

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 to include use of  
 5           image technology in lieu of physical inspection; requiring  
 6           the Department of Revenue to establish minimum standards  
 7           for use of image technology; providing a criterion;  
 8           amending s. 196.011, F.S.; revising required time  
 9           limitations for filing applications for homestead  
 10          exemptions; revising procedural requirements for property  
 11          appraiser approval of such exemptions; amending s.  
 12          196.015, F.S.; revising factors for consideration by  
 13          property appraisers in determining permanent residency for  
 14          homestead exemption purposes; providing an effective date.

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 16 Be It Enacted by the Legislature of the State of Florida:

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

20           193.023 Duties of the property appraiser in making  
 21 assessments.--

22           (2) In making his or her assessment of the value of real  
 23 property, the property appraiser is required to physically  
 24 inspect the property at least once every 5 years. Where  
 25 geographically suitable, and at the discretion of the property  
 26 appraiser, the property appraiser may use image technology in  
 27 lieu of physical inspection, ~~and may review image technology, as~~  
 28 ~~the property appraiser deems necessary,~~ to ensure that the tax

29 | roll meets all the requirements of law. The Department of  
30 | Revenue shall establish minimum standards for the use of image  
31 | technology consistent with standards developed by professionally  
32 | recognized sources for mass appraisal of real property. However,  
33 | the property appraiser shall physically inspect any parcel of  
34 | taxable real property upon the request of the taxpayer or owner.

35 | Section 2. Subsection (8) of section 196.011, Florida  
36 | Statutes, is amended to read:

37 | 196.011 Annual application required for exemption.--

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

57 | property appraiser as provided in s. 194.011(1). Notwithstanding  
58 | the provisions of s. 194.013, such person must pay a  
59 | nonrefundable fee of \$15 upon filing the petition. Upon  
60 | reviewing the petition, if the person is qualified to receive  
61 | the exemption and demonstrates particular extenuating  
62 | circumstances judged by ~~the property appraiser or~~ the value  
63 | adjustment board to warrant granting the exemption, ~~the property~~  
64 | ~~appraiser or~~ the value adjustment board may grant the exemption  
65 | for the current year.

66 | Section 3. Section 196.015, Florida Statutes, is amended  
67 | to read:

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

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

81 | (2) Evidence of the location where the applicant's  
82 | dependent children are registered for school ~~Informal statements~~  
83 | ~~of the applicant.~~

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

85 (4) The previous permanent residency by the applicant in a  
 86 state other than Florida or in another country and the date non-  
 87 Florida residency was terminated.

88 (5) Proof of voter registration in this state with the  
 89 voter information card address of the applicant, or other  
 90 official correspondence from the supervisor of elections  
 91 providing proof of voter registration, matching the address of  
 92 the physical location where the exemption is being sought ~~The~~  
 93 ~~place where the applicant is registered to vote.~~

94 (6) A valid Florida driver's license issued under s.  
 95 322.18 or a valid Florida identification card issued under s.  
 96 322.051 and evidence of relinquishment of driver's licenses from  
 97 any other states ~~The place of issuance of a driver's license to~~  
 98 ~~the applicant.~~

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

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

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

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

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