption, and must sign a sworn statement, on a form~~
33 ~~prescribed by the department, attesting to his or her~~
34 ~~entitlement to the assessment.~~

35
36 The department shall require by rule that the required form
37 ~~documentation~~ be submitted with the application for homestead
38 exemption ~~application~~ under the timeframes and processes set
39 forth in chapter 196 to the extent practicable, ~~and that the~~
40 ~~filing of the statement be supported by copies of such notices.~~

41 (h)1. If the previous homestead was located in a county
42 different from where the new homestead is located, the property
43 appraiser in the county where the new homestead is located must
44 transmit a copy of the completed form together with a completed

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45 application for homestead exemption to the property appraiser in
46 the county where the previous homestead was located. If the
47 previous homesteads of applicants for transfer were in more than
48 one county, each applicant from a different county must submit a
49 separate form.

50 2. The property appraiser in the county where the previous
51 homestead was located must return information to the property
52 appraiser in the county where the new homestead is located by
53 April 1 or within 2 weeks after receipt of the completed
54 application from that property appraiser, whichever is later. As
55 part of the information returned, the property appraiser in the
56 county where the previous homestead was located must provide
57 sufficient information concerning the previous homestead to
58 allow the property appraiser in the county where the new
59 homestead is located to calculate the amount of the assessment
60 limitation difference that may be transferred and must certify
61 whether the previous homestead was abandoned and has been or
62 will be reassessed at just value or reassessed according to this
63 subsection as of the January 1 following its abandonment.

64 3. Based on the information provided on the form from the
65 property appraiser in the county where the previous homestead
66 was located, the property appraiser in the county where the new
67 homestead is located shall calculate the amount of the
68 assessment limitation difference that may be transferred and
69 apply such difference to the January 1 assessment of the new
70 homestead.

71 4. All property appraisers having information-sharing
72 agreements with the department are authorized to share

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73 confidential tax information with each other pursuant to s.
74 195.084, including social security numbers and linked
75 information on the forms provided pursuant to this section.

76 5. The transfer of any limitation is not final until all
77 values on the assessment roll on which the transfer is based are
78 final. If such values are final after tax notice bills have been
79 sent, the property appraiser shall make appropriate corrections
80 and a corrected tax notice bill shall be sent. Any values that
81 are under administrative or judicial review shall be noticed to
82 the tribunal or court for accelerated hearing and resolution so
83 that the intent of this subsection may be carried out.

84 6. If the property appraiser in the county where the
85 previous homestead was located has not provided information
86 sufficient to identify the previous homestead and the assessment
87 limitation difference is transferable, the taxpayer may file an
88 action in circuit court, in that county, seeking to establish
89 that such property appraiser must provide such information.

90 7. If the information from the property appraiser in the
91 county where the previous homestead was located is provided
92 after the procedures in this section are exercised, the property
93 appraiser in the county where the new homestead is located shall
94 make appropriate corrections and a corrected tax notice and tax
95 bill shall be sent.

96 8. This subsection does not authorize the consideration or
97 adjustment of the just, assessed, or taxable value of the
98 previous homestead property.

99 9. The property appraiser in the county where the new
100 homestead is located shall promptly notify a taxpayer if the

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101 information received, or available, is insufficient to identify
102 the previous homestead and the amount of the assessment
103 limitation difference that is transferable. Such notification
104 shall be sent on or before July 1 as specified in s. 196.151.

105 10. The taxpayer may correspond with the property
106 appraiser in the county where the previous homestead was located
107 to further seek to identify the homestead and the amount of the
108 assessment limitation difference that is transferable.

109 11. If the property appraiser in the county where the
110 previous homestead was located supplies sufficient information
111 to the property appraiser in the county where the new homestead
112 is located, such information shall be considered timely if
113 provided in time for inclusion on the notice of proposed
114 property taxes sent pursuant to ss. 194.011 and 200.065(1).

115 12. If the property appraiser has not received information
116 sufficient to identify the previous homestead and the amount of
117 the assessment limitation difference that is transferable before
118 mailing the notice of proposed property taxes, the taxpayer may
119 file a petition with the value adjustment board in the county
120 where the new homestead is located.

121 (i) Any person who is qualified to have his or her
122 property assessed under this subsection and who fails to file an
123 application by March 1 may file an application for assessment
124 under this subsection and may file, pursuant to s. 194.011(3), a
125 petition with the value adjustment board requesting that an
126 assessment under this subsection be granted. Such petition may
127 be filed at any time during the taxable year on or before the
128 25th day following the mailing of the notice by the property

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129 appraiser as provided in s. 194.011(1). Notwithstanding s.
130 194.013, such person must pay a nonrefundable fee of \$15 upon
131 filing the petition. Upon reviewing the petition, if the person
132 is qualified to receive the assessment under this subsection and
133 demonstrates particular extenuating circumstances judged by the
134 property appraiser or the value adjustment board to warrant
135 granting the assessment, the property appraiser or the value
136 adjustment board may grant an assessment under this subsection.
137 For the 2008 assessments, all such petitioners for assessment
138 under this subsection shall be considered to have demonstrated
139 particular extenuating circumstances.

140 (j) Any person who is qualified to have his or her
141 property assessed under this subsection and who fails to timely
142 file an application for his or her new homestead in the first
143 year following eligibility may file in a subsequent year. The
144 assessment reduction shall be applied to assessed value in the
145 year the transfer is first approved, and refunds of tax may not
146 be made for previous years.

147 (k) The property appraisers of the state shall, as soon as
148
149

150 ===== C O N F O R M I N G A M E N D M E N T =====

151 Remove line 1025 and insert:

152 193.155(8)(f) and (g), Florida Statutes, as amended by this act,