



897136

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2009	.	
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The Committee on Finance and Tax (Bennett) recommended the following:

Senate Amendment (with title amendment)

Between lines 272 and 273
insert:

Section 4. Subsection (1) of section 195.073, Florida Statutes, is amended to read:

195.073 Classification of property.—All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The department may designate other subclassifications of property.



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12 No assessment roll may be approved by the department which does
13 not show proper classifications.

14 (1) Real property must be classified according to the
15 assessment basis of the land into the following classes:

16 (a) Residential, subclassified into categories, one
17 category for homestead property and one for nonhomestead
18 property:

19 1. Single family.

20 2. Mobile homes.

21 3. Multifamily.

22 4. Condominiums.

23 5. Cooperatives.

24 6. Retirement homes.

25 (b) Commercial and industrial.

26 (c) Agricultural.

27 (d) Nonagricultural acreage.

28 (e) High-water recharge.

29 (f) Historic property used for commercial or certain
30 nonprofit purposes.

31 (g) Exempt, wholly or partially.

32 (h) Centrally assessed.

33 (i) Leasehold interests.

34 (j) Time-share property.

35 (k) Working waterfront property.

36 (l) Other.

37
38 ===== T I T L E A M E N D M E N T =====

39 And the title is amended as follows:

40 Delete line 40



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41 and insert:
42
43 certification requirements; amending s. 195.073, F.S.; providing
44 for the classification of land as working waterfront property on
45 an assessment roll; amending s. 259.105, F.S.;