

ENROLLED
CS/CS/HB 179

2009 Legislature

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.

15
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

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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

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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.

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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.