

1 A bill to be entitled
 2 An act relating to property appraisers; amending s.
 3 193.023, F.S.; revising property appraisers' authority to
 4 inspect property for assessment purposes; amending s.
 5 196.011, F.S.; revising required time limitations for
 6 filing applications for homestead exemptions; revising
 7 procedural requirements for property appraiser approval of
 8 such exemptions; amending s. 196.015, F.S.; revising
 9 factors for consideration by property appraisers in
 10 determining permanent residency for homestead exemption
 11 purposes; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 15 Section 1. Subsection (2) of section 193.023, Florida
 16 Statutes, is amended to read:

17 193.023 Duties of the property appraiser in making
 18 assessments.--

19 (2) In making his or her assessment of the value of real
 20 property, the property appraiser is required to physically
 21 inspect the property at least once every 5 years. Where
 22 geographically suitable, and at the discretion of the property
 23 appraiser, the property appraiser may use image technology in
 24 lieu of physical inspection,~~and may review image technology, as~~
 25 ~~the property appraiser deems necessary,~~ to ensure that the tax
 26 roll meets all the requirements of law. However, the property
 27 appraiser shall physically inspect any parcel of taxable real
 28 property upon the request of the taxpayer or owner.

29 Section 2. Subsection (8) of section 196.011, Florida
 30 Statutes, is amended to read:

31 196.011 Annual application required for exemption.--

32 (8) Any applicant who is qualified to receive any
 33 exemption under subsection (1) and who fails to file an
 34 application by March 1, must ~~may~~ file an application for the
 35 exemption with the property appraiser on or before the 25th day
 36 following the mailing by the property appraiser of the notices
 37 required under s. 194.011(1). Upon receipt of sufficient
 38 evidence, as determined by the property appraiser, demonstrating
 39 the applicant was unable to apply for the exemption in a timely
 40 manner or otherwise demonstrating extenuating circumstances
 41 judged by the property appraiser to warrant granting the
 42 exemption, the property appraiser may grant the exemption. If
 43 the applicant fails to produce sufficient evidence demonstrating
 44 the applicant was unable to apply for the exemption in a timely
 45 manner or otherwise demonstrating extenuating circumstances as
 46 judged by the property appraiser, the applicant ~~and~~ may file,
 47 pursuant to s. 194.011(3), a petition with the value adjustment
 48 board requesting that the exemption be granted. Such petition
 49 must ~~may~~ be filed ~~at any time~~ during the taxable year on or
 50 before the 25th day following the mailing of the notice by the
 51 property appraiser as provided in s. 194.011(1). Notwithstanding
 52 the provisions of s. 194.013, such person must pay a
 53 nonrefundable fee of \$15 upon filing the petition. Upon
 54 reviewing the petition, if the person is qualified to receive
 55 the exemption and demonstrates particular extenuating
 56 circumstances judged by ~~the property appraiser or~~ the value

57 | adjustment board to warrant granting the exemption, ~~the property~~
 58 | ~~appraiser or~~ the value adjustment board may grant the exemption
 59 | for the current year.

60 | Section 3. Section 196.015, Florida Statutes, is amended
 61 | to read:

62 | 196.015 Permanent residency; factual determination by
 63 | property appraiser.--Intention to establish a permanent
 64 | residence in this state is a factual determination to be made,
 65 | in the first instance, by the property appraiser. Although any
 66 | one factor is not conclusive of the establishment or
 67 | nonestablishment of permanent residence, the following are
 68 | relevant factors that may be considered by the property
 69 | appraiser in making his or her determination as to the intent of
 70 | a person claiming a homestead exemption to establish a permanent
 71 | residence in this state:

72 | (1) A formal declaration ~~declarations~~ of domicile by the
 73 | applicant recorded in the public records of the county in which
 74 | the exemption is being sought.

75 | (2) Evidence of the location where the applicant's
 76 | dependent children are registered for school ~~Informal statements~~
 77 | ~~of the applicant.~~

78 | (3) The place of employment of the applicant.

79 | (4) The previous permanent residency by the applicant in a
 80 | state other than Florida or in another country and the date non-
 81 | Florida residency was terminated.

82 | (5) Proof of voter registration in this state with the
 83 | voter-identification-card address of the applicant, or other
 84 | official correspondence from the county supervisor of elections

85 providing proof of voter registration, matching the address of
 86 the physical location where the exemption is being sought ~~The~~
 87 ~~place where the applicant is registered to vote.~~

88 (6) A valid Florida driver's license or Florida
 89 identification card and evidence of relinquishment of driver's
 90 licenses from any other states ~~The place of issuance of a~~
 91 ~~driver's license to the applicant.~~

92 (7) ~~The place of~~ Issuance of a Florida license tag on any
 93 motor vehicle owned by the applicant.

94 (8) The address as listed on federal income tax returns
 95 filed by the applicant.

96 (9) The location where the applicant's bank statements and
 97 checking accounts are registered.

98 (10) Proof of payment for utilities at the property for
 99 which permanent residency is being claimed.

100 Section 4. This act shall take effect July 1, 2009.