

By Senator Baker

20-00886-09

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

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

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

18 193.023 Duties of the property appraiser in making
19 assessments.—

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

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

32 196.011 Annual application required for exemption.—

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

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59 ~~appraiser or~~ the value adjustment board may grant the exemption
60 for the current year.

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

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

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

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

79 (3) The place of employment of the applicant.

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

83 (5) Proof of voter registration in this state with the
84 voter-identification-card address of the applicant, or other
85 official correspondence from the county supervisor of elections
86 providing proof of voter registration, matching the address of
87 the physical location where the exemption is being sought ~~The~~

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88 ~~place where the applicant is registered to vote.~~

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

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

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

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

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

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