

1 A bill to be entitled
2 An act relating to property taxation; amending s. 193.155,
3 F.S.; revising criteria under which transfer of homestead
4 property is not considered a change of ownership; amending
5 s. 193.1554, F.S.; specifying an additional type of
6 transfer under which no change of ownership of
7 nonhomestead residential property occurs; amending s.
8 193.1555, F.S.; specifying an additional type of transfer
9 under which no change of ownership of nonresidential
10 property occurs; amending s. 193.1556, F.S.; providing
11 that a recorded deed or other instrument serves as notice
12 of a change of ownership; requiring the Department of
13 Revenue to provide a form by which a property owner may
14 notify a property appraiser of a change of ownership;
15 specifying a form requirement; amending s. 196.061, F.S.;
16 revising criteria for rental of a homestead as
17 constituting abandonment of the homestead; providing a
18 definition; creating s. 193.1553, F.S.; providing a
19 definition; requiring property appraisers to consider the
20 existence of a cancer cluster in determining the assessed
21 value of property; requiring the property appraiser to
22 consider certain information in making such
23 determinations; providing for future review and repeal;
24 amending s. 197.502, F.S.; authorizing tax collectors to
25 recover reimbursement of certain electronic tax deed
26 application service vendor fees; authorizing certain tax
27 collectors to require the use of electronic tax deed
28 application services; authorizing persons who rent certain

29 heavy equipment to collect a tangible personal property
30 tax recovery fee on certain heavy equipment property
31 rentals for certain purposes; requiring disclosure of the
32 fee in the rental agreement; specifying a rate for the
33 fee; limiting the total fee collected at each business
34 location; providing for refund or credit of amounts
35 collected in excess of tangible personal property taxes
36 levied on such equipment; providing definitions; providing
37 effective dates.

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

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41 Section 1. Subsection (3) of section 193.155, Florida
42 Statutes, is amended to read:

43 193.155 Homestead assessments.—Homestead property shall be
44 assessed at just value as of January 1, 1994. Property receiving
45 the homestead exemption after January 1, 1994, shall be assessed
46 at just value as of January 1 of the year in which the property
47 receives the exemption unless the provisions of subsection (8)
48 apply.

49 (3) (a) Except as provided in this subsection or subsection
50 (8), property assessed under this section shall be assessed at
51 just value as of January 1 of the year following a change of
52 ownership. Thereafter, the annual changes in the assessed value
53 of the property are subject to the limitations in subsections
54 (1) and (2). For the purpose of this section, a change of
55 ownership means any sale, foreclosure, or transfer of legal

56 title or beneficial title in equity to any person, except as
 57 provided in this subsection. There is no change of ownership if:

58 ~~1.(a)~~ Subsequent to the change or transfer, the same
 59 person is entitled to the homestead exemption as was previously
 60 entitled and:

61 ~~a.1.~~ The transfer of title is to correct an error;

62 ~~b.2.~~ The transfer is between legal and equitable title or
 63 equitable and equitable title and no additional person applies
 64 for a homestead exemption on the property; or

65 ~~c.3.~~ The change or transfer is by means of an instrument
 66 in which the owner is listed as both grantor and grantee of the
 67 real property and one or more other individuals are additionally
 68 named as grantee. However, if any individual who is additionally
 69 named as a grantee applies for a homestead exemption on the
 70 property, the application shall be considered a change of
 71 ownership;

72 ~~2.(b)~~ Legal or equitable title is changed or transferred
 73 ~~The transfer is~~ between husband and wife, including a change or
 74 transfer to a surviving spouse or a transfer due to a
 75 dissolution of marriage;

76 ~~3.(e)~~ The transfer occurs by operation of law to the
 77 surviving spouse or minor child or children under s. 732.401
 78 ~~732.4015;~~ or

79 ~~4.(d)~~ Upon the death of the owner, the transfer is between
 80 the owner and another who is a permanent resident and is legally
 81 or naturally dependent upon the owner.

82 (b) For purposes of this subsection, a leasehold interest
 83 that qualifies for the homestead exemption under s. 196.031 or

84 s. 196.041 shall be treated as an equitable interest in the
 85 property.

86 Section 2. Subsection (5) of section 193.1554, Florida
 87 Statutes, is amended to read:

88 193.1554 Assessment of nonhomestead residential property.—

89 (5) Except as provided in this subsection, property
 90 assessed under this section shall be assessed at just value as
 91 of January 1 of the year following a change of ownership or
 92 control. Thereafter, the annual changes in the assessed value of
 93 the property are subject to the limitations in subsections (3)
 94 and (4). For purpose of this section, a change of ownership or
 95 control means any sale, foreclosure, transfer of legal title or
 96 beneficial title in equity to any person, or the cumulative
 97 transfer of control or of more than 50 percent of the ownership
 98 of the legal entity that owned the property when it was most
 99 recently assessed at just value, except as provided in this
 100 subsection. There is no change of ownership if:

- 101 (a) The transfer of title is to correct an error;
- 102 (b) The transfer is between legal and equitable title; ~~or~~
- 103 (c) The transfer is between husband and wife, including a
 104 transfer to a surviving spouse or a transfer due to a
 105 dissolution of marriage; or

106 (d) For a publicly traded company, the cumulative transfer
 107 of more than 50 percent of the ownership of the entity occurs
 108 through the buying and selling of shares of the company on a
 109 public exchange. This exception does not include a transfer made
 110 through a merger with or an acquisition by another company,
 111 including, but not limited to, acquisition by acquiring

112 outstanding shares of the company.

113 Section 3. Subsection (5) of section 193.1555, Florida
114 Statutes, is amended to read:

115 193.1555 Assessment of certain residential and
116 nonresidential real property.—

117 (5) Except as provided in this subsection, property
118 assessed under this section shall be assessed at just value as
119 of January 1 of the year following a qualifying improvement or
120 change of ownership or control. Thereafter, the annual changes
121 in the assessed value of the property are subject to the
122 limitations in subsections (3) and (4). For purpose of this
123 section:

124 (a) A qualifying improvement means any substantially
125 completed improvement that increases the just value of the
126 property by at least 25 percent.

127 (b) A change of ownership or control means any sale,
128 foreclosure, transfer of legal title or beneficial title in
129 equity to any person, or the cumulative transfer of control or
130 of more than 50 percent of the ownership of the legal entity
131 that owned the property when it was most recently assessed at
132 just value, except as provided in this subsection. There is no
133 change of ownership if:

- 134 1. The transfer of title is to correct an error; ~~or~~
- 135 2. The transfer is between legal and equitable title; or
- 136 3. For a publicly traded company, the cumulative transfer
137 of more than 50 percent of the ownership of the entity occurs
138 through the buying and selling of shares of the company on a
139 public exchange. This exception does not include a transfer made

140 through a merger with or an acquisition by another company,
 141 including, but not limited to, acquisition by acquiring
 142 outstanding shares of the company.

143 Section 4. Section 193.1556, Florida Statutes, is amended
 144 to read:

145 193.1556 Notice of change of ownership or control
 146 required.—

147 (1) Any person or entity that owns property assessed under
 148 s. 193.1554 or s. 193.1555 must notify the property appraiser
 149 promptly of any change of ownership or control as defined in ss.
 150 193.1554(5) and 193.1555(5). If the change of ownership is
 151 recorded by a deed or other instrument in the public records of
 152 the county where the property is located, the recorded deed or
 153 other instrument shall serve as notice to the property
 154 appraiser. If any property owner fails to so notify the property
 155 appraiser and the property appraiser determines that for any
 156 year within the prior 10 years the owner's property was not
 157 entitled to assessment under s. 193.1554 or s. 193.1555, the
 158 owner of the property is subject to the taxes avoided as a
 159 result of such failure plus 15 percent interest per annum and a
 160 penalty of 50 percent of the taxes avoided. It is the duty of
 161 the property appraiser making such determination to record in
 162 the public records of the county a notice of tax lien against
 163 any property owned by that person or entity in the county, and
 164 such property must be identified in the notice of tax lien. Such
 165 property is subject to the payment of all taxes and penalties.
 166 Such lien when filed shall attach to any property, identified in
 167 the notice of tax lien, owned by the person or entity that

168 illegally or improperly was assessed under s. 193.1554 or s.
 169 193.1555. If such person or entity no longer owns property in
 170 that county, but owns property in some other county or counties
 171 in the state, it shall be the duty of the property appraiser to
 172 record a notice of tax lien in such other county or counties,
 173 identifying the property owned by such person or entity in such
 174 county or counties, and it becomes a lien against such property
 175 in such county or counties.

176 (2) The Department of Revenue shall provide a form by
 177 which a property owner may provide notice to all property
 178 appraisers of a change in ownership or control. The form must
 179 allow the property owner to list all property that he or she
 180 owns or controls in this state for which a change of ownership
 181 or control as defined in s. 193.1554(5) or s. 193.1555(5) has
 182 occurred but has not been noticed previously to property
 183 appraisers. Providing notice on such form constitutes compliance
 184 with the notification requirements of this section.

185 Section 5. Section 196.061, Florida Statutes, is amended
 186 to read:

187 196.061 Rental of homestead to constitute abandonment.—The
 188 rental of all or substantially all of a ~~an entire~~ dwelling
 189 previously claimed to be a homestead for tax purposes shall
 190 constitute the abandonment of the ~~said~~ dwelling as a homestead,
 191 and such ~~said~~ abandonment shall continue until such dwelling is
 192 physically occupied by the owner thereof. However, such
 193 abandonment of such homestead after January 1 of any year shall
 194 not affect the homestead exemption for tax purposes for that
 195 particular year so long as this provision is not used for 2

196 consecutive years. The provisions of this section shall not
 197 apply to a member of the Armed Forces of the United States whose
 198 service in such forces is the result of a mandatory obligation
 199 imposed by the federal Selective Service Act or who volunteers
 200 for service as a member of the Armed Forces of the United
 201 States. As used in this section, the term "rental" means any
 202 rental, lease, license, or other similar agreement by which the
 203 owner is compensated for use of the dwelling by tenants or
 204 guests.

205 Section 6. Effective upon this act becoming a law, section
 206 193.1553, Florida Statutes, is created to read:

207 193.1553 Assessment of properties located in an area where
 208 a cancer cluster is present.—

209 (1) As used in this section, the term "cancer cluster"
 210 means a higher than expected number of cases of a particular
 211 type of cancer occurring in a local community over a defined
 212 period of time.

213 (2) When the existence of a cancer cluster has been
 214 confirmed by the Department of Health or the Centers for Disease
 215 Control and Prevention of the United States Department of Health
 216 and Human Services, the property appraiser shall take into
 217 consideration the presence of the cancer cluster when
 218 determining the assessed value of property located within the
 219 area where the cancer cluster exists. The property appraiser
 220 shall consider the latest available information regarding the
 221 effect of the cancer cluster on assessed values, including sales
 222 occurring after January 1, prior to determining the assessed
 223 value of the affected properties.

224 (3) This section expires July 1, 2017, unless reviewed and
 225 reenacted by the Legislature on or before that date.

226 Section 7. Subsections (1) and (2) of section 197.502,
 227 Florida Statutes, are amended to read:

228 197.502 Application for obtaining tax deed by holder of
 229 tax sale certificate; fees.—

230 (1) The holder of a ~~any~~ tax certificate, other than the
 231 county, at any time after 2 years have elapsed since April 1 of
 232 the year of issuance of the tax certificate and before the
 233 expiration of 7 years after ~~from~~ the date of issuance, may file
 234 the certificate and an application for a tax deed with the tax
 235 collector of the county where the property ~~lands~~ described in
 236 the certificate is ~~are~~ located. The application may be made on
 237 the entire parcel of property, or any part thereof which is
 238 capable of being readily separated from the whole but only after
 239 the separation has been received from the property appraiser.

240 The tax collector may charge ~~shall be allowed~~ a tax deed
 241 application fee of \$75, and may charge for reimbursement of fees
 242 charged by a vendor to the tax collector for providing an
 243 electronic tax deed application program or service. A tax
 244 collector offering electronic tax deed applications may require
 245 the holder of a tax certificate to use such electronic tax deed
 246 application services.

247 (2) A ~~Any~~ certificateholder, other than the county, who
 248 applies ~~makes application~~ for a tax deed shall pay the tax
 249 collector at the time of application the fees set forth in
 250 subsection (1); all amounts required for redemption or purchase
 251 of all other outstanding tax certificates, plus interest; ~~any~~

252 omitted taxes, plus interest;~~;~~ any delinquent taxes, plus
 253 interest;~~;~~ and current taxes, if due, covering the property
 254 ~~land~~.

255 Section 8. Heavy equipment rental; tangible personal
 256 property tax recovery fee.—

257 (1) A person who engages in the business of renting heavy
 258 equipment under short-term rental agreements may collect a
 259 tangible personal property tax recovery fee on the rental of
 260 heavy equipment. The purpose of the fee is to allow the owner of
 261 the heavy equipment to recover the tangible personal property
 262 taxes imposed upon such equipment. The amount of the fee must be
 263 disclosed in the rental agreement. The rate of the recovery fee
 264 shall be the prior year's tax rate levied on the tangible
 265 personal property at the business location. The total recovery
 266 fee collected at each business location during a calendar year
 267 shall not exceed the total tangible personal property tax levied
 268 upon the location's tangible personal property in that calendar
 269 year. If a business location collects any amount in excess of
 270 the personal property taxes levied upon the tangible personal
 271 property located at the business location, the business location
 272 shall credit or refund the overage back to each customer.

273 (2) As used in this section, the term:

274 (a) "Heavy equipment property" means industrial or
 275 construction equipment and includes, but is not limited to,
 276 equipment described under North American Industry Classification
 277 System (NAICS) code 532412, as published in 2007 by the Office
 278 of Management and Budget, Executive Office of the President.

279 (b) "Short-term rental agreement" means only a lease or
280 rental agreement entered into for a term of less than 365 days
281 or an at-will contract that does not specify the length of time
282 of the contract. The term does not include any extension or
283 renewal of a lease contract with an original term of 1 year or
284 more.

285 Section 9. Except as otherwise expressly provided in this
286 act and except for this section which shall take effect upon
287 this act becoming a law, this act shall take effect July 1,
288 2010.