

By the Committee on Finance and Tax; and Senator Baker

593-03043-09

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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; requiring  
5 the Department of Revenue to establish minimum  
6 standards for the use of image technology consistent  
7 with standards developed by professionally recognized  
8 sources for mass appraisal of real property; amending  
9 s. 196.011, F.S.; revising required time limitations  
10 for filing applications for homestead exemptions;  
11 revising procedural requirements for property  
12 appraiser approval of such exemptions; amending s.  
13 196.015, F.S.; revising factors for consideration by  
14 property appraisers in determining permanent residency  
15 for homestead exemption purposes; providing an  
16 effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

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

22 193.023 Duties of the property appraiser in making  
23 assessments.—

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

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

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

39 196.011 Annual application required for exemption.—

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

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

68 Section 3. Section 196.015, Florida Statutes, is amended to  
69 read:

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

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

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

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

87 (4) The previous permanent residency by the applicant in a

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88 state other than Florida or in another country and the date non-  
89 Florida residency was terminated.

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

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

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

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

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

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

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