

1 A bill to be entitled
2 An act relating to property taxation; amending s. 193.114,
3 F.S.; revising the requirements specifying the information
4 that must be included on the real property assessment roll
5 and on the tangible personal property roll; amending s.
6 193.1142, F.S.; authorizing the executive director of the
7 Department of Revenue to require that additional data be
8 provided on the assessment rolls; requiring that
9 assessment rolls be submitted in a format specified by the
10 executive director; authorizing a property appraiser to
11 use an alternative format in a case of hardship;
12 specifying additional parcel-level data that may be
13 required; amending s. 193.155, F.S.; revising provisions
14 governing the manner in which homestead property may be
15 assessed at less than just value; providing for
16 calculating the assessment reduction that may be
17 transferred from a prior homestead to a new homestead;
18 requiring that notice of the abandonment of a homestead be
19 in writing and delivered to the property appraiser before
20 or at the time of filing a new application; providing
21 procedures for the transfer of an assessment limitation
22 from a previous homestead to a new homestead; authorizing
23 property appraisers to share confidential tax information;
24 authorizing a taxpayer to file an action in circuit court
25 requiring a property appraiser to provide certain
26 information; authorizing a taxpayer to file a petition
27 with the value adjustment board; providing for a
28 nonrefundable fee; authorizing a taxpayer to file for the

29 | transfer of an assessment limitation in a year subsequent
30 | to the first year following establishment of the new
31 | homestead; prohibiting a refund of taxes for previous
32 | years; providing requirements for hearings before the
33 | value adjustment board; amending ss. 193.1554 and
34 | 195.1555, F.S., relating to nonhomestead residential
35 | property and nonresidential real property; requiring that
36 | an increase in the value of property be apportioned among
37 | parcels under certain conditions; amending s. 193.1556,
38 | F.S.; requiring that a property owner notify the property
39 | appraiser of any change in ownership or control; amending
40 | s. 194.011, F.S.; providing procedures under which a
41 | taxpayer may object to an assessment of homestead property
42 | at less than just value; requiring a certain value
43 | adjustment board to hear the matter if a taxpayer
44 | disagrees with a previous assessment; providing for an
45 | appeal in the taxpayer's new county under certain
46 | circumstances; authorizing the circuit court to review
47 | decisions of the value adjustment boards under certain
48 | circumstances; amending s. 196.031, F.S.; specifying the
49 | order in which homestead exemptions are applied; amending
50 | s. 196.183, F.S.; clarifying the taxation of freestanding
51 | property; clarifying the meaning of the phrase "site where
52 | the owner of tangible personal property transacts
53 | business"; providing for previously assessed owners to
54 | qualify for the exemption without filing a return at the
55 | option of the property appraiser; requiring that property
56 | appraisers annually notify taxpayers of the duty to file a

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57 return if they no longer qualify for the exemption;
58 amending s. 197.3632, F.S.; requiring that the tax
59 collector provide certain additional information to the
60 Department of Revenue concerning non-ad valorem
61 assessments; amending s. 200.065, F.S.; revising the
62 calculation of maximum millage beginning in the 2009-2010
63 fiscal year; amending s. 200.185, F.S.; revising the
64 calculation of maximum millage for the 2008-2009 fiscal
65 year; authorizing the executive director of the Department
66 of Revenue to adopt emergency rules; delaying the date by
67 which applications for an assessment of property under s.
68 193.155(8), F.S., for 2008 must be submitted; requiring
69 the Department of Revenue to report to the Legislature by
70 a specified date on the effect of recent changes in the
71 law governing tax notices and the assessment limitations
72 and maximum millage limitations; providing for application
73 of the act; providing effective dates.

74
75 Be It Enacted by the Legislature of the State of Florida:

76
77 Section 1. Effective July 1, 2008, and applicable to the
78 2009 and subsequent tax rolls, subsections (2) and (3) of
79 section 193.114, Florida Statutes, as amended by section 4 of
80 chapter 2007-339, Laws of Florida, are amended, and subsection
81 (6) is added to that section, to read:

82 193.114 Preparation of assessment rolls.--

83 (2) ~~The department shall promulgate regulations and forms~~
 84 ~~for the preparation of the~~ real property assessment roll shall
 85 include to reflect:

86 (a) The just value.

87 (b) The school district assessed value.

88 (c) The nonschool district assessed value.

89 (d) The difference between just value and school district
 90 and nonschool district assessed value for each statutory
 91 provision resulting in such difference.

92 (e) The school taxable value.

93 (f) The nonschool taxable value.

94 (g) The amount of each exemption or discount causing a
 95 difference between assessed and taxable value.

96 (h) The value of new construction.

97 (i) The value of any deletion from the property causing a
 98 reduction in just value.

99 (j) Land characteristics, including the land use code,
 100 land value, type and number of land units, land square footage,
 101 and a code indicating a combination or splitting of parcels in
 102 the previous year.

103 (k) Improvement characteristics, including improvement
 104 quality, construction class, effective year built, actual year
 105 built, total living or usable area, number of buildings, number
 106 of residential units, value of special features, and a code
 107 indicating the type of special feature.

108 (l) The market area code, according to department
 109 guidelines.

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110 (m) The neighborhood code, if used by the property
111 appraiser.

112 (n) For each sale of the property in the previous year,
113 the sale price, sale date, official record book and page number
114 or clerk instrument number, and basis for qualification or
115 disqualification as an arms-length transaction. Sale data must
116 be current on all tax rolls submitted to the department, and
117 sale qualification decisions must be recorded on the tax roll
118 within 3 months after the sale date.

119 (o) A code indicating that the physical attributes of the
120 property as of January 1 were significantly different from those
121 at the time of the last sale.

122 (p) The name and address of the owner or fiduciary
123 responsible for the payment of taxes on the property and an
124 indicator of fiduciary capacity, as appropriate.

125 (q) The state of domicile of the owner.

126 (r) The physical address of the property.

127 (s) The United States Census Bureau block group in which
128 the parcel is located.

129 (t) Information specific to the homestead property,
130 including the social security number of the homestead applicant
131 and the applicant's spouse, if any, and, for homestead property
132 to which a homestead assessment difference was transferred in
133 the previous year, the number of owners among whom the previous
134 homestead was split, the assessment difference amount, the
135 county of the previous homestead, the parcel identification
136 number of the previous homestead, and the year in which the
137 difference was transferred.

138 (u) A code indicating confidentiality pursuant to s.
 139 119.071.

140 (v) The millage for each taxing authority levying tax on
 141 the property.

142 (w) For tax rolls submitted subsequent to the tax roll
 143 submitted pursuant to s. 193.1142, a notation indicating any
 144 change in just value from the tax roll initially submitted
 145 pursuant to s. 193.1142 and a code indicating the reason for the
 146 change.

147 ~~(a) A brief description of the property for purposes of~~
 148 ~~location and, effective January 1, 1996, a market area code~~
 149 ~~established according to department guidelines. However, if a~~
 150 ~~property appraiser uses a neighborhood code, beginning in 1994,~~
 151 ~~the property appraiser shall provide the neighborhood code to~~
 152 ~~the department.~~

153 ~~(b) The just value (using the factors set out in s.~~
 154 ~~193.011) of all property. The assessed value for school district~~
 155 ~~levies and for nonschool district levies shall be separately~~
 156 ~~listed.~~

157 ~~(c) When property is wholly or partially exempt, a~~
 158 ~~categorization of such exemption. There shall be a separate~~
 159 ~~listing on the roll for exemptions pertaining to assessed value~~
 160 ~~for school district levies and for nonschool district levies.~~

161 ~~(d) When property is classified so that it is assessed~~
 162 ~~other than under s. 193.011, the value according to its~~
 163 ~~classified use and its value as assessed under s. 193.011.~~

164 ~~(e) The owner or fiduciary responsible for payment of~~
 165 ~~taxes on the property, his or her address, and an indication of~~

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166 ~~any fiduciary capacity (such as executor, administrator,~~
167 ~~trustee, etc.) as appropriate.~~

168 ~~(f) The millage levied on the property, including~~
169 ~~separately, school district millage and nonschool district~~
170 ~~millage.~~

171 ~~(g) A separate listing for taxable value for school~~
172 ~~district levies and for nonschool district levies. The tax shall~~
173 ~~be determined by multiplying the millages by the taxable values~~
174 ~~for school district levies and nonschool district levies.~~

175 (3) The department shall promulgate regulations and forms
176 for the preparation of the tangible personal property roll shall
177 include to reflect:

178 (a) An industry code.

179 (b) A code reference to tax returns showing the property.

180 (c) The just value of furniture, fixtures, and equipment.

181 (d) The just value of leasehold improvements.

182 (e) The assessed value.

183 (f) The difference between just value and school district
184 and nonschool district assessed value for each statutory
185 provision resulting in such difference.

186 (g) The taxable value.

187 (h) The amount of each exemption or discount causing a
188 difference between assessed and taxable value.

189 (i) The penalty rate.

190 (j) The name and address of the owner or fiduciary
191 responsible for the payment of taxes on the property and an
192 indicator of fiduciary capacity, as appropriate.

193 (k) The state of domicile of the owner.

194 (l) The physical address of the property.
 195 (m) The millage for each taxing authority levying tax on
 196 the property.
 197 ~~(a) A code reference to the tax returns showing the~~
 198 ~~property.~~
 199 ~~(b) The just value (using the factors set out in s.~~
 200 ~~193.011) of all such property subject to taxation.~~
 201 ~~(c) When property is wholly or partially exempt, a~~
 202 ~~categorization of such exemption.~~
 203 ~~(d) The owner or fiduciary responsible for payment of~~
 204 ~~taxes on the property, his or her address, and an indication of~~
 205 ~~any fiduciary capacity (such as executor, administrator,~~
 206 ~~trustee, etc.) as appropriate.~~
 207 ~~(e) The millages levied on the property.~~
 208 ~~(f) The tax, determined by multiplying the millages by the~~
 209 ~~taxable value.~~
 210 (6) The rolls shall be prepared in the format and contain
 211 the data fields specified pursuant to s. 193.1142.
 212 Section 2. Subsection (1) of section 193.1142, Florida
 213 Statutes, is amended to read:
 214 193.1142 Approval of assessment rolls.--
 215 (1) (a) Each assessment roll shall be submitted to the
 216 executive director of the Department of Revenue for review in
 217 the manner and form prescribed by the executive director
 218 ~~department~~ on or before July 1. The department shall require the
 219 assessment roll submitted under this section to include the
 220 social security numbers required under s. 196.011. The roll
 221 submitted to the executive director ~~department~~ need not include

222 centrally assessed properties prior to approval under this
 223 subsection and subsection (2). Such review by the executive
 224 director shall be made to determine if the rolls meet all the
 225 appropriate requirements of law relating to form and just value.
 226 Upon approval of the rolls by the executive director, who, as
 227 used in this section, includes ~~or~~ his or her designee, the
 228 hearings required in s. 194.032 may be held.

229 (b) In addition to the other requirements of this chapter,
 230 the executive director is authorized to require that additional
 231 data be provided on the assessment roll submitted under this
 232 section and subsequent submissions of the tax roll. The
 233 executive director is authorized to notify property appraisers
 234 by April 1 of each year of the form and content of the
 235 assessment roll to be submitted on July 1.

236 (c) The roll shall be submitted in the compatible
 237 electronic format specified by the executive director. This
 238 format includes comma delimited, or other character delimited,
 239 flat file. Any property appraiser subject to hardship because of
 240 the specified format may provide written notice to the executive
 241 director by May 1 explaining the hardship and may be allowed to
 242 provide the roll in an alternative format at the executive
 243 director's discretion. If the tax roll submitted pursuant to
 244 this section is in an incompatible format or if its data field
 245 integrity is lacking in any respect, such failure shall operate
 246 as an automatic extension of time to submit the roll. Additional
 247 parcel-level data that may be required by the executive director
 248 include, but are not limited to, codes, fields, and data
 249 pertaining to:

- 250 1. The elements set forth in s. 193.114; and
 251 2. Property characteristics, including location and other
 252 legal, physical, and economic characteristics regarding the
 253 property, including, but not limited to, parcel-level
 254 geographical information system information.

255 Section 3. Subsection (8) of section 193.155, Florida
 256 Statutes, as amended by section 5 of chapter 2007-339, Laws of
 257 Florida, is amended to read:

258 193.155 Homestead assessments.--Homestead property shall
 259 be assessed at just value as of January 1, 1994. Property
 260 receiving the homestead exemption after January 1, 1994, shall
 261 be assessed at just value as of January 1 of the year in which
 262 the property receives the exemption unless the provisions of
 263 subsection (8) apply.

264 (8) Property assessed under this section shall be assessed
 265 at less than just value ~~following a change of ownership~~ when the
 266 person who establishes a new homestead has received a homestead
 267 exemption as of January 1 of either of the 2 immediately
 268 preceding years. A person who establishes a new homestead as of
 269 January 1, 2008, is entitled to have the new homestead assessed
 270 at less than just value only if that person received a homestead
 271 exemption on January 1, 2007, and only if this subsection
 272 applies retroactive to January 1, 2008. For purposes of this
 273 subsection, a husband and wife who owned and both permanently
 274 resided on a previous homestead shall each be considered to have
 275 received the homestead exemption even though only the husband or
 276 the wife applied for the homestead exemption on the previous

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277 homestead. The assessed value of the newly established homestead
278 shall be determined as provided in this subsection.

279 (a) If the just value of the new homestead as of January 1
280 is greater than or equal to the just value of the immediate
281 prior homestead as of January 1 of the year in which the
282 immediate prior homestead was abandoned, the assessed value of
283 the new homestead shall be the just value of the new homestead
284 minus an amount equal to the lesser of \$500,000 or the
285 difference between the just value and the assessed value of the
286 immediate prior homestead as of January 1 of the year in which
287 the prior homestead was abandoned. Thereafter, the homestead
288 shall be assessed as provided in this section.

289 (b) If the just value of the new homestead as of January 1
290 is less than the just value of the immediate prior homestead as
291 of January 1 of the year in which the immediate prior homestead
292 was abandoned, the assessed value of the new homestead shall be
293 equal to the just value of the new homestead divided by the just
294 value of the immediate prior homestead and multiplied by the
295 assessed value of the immediate prior homestead. However, if the
296 difference between the just value of the new homestead and the
297 assessed value of the new homestead calculated pursuant to this
298 paragraph is greater than \$500,000, the assessed value of the
299 new homestead shall be increased so that the difference between
300 the just value and the assessed value equals \$500,000.
301 Thereafter, the homestead shall be assessed as provided in this
302 section.

303 (c) If two or more persons who have each received a
304 homestead exemption as of January 1 of either of the 2

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305 immediately preceding years and who would otherwise be eligible
306 to have a new homestead property assessed under this subsection
307 establish a single new homestead, the reduction from ~~in~~ just
308 value is limited to the higher of the difference between the
309 just value and the assessed value of either of the prior
310 eligible homesteads as of January 1 of the year in which either
311 of the eligible prior homesteads was abandoned, but may not
312 exceed \$500,000.

313 (d) If two or more persons abandon jointly owned and
314 jointly titled property that received a homestead exemption as
315 of January 1 of either of the 2 immediately preceding years, and
316 one or more such persons who were entitled to and received a
317 homestead exemption on the abandoned property establish a new
318 homestead that would otherwise be eligible for assessment under
319 this subsection, each such person establishing a new homestead
320 is entitled to a reduction from ~~in~~ just value for the new
321 homestead equal to the just value of the prior homestead minus
322 the assessed value of the prior homestead divided by the number
323 of owners of the prior homestead who received a homestead
324 exemption, unless the title of the property contains specific
325 ownership shares, in which case the share of reduction from just
326 value shall be proportionate to the ownership share. In
327 calculating the assessment reduction to be transferred from a
328 prior homestead that has an assessment reduction for living
329 quarters of parents or grandparents pursuant to s. 193.703, the
330 value calculated pursuant to s. 193.703(6) must first be added
331 back to the assessed value of the prior homestead. The total
332 reduction from ~~in~~ just value for all new homesteads established

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333 under this paragraph may not exceed \$500,000. There shall be no
 334 reduction from just ~~in assessed~~ value of any new homestead
 335 unless the prior homestead is reassessed at just value or is
 336 reassessed under ~~subsection (3) or~~ this subsection as of January
 337 1 after the abandonment occurs.

338 (e) For purposes of receiving an assessment reduction
 339 pursuant to this subsection, a person entitled to assessment
 340 under this section may abandon his or her homestead even though
 341 it remains his or her primary residence by notifying the
 342 property appraiser of the county where the homestead is located.
 343 This notification must be in writing and delivered at the same
 344 time as or before timely filing a new application for homestead
 345 exemption on the property.

346 (f) ~~(e)~~ In order to have his or her homestead property
 347 assessed under this subsection, a person must file a form
 348 provided by the department as an attachment to the application
 349 for homestead exemption. This form, which must include a sworn
 350 statement attesting to the applicant's entitlement to assessment
 351 under this subsection, shall be considered sufficient
 352 documentation for applying for assessment under this subsection
 353 ~~provide to the property appraiser a copy of his or her notice of~~
 354 ~~proposed property taxes for an eligible prior homestead or other~~
 355 ~~similar documentation at the same time he or she applies for the~~
 356 ~~homestead exemption, and must sign a sworn statement, on a form~~
 357 ~~prescribed by the department, attesting to his or her~~
 358 ~~entitlement to the assessment.~~

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360 The department shall require by rule that the required form
361 ~~documentation~~ be submitted with the application for homestead
362 ~~application~~ under the timeframes and processes set
363 forth in chapter 196 to the extent practicable, ~~and that the~~
364 ~~filing of the statement be supported by copies of such notices.~~

365 (g)1. If the previous homestead was located in a county
366 different from where the new homestead is located, the property
367 appraiser in the county where the new homestead is located must
368 transmit a copy of the completed form together with a completed
369 application for homestead exemption to the property appraiser in
370 the county where the previous homestead was located. If the
371 previous homesteads of applicants for transfer were in more than
372 one county, each applicant from a different county must submit a
373 separate form.

374 2. The property appraiser in the county where the previous
375 homestead was located must return information to the property
376 appraiser in the county where the new homestead is located by
377 April 1 or within 2 weeks after receipt of the completed
378 application from that property appraiser, whichever is later. As
379 part of the information returned, the property appraiser in the
380 county where the previous homestead was located must provide
381 sufficient information concerning the previous homestead to
382 allow the property appraiser in the county where the new
383 homestead is located to calculate the amount of the assessment
384 limitation difference that may be transferred and must certify
385 whether the previous homestead was abandoned and has been or
386 will be reassessed at just value or reassessed according to this
387 subsection as of the January 1 following its abandonment.

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388 3. Based on the information provided on the form from the
389 property appraiser in the county where the previous homestead
390 was located, the property appraiser in the county where the new
391 homestead is located shall calculate the amount of the
392 assessment limitation difference that may be transferred and
393 apply such difference to the January 1 assessment of the new
394 homestead.

395 4. All property appraisers having information-sharing
396 agreements with the department are authorized to share
397 confidential tax information with each other pursuant to s.
398 195.084, including social security numbers and linked
399 information on the forms provided pursuant to this section.

400 5. The transfer of any limitation is not final until all
401 values on the assessment roll on which the transfer is based are
402 final. If such values are final after tax notice bills have been
403 sent, the property appraiser shall make appropriate corrections
404 and a corrected tax notice bill shall be sent. Any values that
405 are under administrative or judicial review shall be noticed to
406 the tribunal or court for accelerated hearing and resolution so
407 that the intent of this subsection may be carried out.

408 6. If the property appraiser in the county where the
409 previous homestead was located has not provided information
410 sufficient to identify the previous homestead and the assessment
411 limitation difference is transferable, the taxpayer may file an
412 action in circuit court, in that county, seeking to establish
413 that such property appraiser must provide such information.

414 7. If the information from the property appraiser in the
415 county where the previous homestead was located is provided

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416 after the procedures in this section are exercised, the property
417 appraiser in the county where the new homestead is located shall
418 make appropriate corrections and a corrected tax notice and tax
419 bill shall be sent.

420 8. This subsection does not authorize the consideration or
421 adjustment of the just, assessed, or taxable value of the
422 previous homestead property.

423 9. The property appraiser in the county where the new
424 homestead is located shall promptly notify a taxpayer if the
425 information received, or available, is insufficient to identify
426 the previous homestead and the amount of the assessment
427 limitation difference that is transferable. Such notification
428 shall be sent on or before July 1 as specified in s. 196.151.

429 10. The taxpayer may correspond with the property
430 appraiser in the county where the previous homestead was located
431 to further seek to identify the homestead and the amount of the
432 assessment limitation difference that is transferable.

433 11. If the property appraiser in the county where the
434 previous homestead was located supplies sufficient information
435 to the property appraiser in the county where the new homestead
436 is located, such information shall be considered timely if
437 provided in time for inclusion on the notice of proposed
438 property taxes sent pursuant to ss. 194.011 and 200.065(1).

439 12. If the property appraiser has not received information
440 sufficient to identify the previous homestead and the amount of
441 the assessment limitation difference that is transferable before
442 mailing the notice of proposed property taxes, the taxpayer may

443 file a petition with the value adjustment board in the county
 444 where the new homestead is located.

445 (h) Any person who is qualified to have his or her
 446 property assessed under this subsection and who fails to file an
 447 application by March 1 may file an application for assessment
 448 under this subsection and may file, pursuant to s. 194.011(3), a
 449 petition with the value adjustment board requesting that an
 450 assessment under this subsection be granted. Such petition may
 451 be filed at any time during the taxable year on or before the
 452 25th day following the mailing of the notice by the property
 453 appraiser as provided in s. 194.011(1). Notwithstanding s.
 454 194.013, such person must pay a nonrefundable fee of \$15 upon
 455 filing the petition. Upon reviewing the petition, if the person
 456 is qualified to receive the assessment under this subsection and
 457 demonstrates particular extenuating circumstances judged by the
 458 property appraiser or the value adjustment board to warrant
 459 granting the assessment, the property appraiser or the value
 460 adjustment board may grant an assessment under this subsection.
 461 For the 2008 assessments, all such petitioners for assessment
 462 under this subsection shall be considered to have demonstrated
 463 particular extenuating circumstances.

464 (i) Any person who is qualified to have his or her
 465 property assessed under this subsection and who fails to timely
 466 file an application for his or her new homestead in the first
 467 year following eligibility may file in a subsequent year. The
 468 assessment reduction shall be applied to assessed value in the
 469 year the transfer is first approved, and refunds of tax may not
 470 be made for previous years.

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471 (j) The property appraisers of the state shall, as soon as
472 practicable after March 1 of each year and on or before July 1
473 of that year, carefully consider all applications for assessment
474 under this subsection that have been filed in their respective
475 offices on or before March 1 of that year. If, upon
476 investigation, the property appraiser finds that the applicant
477 is entitled to assessment under this subsection, the property
478 appraiser shall make such entries upon the tax rolls of the
479 county as are necessary to allow the assessment. If, after due
480 consideration, the property appraiser finds that the applicant
481 is not entitled under the law to assessment under this
482 subsection, the property appraiser shall immediately make out a
483 notice of such disapproval, giving his or her reasons therefor,
484 and a copy of the notice must be served upon the applicant by
485 the property appraiser either by personal delivery or by
486 registered mail to the post office address given by the
487 applicant. The applicant may appeal the decision of the property
488 appraiser refusing to allow the assessment under this subsection
489 to the value adjustment board, and the board shall review the
490 application and evidence presented to the property appraiser
491 upon which the applicant based the claim and shall hear the
492 applicant in person or by agent on behalf of his or her right to
493 such assessment. Such appeal shall be heard by an attorney
494 special magistrate if the value adjustment board uses special
495 magistrates. The value adjustment board shall reverse the
496 decision of the property appraiser in the cause and grant
497 assessment under this subsection to the applicant if, in its
498 judgment, the applicant is entitled to be granted the assessment

499 or shall affirm the decision of the property appraiser. The
 500 action of the board is final in the cause unless the applicant,
 501 within 15 days following the date of refusal of the application
 502 by the board, files in the circuit court of the county in which
 503 the homestead is located a proceeding against the property
 504 appraiser for a declaratory judgment as is provided by chapter
 505 86 or other appropriate proceeding. The failure of the taxpayer
 506 to appear before the property appraiser or value adjustment
 507 board or to file any paper other than the application as
 508 provided in this subsection does not constitute any bar to or
 509 defense in the proceedings.

510 Section 4. Subsections (7), (8), and (9) of section
 511 193.1554, Florida Statutes, as created by section 10 of chapter
 512 2007-339, Laws of Florida, are renumbered as subsections (8),
 513 (9), and (10), respectively, and a new subsection (7) is added
 514 to that section to read:

515 193.1554 Assessment of nonhomestead residential
 516 property.--

517 (7) Any increase in the value of property assessed under
 518 this section that is attributable to combining or dividing
 519 parcels shall be assessed at just value, and the just value
 520 shall be apportioned among the parcels created.

521 Section 5. Subsections (7), (8), and (9) of section
 522 193.1555, Florida Statutes, as created by section 12 of chapter
 523 2007-339, Laws of Florida, are renumbered as subsections (8),
 524 (9), and (10), respectively, and a new subsection (7) is added
 525 to that section to read:

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526 193.1555 Assessment of certain residential and
527 nonresidential real property.--

528 (7) Any increase in the value of property assessed under
529 this section that is attributable to combining or dividing
530 parcels shall be assessed at just value, and the just value
531 shall be apportioned among the parcels created.

532 Section 6. Section 193.1556, Florida Statutes, as created
533 by section 14 of chapter 2007-339, Laws of Florida, is amended
534 to read:

535 193.1556 Notice of change of ownership or control ~~Annual~~
536 ~~application~~ required for assessment.--

537 ~~(1) Every person or entity who, on January 1, has the~~
538 ~~legal title to real property that is entitled to assessment~~
539 ~~under s. 193.1554 or s. 193.1555 shall, on or before March 1 of~~
540 ~~each year, file an application for assessment under s. 193.1554~~
541 ~~or s. 193.1555 with the county property appraiser, listing and~~
542 ~~describing the property for which such assessment is claimed,~~
543 ~~and certifying its ownership and use. The Department of Revenue~~
544 ~~shall prescribe the forms upon which the application is made.~~
545 ~~Failure to make application, when required, on or before March 1~~
546 ~~of any year constitutes a waiver of the assessment under s.~~
547 ~~193.1554 or s. 193.1555 for that year, except as provided in~~
548 ~~subsection (4) or subsection (5).~~

549 ~~(2) The owner of property that was assessed under s.~~
550 ~~193.1554 or s. 193.1555 in the prior year, or a property owner~~
551 ~~who filed an original application that was denied in the prior~~
552 ~~year solely for not being timely filed, may reapply on a short~~
553 ~~form as provided by the department. The short form shall require~~

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554 ~~the applicant to affirm that the ownership and use of the~~
555 ~~property have not changed since the initial application and that~~
556 ~~no changes, additions, or improvements have been made to the~~
557 ~~property.~~

558 ~~(3) Once an original application for assessment under s.~~
559 ~~193.1554 or s. 193.1555 has been granted, in each succeeding~~
560 ~~year on or before February 1, the property appraiser shall mail~~
561 ~~a renewal application to the applicant, and the property~~
562 ~~appraiser shall accept from each such applicant a renewal~~
563 ~~application on a form to be prescribed by the Department of~~
564 ~~Revenue. Such renewal application shall be accepted as evidence~~
565 ~~of eligibility for assessment under s. 193.1554 or s. 193.1555~~
566 ~~by the property appraiser unless he or she denies the~~
567 ~~application. Upon denial, the property appraiser shall serve, on~~
568 ~~or before July 1 of each year, a notice setting forth the~~
569 ~~grounds for denial on the applicant by first class mail. Any~~
570 ~~applicant objecting to such denial may file a petition as~~
571 ~~provided for in s. 194.011(3).~~

572 ~~(4) The value adjustment board shall grant assessment~~
573 ~~under s. 193.1554 or s. 193.1555 for an otherwise eligible~~
574 ~~applicant if the applicant can clearly document that failure to~~
575 ~~apply by March 1 was the result of postal error.~~

576 ~~(5) Any applicant whose property qualifies for assessment~~
577 ~~under s. 193.1554 or s. 193.1555 and who fails to file an~~
578 ~~application by March 1, may file an application for such~~
579 ~~assessment and may file, pursuant to s. 194.011(3), a petition~~
580 ~~with the value adjustment board requesting that assessment under~~
581 ~~s. 193.1554 or s. 193.1555 be granted. Such petition may be~~

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582 ~~filed at any time during the taxable year on or before the 25th~~
583 ~~day following the mailing of the notice by the property~~
584 ~~appraiser as provided in s. 194.011(1). Notwithstanding the~~
585 ~~provisions of s. 194.013, such person must pay a nonrefundable~~
586 ~~fee of \$15 upon filing the petition. Upon reviewing the~~
587 ~~petition, if the applicant's property qualifies for assessment~~
588 ~~under s. 193.1554 or s. 193.1555 and the applicant demonstrates~~
589 ~~particular extenuating circumstances judged by the property~~
590 ~~appraiser or the value adjustment board to warrant granting such~~
591 ~~assessment, the property appraiser or the value adjustment board~~
592 ~~may grant such assessment.~~

593 ~~(6) A county may, at the request of the property appraiser~~
594 ~~and by a majority vote of its governing body, waive the~~
595 ~~requirement that an annual application or statement be made for~~
596 ~~assessment of property within the county under s. 193.1554 or s.~~
597 ~~193.1555 after an initial application is made and such~~
598 ~~assessment is granted. Notwithstanding such waiver, refiling of~~
599 ~~an application or statement shall be required when any property~~
600 ~~assessed under s. 193.1554 or s. 193.1555 is sold or otherwise~~
601 ~~disposed of; when the ownership changes in any manner; or when~~
602 ~~any change, addition, or improvement is made to the property. In~~
603 ~~its deliberations on whether to waive the annual application or~~
604 ~~statement requirement, the governing body shall consider the~~
605 ~~possibility of fraudulent claims that may occur due to the~~
606 ~~waiver of the annual application requirement.~~

607 ~~(7) Any person or entity that owns ~~It is the duty of the~~~~
608 ~~owner of any property assessed under s. 193.1554 or s. 193.1555~~
609 ~~must who is not required to file an annual application or~~

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610 ~~statement to~~ notify the property appraiser promptly of any
 611 change of ownership or control as defined in ss. 193.1554(5) and
 612 193.1555(5) whenever the use of the property or the status or
 613 ~~condition of the owner changes~~. If any property owner fails to
 614 so notify the property appraiser and the property appraiser
 615 determines that for any year within the prior 10 years the
 616 owner's property was not entitled to assessment under s.
 617 193.1554 or s. 193.1555, the owner of the property is subject to
 618 the taxes avoided as a result of such failure plus 15 percent
 619 interest per annum and a penalty of 50 percent of the taxes
 620 avoided. It is the duty of the property appraiser making such
 621 determination to record in the public records of the county a
 622 notice of tax lien against any property owned by that person or
 623 entity in the county, and such property must be identified in
 624 the notice of tax lien. Such property is subject to the payment
 625 of all taxes and penalties. Such lien when filed shall attach to
 626 any property, identified in the notice of tax lien, owned by the
 627 person or entity that illegally or improperly was assessed under
 628 s. 193.1554 or s. 193.1555. If such person or entity no longer
 629 owns property in that county, but owns property in some other
 630 county or counties in the state, it shall be the duty of the
 631 property appraiser to record a notice of tax lien in such other
 632 county or counties, identifying the property owned by such
 633 person or entity in such county or counties, and it becomes a
 634 lien against such property in such county or counties.

635 Section 7. Subsection (2) of section 194.011, Florida
 636 Statutes, is amended, and subsection (6) is added to that
 637 section, to read:

638 194.011 Assessment notice; objections to assessments.--
 639 (2) Any taxpayer who objects to the assessment placed on
 640 any property taxable to him or her, including the assessment of
 641 homestead property at less than just value under s. 193.155(8),
 642 may request the property appraiser to informally confer with the
 643 taxpayer. Upon receiving the request, the property appraiser, or
 644 a member of his or her staff, shall confer with the taxpayer
 645 regarding the correctness of the assessment. At this informal
 646 conference, the taxpayer shall present those facts considered by
 647 the taxpayer to be supportive of the taxpayer's claim for a
 648 change in the assessment of the property appraiser. The property
 649 appraiser or his or her representative at this conference shall
 650 present those facts considered by the property appraiser to be
 651 supportive of the correctness of the assessment. However,
 652 nothing herein shall be construed to be a prerequisite to
 653 administrative or judicial review of property assessments.
 654 (6) The following provisions apply to petitions to the
 655 value adjustment board concerning the assessment of homestead
 656 property at less than just value under s. 193.155(8):
 657 (a) If the taxpayer does not agree with the amount of the
 658 assessment limitation difference for which the taxpayer
 659 qualifies as stated by the property appraiser in the county
 660 where the previous homestead property was located, or if the
 661 property appraiser in that county has not stated that the
 662 taxpayer qualifies to transfer any assessment limitation
 663 difference, upon the taxpayer filing a petition to the value
 664 adjustment board in the county where the new homestead property
 665 is located, the value adjustment board in that county shall,

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666 upon receiving the appeal, send a notice to the value adjustment
667 board in the county where the previous homestead was located,
668 which shall reconvene if it has already adjourned.

669 (b) Such notice operates as a petition in, and creates an
670 appeal to, the value adjustment board in the county where the
671 previous homestead was located of all issues surrounding the
672 previous assessment differential for the taxpayer involved.
673 However, the taxpayer may not petition to have the just,
674 assessed, or taxable value of the previous homestead changed.

675 (c) The value adjustment board in the county where the
676 previous homestead was located shall set the petition for
677 hearing and notify the taxpayer, the property appraiser in the
678 county where the previous homestead was located, the property
679 appraiser in the county where the new homestead is located, and
680 the value adjustment board in that county and shall hear the
681 appeal. Such appeal shall be heard by an attorney special
682 magistrate if the value adjustment board in the county where the
683 previous homestead was located uses special magistrates. The
684 taxpayer may attend such hearing and present evidence, but need
685 not do so. The value adjustment board in the county where the
686 previous homestead was located shall issue a decision and send a
687 copy of the decision to the value adjustment board in the county
688 where the new homestead is located.

689 (d) In hearing the appeal in the county where the new
690 homestead is located, that value adjustment board shall consider
691 the decision of the value adjustment board in the county where
692 the previous homestead was located on the issues pertaining to
693 the previous homestead and on the amount of any assessment

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694 reduction for which the taxpayer qualifies. The value adjustment
695 board in the county where the new homestead is located may not
696 hold its hearing until it has received the decision from the
697 value adjustment board in the county where the previous
698 homestead was located.

699 (e) In any circuit court proceeding to review the decision
700 of the value adjustment board in the county where the new
701 homestead is located, the court may also review the decision of
702 the value adjustment board in the county where the previous
703 homestead was located.

704 Section 8. Subsection (7) is added to section 196.031,
705 Florida Statutes, as amended by section 6 of chapter 2007-339,
706 Laws of Florida, to read:

707 196.031 Exemption of homesteads.--

708 (7) The exemptions provided in paragraphs (1)(a) and (b)
709 and other homestead exemptions shall be applied as follows:

710 (a) The exemption in paragraph (1)(a) shall apply to the
711 first \$25,000 of assessed value;

712 (b) The second \$25,000 of assessed value shall be taxable
713 unless other exemptions, as listed in paragraph (d), are
714 applicable in the order listed;

715 (c) The additional homestead exemption in paragraph (1)(b)
716 for levies other than school district levies shall be applied to
717 the assessed value greater than \$50,000 before any other
718 exemptions are applied to that assessed value; and

719 (d) Other exemptions include and shall be applied in the
720 following order: widows, widowers, blind persons, and totally
721 and permanently disabled persons, as provided in s. 196.202;

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722 disabled ex-servicemembers and surviving spouses, as provided in
723 s. 196.24, applicable to all levies; the local option low-income
724 senior exemption up to \$50,000, applicable to county levies or
725 municipal levies, as provided in s. 196.075; and the disabled
726 veterans' percentage discount, as provided in s. 196.082.

727 Section 9. Section 196.183, Florida Statutes, as created
728 by section 8 of chapter 2007-339, Laws of Florida, is amended to
729 read:

730 196.183 Exemption for tangible personal property.--

731 (1) Each tangible personal property tax return is eligible
732 for an exemption from ad valorem taxation of up to \$25,000 of
733 assessed value. A single return must be filed for each site in
734 the county where the owner of tangible personal property
735 transacts business. Owners of freestanding property placed at
736 multiple sites, other than sites where the owner transacts
737 business, must file a single return, including all such property
738 located in the county. Freestanding property placed at multiple
739 sites includes vending and amusement machines, LP/propane tanks,
740 utility and cable company property, billboards, leased
741 equipment, and similar property that is not customarily located
742 in the offices, stores, or plants of the owner, but is placed
743 throughout the county. Railroads, private carriers, and other
744 companies assessed pursuant to s. 193.085 shall be allowed one
745 \$25,000 exemption for each county to which the value of their
746 property is allocated. The \$25,000 exemption for freestanding
747 property placed at multiple locations and for centrally assessed
748 property shall be allocated in equal amounts to each taxing
749 authority levying tax on such property. If, in so allocating the

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750 exemption, the full allocated exempt amount for any taxing
751 authority cannot be taken, any unused portion shall be
752 reallocated among the remaining taxing authorities.

753 (2) For purposes of this section, a "site where the owner
754 of tangible personal property transacts business" includes
755 facilities where the business ships or receives goods, employees
756 of the business are located, goods or equipment of the business
757 are stored, or goods or services of the business are produced,
758 manufactured, or developed, or similar facilities located in
759 offices, stores, warehouses, plants, or other locations of the
760 business. Sites where only the freestanding property of the
761 owner is located shall not be considered sites where the owner
762 of tangible personal property transacts business.

763 (3)~~(2)~~ The requirement that an annual tangible personal
764 property tax return pursuant to s. 193.052 be filed for
765 taxpayers owning taxable property the value of which, as listed
766 on the return, does not exceed the exemption provided in this
767 section is waived. In order to qualify for this waiver, a
768 taxpayer must file an initial return on which the exemption is
769 taken. If, in subsequent years, the taxpayer owns taxable
770 property the value of which, as listed on the return, exceeds
771 the exemption, the taxpayer is obligated to file a return. The
772 taxpayer may again qualify for the waiver only after filing a
773 return on which the value as listed on the return does not
774 exceed the exemption. A return filed or required to be filed
775 shall be considered an application filed or required to be filed
776 for the exemption under this section.

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777 (4) Owners of property previously assessed by the property
778 appraiser without a return being filed may, at the option of the
779 property appraiser, qualify for the exemption under this section
780 without filing an initial return.

781 (5)~~(3)~~ The exemption provided in this section does not
782 apply in any year a taxpayer fails to timely file a return that
783 is not waived pursuant to subsection (3) or subsection (4) ~~(2)~~.
784 Any taxpayer who received a waiver pursuant to subsection (3) or
785 subsection (4) ~~(2)~~ and who owns taxable property the value of
786 which, as listed on the return, exceeds the exemption in a
787 subsequent year and who fails to file a return with the property
788 appraiser is subject to the penalty contained in s.
789 193.072(1)(a) calculated without the benefit of the exemption
790 pursuant to this section. Any taxpayer claiming more exemptions
791 than allowed pursuant to subsection (1) is subject to the taxes
792 exempted as a result of wrongfully claiming the additional
793 exemptions plus 15 percent interest per annum and a penalty of
794 50 percent of the taxes exempted. By February 1 of each year,
795 the property appraiser shall notify by mail all taxpayers whose
796 requirement for filing an annual tangible personal property tax
797 return was waived in the previous year. The notification shall
798 state that a return must be filed if the value of the taxpayer's
799 tangible personal property exceeds the exemption and include the
800 penalties for failure to file such a return.

801 (6)~~(4)~~ The exemption provided in this section does not
802 apply to a mobile home that is presumed to be tangible personal
803 property pursuant to s. 193.075(2).

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804 Section 10. Subsection (5) of section 197.3632, Florida
805 Statutes, is amended to read:

806 197.3632 Uniform method for the levy, collection, and
807 enforcement of non-ad valorem assessments.--

808 (5) (a) By September 15 of each year, the chair of the
809 local governing board or his or her designee shall certify a
810 non-ad valorem assessment roll on compatible electronic medium
811 to the tax collector. The local government shall post the non-ad
812 valorem assessment for each parcel on the roll. The tax
813 collector shall not accept any such roll that is not certified
814 on compatible electronic medium and that does not contain the
815 posting of the non-ad valorem assessment for each parcel. It is
816 the responsibility of the local governing board that such roll
817 be free of errors and omissions. Alterations to such roll may be
818 made by the chair or his or her designee up to 10 days before
819 certification. If the tax collector discovers errors or
820 omissions on such roll, he or she may request the local
821 governing board to file a corrected roll or a correction of the
822 amount of any assessment.

823 (b) Beginning in 2009, by December 15 of each year, the
824 tax collector shall provide to the department a copy of each
825 local governing board's non-ad valorem assessment roll
826 containing the data elements and in the format prescribed by the
827 executive director. In addition, beginning in 2008, a report
828 shall be provided to the department by December 15 of each year
829 for each non-ad valorem assessment roll, including, but not
830 limited to, the following information:

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- 831 1. The name and type of local governing board levying the
- 832 non-ad valorem assessment;
- 833 2. Whether the local government levies a property tax;
- 834 3. The basis for the levy;
- 835 4. The rate of assessment;
- 836 5. The total amount of non-ad valorem assessment levied;
- 837 and
- 838 6. The number of parcels affected.

839 Section 11. Subsection (5) of section 200.065, Florida
 840 Statutes, is amended to read:

841 200.065 Method of fixing millage.--

842 (5) Beginning in the 2009-2010 fiscal year and in each
 843 year thereafter:

844 (a) The maximum millage rate that a county, municipality,
 845 special district dependent to a county or municipality,
 846 municipal service taxing unit, or independent special district
 847 may levy is a rolled-back rate based on the amount of taxes
 848 which would have been levied in the prior year if the maximum
 849 millage rate had been applied, adjusted for change ~~growth~~ in per
 850 capita Florida personal income and changes in geographic
 851 boundaries not adopted by referendum, unless a higher rate is
 852 adopted, in which case the maximum is the adopted rate. The
 853 maximum millage rate applicable to a county authorized to levy a
 854 county public hospital surtax under s. 212.055 that did so in
 855 fiscal year 2007 shall exclude the revenues required to be
 856 contributed to the county public general hospital in the current
 857 fiscal year for the purposes of making the maximum millage rate
 858 calculation, but shall be added back to the maximum millage rate

859 | allowed after the roll back has been applied, the total of which
 860 | shall be considered the maximum millage rate for such a county
 861 | for purposes of this subsection. The revenue required to be
 862 | contributed to the county public general hospital for the
 863 | upcoming fiscal year shall be calculated by multiplying 11.873
 864 | percent by the millage rate levied for countywide purposes in
 865 | fiscal year 2007 and multiplying the result by 95 percent of the
 866 | preliminary tax roll for the upcoming fiscal year. A higher rate
 867 | may be adopted only under the following conditions:

868 | 1. A rate of not more than 110 percent of the rolled-back
 869 | rate based on the previous year's maximum millage rate, adjusted
 870 | for change ~~growth~~ in per capita Florida personal income and
 871 | changes in geographic boundaries not adopted by referendum, may
 872 | be adopted if approved by a two-thirds vote of the membership of
 873 | the governing body of the county, municipality, or independent
 874 | district; or

875 | 2. A rate in excess of 110 percent may be adopted if
 876 | approved by a unanimous vote of the membership of the governing
 877 | body of the county, municipality, or independent district or by
 878 | a three-fourths vote of the membership of the governing body if
 879 | the governing body has nine or more members, or if the rate is
 880 | approved by a referendum.

881 | (b) The millage rate of a county or municipality,
 882 | municipal service taxing unit of that county, and any special
 883 | district dependent to that county or municipality may exceed the
 884 | maximum millage rate calculated pursuant to this subsection if
 885 | the total county ad valorem taxes levied or total municipal ad
 886 | valorem taxes levied do not exceed the maximum total county ad

887 | valorem taxes levied or maximum total municipal ad valorem taxes
 888 | levied respectively. Voted millage and taxes levied by a
 889 | municipality or independent special district that has levied ad
 890 | valorem taxes for less than 5 years are not subject to this
 891 | limitation. The millage rate of a county authorized to levy a
 892 | county public hospital surtax under s. 212.055 may exceed the
 893 | maximum millage rate calculated pursuant to this subsection to
 894 | the extent necessary to account for the revenues required to be
 895 | contributed to the county public hospital. Total taxes levied
 896 | may exceed the maximum calculated pursuant to subsection (6) as
 897 | a result of an increase in taxable value above that certified in
 898 | subsection (1) if such increase is less than the percentage
 899 | amounts contained in subsection (6) or if the administrative
 900 | adjustment cannot be made because the value adjustment board is
 901 | still in session at the time the tax roll is extended; otherwise
 902 | ~~however, if such increase in taxable value exceeds the~~
 903 | ~~percentage amounts contained in this subsection,~~ millage rates
 904 | subject to this subsection, s. 200.185, or s. 200.186 may ~~must~~
 905 | be reduced so that total taxes levied do not exceed the maximum.

906 |
 907 | Any unit of government operating under a home rule charter
 908 | adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 909 | Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 910 | State Constitution of 1968, which is granted the authority in
 911 | the State Constitution to exercise all the powers conferred now
 912 | or hereafter by general law upon municipalities and which
 913 | exercises such powers in the unincorporated area shall be
 914 | recognized as a municipality under this subsection. For a

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915 downtown development authority established before the effective
 916 date of the 1968 State Constitution which has a millage that
 917 must be approved by a municipality, the governing body of that
 918 municipality shall be considered the governing body of the
 919 downtown development authority for purposes of this subsection.

920 Section 12. Subsections (5) and (8) of section 200.185,
 921 Florida Statutes, are amended to read:

922 200.185 Maximum millage rates for the 2007-2008 and 2008-
 923 2009 fiscal years.--

924 (5) In the 2008-2009 fiscal year, a county, municipal
 925 service taxing units of that county, and special districts
 926 dependent to that county; a municipality and special districts
 927 dependent to that municipality; and an independent special
 928 district may levy a maximum millage determined as follows:

929 (a)1. The maximum millage rate that may be levied shall be
 930 the rolled-back rate calculated pursuant to s. 200.065 and
 931 adjusted for change ~~growth~~ in per capita Florida personal income
 932 and changes in geographic boundaries not adopted by referendum,
 933 except that:

934 a. Ad valorem tax revenue levied in the 2007-2008 fiscal
 935 year and used in the calculation of the rolled-back rate shall
 936 be reduced by any tax revenue resulting from a millage rate
 937 approved by ~~a super majority vote of the governing board of the~~
 938 taxing authority in excess of the maximum rate that could have
 939 been levied by a majority vote as provided in this section.

940 b. The taxable value within the jurisdiction of each
 941 taxing authority used in the calculation of the rolled-back rate
 942 shall be increased by an amount equal to the reduction in

943 taxable value occurring as a result of the amendments to the
 944 State Constitution contained in SJR 2-D (2007) providing an
 945 additional homestead exemption, providing portability of the
 946 Save-Our-Homes differential, providing an exemption from ad
 947 valorem taxation for tangible personal property, and providing a
 948 10-percent limitation on assessment increases for certain
 949 properties.

950 2. For a county authorized to levy a county public
 951 hospital surtax under s. 212.055 that did so in fiscal year
 952 2007, the maximum millage rate shall exclude the revenues
 953 required to be contributed to the county public general hospital
 954 in the current fiscal year for the purposes of making the
 955 maximum millage rate calculation, but shall be added back to the
 956 maximum millage rate allowed after the applicable percentage of
 957 the rolled-back rate as provided in subparagraphs (2)(a)1.
 958 through 5. has been applied, the total of which shall be
 959 considered the maximum millage rate for such a county for
 960 purposes of this subsection. The revenue required to be
 961 contributed to the county public general hospital for the
 962 upcoming fiscal year shall be calculated by multiplying 11.873
 963 percent by the millage rate levied for countywide purposes in
 964 fiscal year 2007 and multiplying the result by 95 percent of the
 965 preliminary tax roll for the upcoming fiscal year. For a
 966 downtown development authority established before the effective
 967 date of the 1968 State Constitution which has a millage that
 968 must be approved by a municipality, the governing body of that
 969 municipality shall be considered the governing body of the
 970 downtown development authority for purposes of this subsection.

971 (b) A rate in excess of the maximum millage rate allowed
 972 under paragraph (a), but ~~of~~ not more than 110 percent of the
 973 rate in paragraph (a) determined without taking into account the
 974 adjustment in sub-subparagraph (a)1.b., may be levied if
 975 approved by a two-thirds vote of the membership of the governing
 976 body of the county, municipality, or independent district.

977 (c) A rate in excess of the millage rate allowed in
 978 paragraph (b) may be levied if approved by a unanimous vote of
 979 the membership of the governing body of the county,
 980 municipality, or independent district or by a three-fourths vote
 981 of the membership of the governing body if the governing body
 982 has nine or more members, or if approved by a referendum of the
 983 voters.

984 (8) The millage rate of a county or municipality,
 985 municipal service taxing unit of that county, and any special
 986 district dependent to that county or municipality may exceed in
 987 any year the maximum millage rate calculated pursuant to this
 988 section if the total county ad valorem taxes levied or total
 989 municipal ad valorem taxes levied, as defined in s. 200.001, do
 990 not exceed the maximum total county ad valorem taxes levied or
 991 maximum total municipal ad valorem taxes levied, as defined in
 992 s. 200.001, respectively. Voted millage, as defined in s.
 993 200.001, and taxes levied by a municipality or independent
 994 special district that has levied ad valorem taxes for less than
 995 5 years are not subject to the limitation on millage rates
 996 provided by this section. Total taxes levied may exceed the
 997 maximum calculated pursuant to this section as a result of an
 998 increase in taxable value above that certified in s. 200.065(1)

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999 | if such increase is less than the percentage amounts contained
 1000 | in s. 200.065(6) or if the administrative adjustment cannot be
 1001 | made because the value adjustment board is still in session at
 1002 | the time the tax roll is extended; otherwise however, if such
 1003 | increase in taxable value exceeds the percentage amounts
 1004 | contained in s. 200.065(6), millage rates subject to this
 1005 | section may ~~must~~ be reduced so that total taxes levied do not
 1006 | exceed the maximum. Any unit of government operating under a
 1007 | home rule charter adopted pursuant to ss. 10, 11, and 24, Art.
 1008 | VIII of the State Constitution of 1885, as preserved by s. 6(e),
 1009 | Art. VIII of the State Constitution of 1968, which is granted
 1010 | the authority in the State Constitution to exercise all the
 1011 | powers conferred now or hereafter by general law upon
 1012 | municipalities and which exercises such powers in the
 1013 | unincorporated area shall be recognized as a municipality under
 1014 | this section.

1015 | Section 13. (1) The executive director of the Department
 1016 | of Revenue is authorized, and all conditions are deemed met, to
 1017 | adopt emergency rules under ss. 120.536(1) and 120.54(4),
 1018 | Florida Statutes, for the purpose of implementing this act.

1019 | (2) Notwithstanding any other provision of law, such
 1020 | emergency rules shall remain in effect for 18 months after the
 1021 | date of adoption and may be renewed during the pendency of
 1022 | procedures to adopt rules addressing the subject of the
 1023 | emergency rules.

1024 | Section 14. Notwithstanding the provisions of s.
 1025 | 193.155(8)(e) and (f), Florida Statutes, as amended by this act,
 1026 | for the 2008 taxable year, the property appraiser must accept

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1027 and consider applications for assessment under s. 193.155(8),
1028 Florida Statutes, that are submitted by May 1.

1029 Section 15. The Department of Revenue shall report by
1030 February 1, 2009, to the President of the Senate and the Speaker
1031 of the House of Representatives on the effect of recent changes
1032 in law on the Notice of Proposed Property Taxes as specified in
1033 s. 200.069, Florida Statutes. The report shall examine the
1034 consistency, completeness, and accuracy of the information being
1035 provided to taxpayers in light of recently enacted exemptions
1036 from property tax and assessment increase limitations and shall
1037 examine the effect of these exemptions and assessment increase
1038 limitations on school and nonschool taxable value and the
1039 maximum millage levy limitations.

1040 Section 16. Except as otherwise expressly provided in this
1041 act, this act shall take effect upon becoming a law and shall
1042 apply to the 2008 and subsequent tax rolls.