

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Dorworth offered the following:

**Substitute Amendment for Amendment (754161) (with title amendment)**

Remove everything after the enacting clause and insert:

Section 1. If House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012, subsection (3) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential property.—

(3) Beginning in 2013 ~~2009~~, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 5 ~~10~~ percent of the assessed value of the property for the prior year, except as

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17 provided in subsection (6).

18 Section 2. If House Joint Resolution 381 or Senate Joint  
19 Resolution 658, 2011 Regular Session, is approved by a vote of  
20 the electors in a special election held concurrent with the  
21 presidential preference primary in 2012, subsection (3) of  
22 section 193.1554, Florida Statutes, is amended to read:

23 193.1554 Assessment of nonhomestead residential property.—

24 (3) Beginning in 2012 ~~2009~~, or the year following the year  
25 the property is placed on the tax roll, whichever is later, the  
26 property shall be reassessed annually on January 1. Any change  
27 resulting from such reassessment may not exceed 5 ~~10~~ percent of  
28 the assessed value of the property for the prior year, except as  
29 provided in subsection (6).

30 Section 3. If House Joint Resolution 381 or Senate Joint  
31 Resolution 658, 2011 Regular Session, is approved by a vote of  
32 the electors in the general election held in November 2012,  
33 subsection (3) of section 193.1555, Florida Statutes, is amended  
34 to read:

35 193.1555 Assessment of certain residential and  
36 nonresidential real property.—

37 (3) Beginning in 2013 ~~2009~~, or the year following the year  
38 the property is placed on the tax roll, whichever is later, the  
39 property shall be reassessed annually on January 1. Any change  
40 resulting from such reassessment may not exceed 5 ~~10~~ percent of  
41 the assessed value of the property for the prior year, except as  
42 provided in subsection (6).

43 Section 4. If House Joint Resolution 381 or Senate Joint  
44 Resolution 658, 2011 Regular Session, is approved by a vote of  
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45 the electors in a special election held concurrent with the  
46 presidential preference primary in 2012, subsection (3) of  
47 section 193.1555, Florida Statutes, is amended to read:

48 193.1555 Assessment of certain residential and  
49 nonresidential real property.—

50 (3) Beginning in 2012 ~~2009~~, or the year following the year  
51 the property is placed on the tax roll, whichever is later, the  
52 property shall be reassessed annually on January 1. Any change  
53 resulting from such reassessment may not exceed 5 ~~10~~ percent of  
54 the assessed value of the property for the prior year, except as  
55 provided in subsection (6).

56 Section 5. If House Joint Resolution 381 or Senate Joint  
57 Resolution 658, 2011 Regular Session, is approved by a vote of  
58 the electors in the general election held in November 2012,  
59 section 196.078, Florida Statutes, is created to read:

60 196.078 Additional homestead exemption for a first-time  
61 Florida homesteader.—

62 (1) As used in this section, the term "first-time Florida  
63 homesteader" means a person who establishes the right to receive  
64 the homestead exemption provided in s. 196.031 within 1 year  
65 after purchasing the homestead property and who has not owned  
66 property in the 3 calendar years prior to such purchase to which  
67 the homestead exemption provided in s. 196.031(1)(a) applied.

68 (2) For purposes of this section, the date on which the  
69 deed or other transfer instrument was signed and notarized or  
70 otherwise executed shall be considered the date a property was  
71 purchased.

72 (3) Every first-time Florida homesteader is entitled to an  
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73 additional homestead exemption in an amount equal to 50 percent  
74 of the homestead property's just value on January 1 of the year  
75 the homestead is established, for all levies other than school  
76 district levies. The additional exemption may not exceed the  
77 median just value for homestead property in the county where the  
78 property at issue is located in the calendar year immediately  
79 preceding January 1 of the year the homestead is established.  
80 The additional exemption applies for a period of 5 years or  
81 until the year the property is sold, whichever occurs first. The  
82 amount of the additional exemption shall be reduced in each  
83 subsequent year by an amount equal to 20 percent of the amount  
84 of the additional exemption received in the year the homestead  
85 was established or by an amount equal to the difference between  
86 the just value of the property and the assessed value of the  
87 property determined under s. 193.155, whichever is greater. Not  
88 more than one exemption provided under this subsection is  
89 allowed per homestead property. The additional exemption applies  
90 to property purchased on or after January 1, 2012, but is not  
91 available in the sixth and subsequent years after the additional  
92 exemption is first received.

93 (4) The property appraiser shall require a first-time  
94 Florida homesteader claiming an exemption under this section to  
95 submit, not later than March 1 on a form prescribed by the  
96 Department of Revenue, a sworn statement attesting that the  
97 taxpayer, and each other person who holds legal or equitable  
98 title to the property, has not owned property in the 3 calendar  
99 years prior to such purchase to which the homestead exemption  
100 provided by s. 196.031(1)(a) applied. In order for the exemption

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101 to be retained upon the addition of another person to the title  
102 to the property, the person added must also submit, not later  
103 than the subsequent March 1 on a form prescribed by the  
104 department, a sworn statement attesting that he or she has not  
105 owned property in the 3 calendar years prior to being added to  
106 the title to which the homestead exemption provided by s.  
107 196.031(1)(a) applied.

108 (5) Sections 196.131 and 196.161 apply to the exemption  
109 provided in this section.

110 Section 6. If House Joint Resolution 381 or Senate Joint  
111 Resolution 658, 2011 Regular Session, is approved by a vote of  
112 the electors in a special election held concurrent with the  
113 presidential preference primary in 2012, section 196.078,  
114 Florida Statutes, is created to read:

115 196.078 Additional homestead exemption for a first-time  
116 Florida homesteader.-

117 (1) As used in this section, the term "first-time Florida  
118 homesteader" means a person who establishes the right to receive  
119 the homestead exemption provided in s. 196.031 within 1 year  
120 after purchasing the homestead property and who has not owned  
121 property in the 3 calendar years prior to such purchase to which  
122 the homestead exemption provided in s. 196.031(1)(a) applied.

123 (2) For purposes of this section, the date on which the  
124 deed or other transfer instrument was signed and notarized or  
125 otherwise executed shall be considered the date a property was  
126 purchased.

127 (3) Every first-time Florida homesteader is entitled to an  
128 additional homestead exemption in an amount equal to 50 percent

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129 of the homestead property's just value on January 1 of the year  
130 the homestead is established, for all levies other than school  
131 district levies. The additional exemption may not exceed the  
132 median just value for homestead property in the county where the  
133 property at issue is located in the calendar year immediately  
134 preceding January 1 of the year the homestead is established.  
135 The additional exemption applies for a period of 5 years or  
136 until the year the property is sold, whichever occurs first. The  
137 amount of the additional exemption shall be reduced in each  
138 subsequent year by an amount equal to 20 percent of the amount  
139 of the additional exemption received in the year the homestead  
140 was established or by an amount equal to the difference between  
141 the just value of the property and the assessed value of the  
142 property determined under s. 193.155, whichever is greater. Not  
143 more than one exemption provided under this subsection is  
144 allowed per homestead property. The additional exemption applies  
145 to property purchased on or after January 1, 2011, but is not  
146 available in the sixth and subsequent years after the additional  
147 exemption is first received.

148 (4) (a) In 2011, the property appraiser shall require a  
149 first-time Florida homesteader claiming an exemption under this  
150 section to submit, not later than June 1 on a form prescribed by  
151 the Department of Revenue, a sworn statement attesting that the  
152 taxpayer, and each other person who holds legal or equitable  
153 title to the property, has not owned property in the 3 calendar  
154 years prior to such purchase to which the homestead exemption  
155 provided by s. 196.031(1) (a) applied.

156 (b) In 2013 and thereafter, the property appraiser shall

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157 require a first-time Florida homesteader claiming an exemption  
158 under this section to submit, not later than March 1 on a form  
159 prescribed by the Department of Revenue, a sworn statement  
160 attesting that the taxpayer, and each other person who holds  
161 legal or equitable title to the property, has not owned property  
162 in the 3 calendar years prior to such purchase to which the  
163 homestead exemption provided by s. 196.031(1) (a) applied.

164 (c) In order for the exemption provided under this section  
165 to be retained upon the addition of another person to the title  
166 to the property, the person added must also submit, not later  
167 than the subsequent March 1 on a form prescribed by the  
168 department, a sworn statement attesting that he or she has not  
169 owned property in the 3 calendar years prior to being added to  
170 the title to which the homestead exemption provided by s.  
171 196.031(1) (a) applied.

172 (5) Sections 196.131 and 196.161 apply to the exemption  
173 provided in this section.

174 Section 7. (1) In anticipation of implementing this act,  
175 the executive director of the Department of Revenue is  
176 authorized, and all conditions are deemed met, to adopt  
177 emergency rules under ss. 120.536(1) and 120.54(4), Florida  
178 Statutes, to make necessary changes and preparations so that  
179 forms, methods, and data records, electronic or otherwise, are  
180 ready and in place if sections 2, 4, and 6 or sections 1, 3, and  
181 5 of this act become law.

182 (2) Notwithstanding any other provision of law, such  
183 emergency rules shall remain in effect for 18 months after the  
184 date of adoption and may be renewed during the pendency of

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185 procedures to adopt rules addressing the subject of the  
186 emergency rules.

187 Section 8. If House Joint Resolution 381 or Senate Joint  
188 Resolution 658, 2011 Regular Session, is approved by a vote of  
189 the electors in a special election held concurrent with the  
190 presidential preference primary in 2012 or in the general  
191 election held in November 2012, section 218.12, Florida  
192 Statutes, is amended to read:

193 218.12 Appropriations to offset reductions in ad valorem  
194 tax revenue in fiscally constrained counties.—

195 (1) (a) Beginning in fiscal year 2008-2009, the Legislature  
196 shall appropriate moneys to offset the reductions in ad valorem  
197 tax revenue experienced by fiscally constrained counties, as  
198 defined in s. 218.67(1), which occur as a direct result of the  
199 implementation of revisions of Art. VII of the State  
200 Constitution approved in the special election held on January  
201 29, 2008. The moneys appropriated for this purpose shall be  
202 distributed in January of each fiscal year among the fiscally  
203 constrained counties based on each county's proportion of the  
204 total reduction in ad valorem tax revenue resulting from the  
205 implementation of the revision.

206 (b) +2) On or before November 15 of each year, beginning in  
207 2008, each fiscally constrained county shall apply to the  
208 Department of Revenue to participate in the distribution of the  
209 appropriation and provide documentation supporting the county's  
210 estimated reduction in ad valorem tax revenue in the form and  
211 manner prescribed by the Department of Revenue. The  
212 documentation must include an estimate of the reduction in

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213 taxable value directly attributable to revisions of Art. VII of  
214 the State Constitution for all county taxing jurisdictions  
215 within the county and shall be prepared by the property  
216 appraiser in each fiscally constrained county. The documentation  
217 must also include the county millage rates applicable in all  
218 such jurisdictions for both the current year and the prior year;  
219 rolled-back rates, determined as provided in s. 200.065, for  
220 each county taxing jurisdiction; and maximum millage rates that  
221 could have been levied by majority vote pursuant to s. 200.185.  
222 For purposes of this section, each fiscally constrained county's  
223 reduction in ad valorem tax revenue shall be calculated as 95  
224 percent of the estimated reduction in taxable value times the  
225 lesser of the 2007 applicable millage rate or the applicable  
226 millage rate for each county taxing jurisdiction in the prior  
227 year.

228 ~~(c)(3)~~ In determining the reductions in ad valorem tax  
229 revenues occurring as a result of the implementation of the  
230 revisions to Art. VII of the State Constitution approved in the  
231 special election held on January 29, 2008, the value of  
232 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the  
233 State Constitution shall include only the reduction in taxable  
234 value for homesteads established January 1 of the year in which  
235 the determination is being made.

236 (2)(a) Beginning in the 2012-2013 fiscal year, the  
237 Legislature shall consider appropriating moneys to offset the  
238 reductions in ad valorem tax revenue experienced by fiscally  
239 constrained counties, as defined in s. 218.67(1), which occur as  
240 a direct result of the implementation of the revision of Art.

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241 VII of the State Constitution contained in House Joint  
242 Resolution 381 or Senate Joint Resolution 658, 2011 Regular  
243 Session. The moneys appropriated for this purpose shall be  
244 distributed among the fiscally constrained counties based on  
245 each county's proportion of the total reduction in ad valorem  
246 tax revenue resulting from the implementation of the revision.

247 (b) On or before February 1 each year, each fiscally  
248 constrained county shall apply to the Department of Revenue to  
249 participate in the distribution of the appropriation and provide  
250 documentation supporting the county's estimated reduction in ad  
251 valorem tax revenue to the Department of Revenue.

252 Section 9. This act shall take effect upon becoming a law,  
253 except that the sections of this act which take effect upon the  
254 approval of House Joint Resolution 381 or Senate Joint  
255 Resolution 658, 2011 Regular Session, by a vote of the electors  
256 in a special election held concurrent with the presidential  
257 preference primary in 2012 shall apply retroactively to the 2012  
258 tax roll if the revision of the State Constitution contained in  
259 House Joint Resolution 381 or Senate Joint Resolution 658, 2011  
260 Regular Session, is approved by a vote of the electors in a  
261 special election held concurrent with the presidential  
262 preference primary in 2012; or the sections of this act which  
263 take effect upon the approval of House Joint Resolution 381 or  
264 Senate Joint Resolution 658, 2011 Regular Session, by a vote of  
265 the electors in the general election held in November 2012 shall  
266 apply to the 2013 tax roll if the revision of the State  
267 Constitution contained in House Joint Resolution 381 or Senate  
268 Joint Resolution 658, 2011 Regular Session, is approved by a  
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269 | vote of the electors in the general election held in November  
270 | 2012.

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273 | **T I T L E A M E N D M E N T**

274 | Remove the entire title and insert:

275 | A bill to be entitled

276 | An act relating to ad valorem taxation; amending s.  
277 | 193.1554, F.S.; reducing the amount by which any  
278 | change in the value of nonhomestead residential  
279 | property resulting from an annual reassessment may  
280 | exceed the assessed value of the property for the  
281 | prior year; amending s. 193.1555, F.S.; reducing the  
282 | amount by which any change in the value of certain  
283 | residential and nonresidential real property resulting  
284 | from an annual reassessment may exceed the assessed  
285 | value of the property for the prior year; creating s.  
286 | 196.078, F.S.; providing a definition; providing a  
287 | first-time Florida homesteader with an additional  
288 | homestead exemption; providing for calculation of the  
289 | exemption; providing for the applicability period of  
290 | the exemption; providing for an annual reduction in  
291 | the exemption during the applicability period;  
292 | providing application procedures; providing for  
293 | applicability of specified provisions; providing for  
294 | contingent effect of provisions and varying dates of  
295 | application depending on the adoption and adoption  
296 | date of specified joint resolutions; authorizing the

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297 Department of Revenue to adopt emergency rules;  
298 providing for application and renewal of emergency  
299 rules; amending s. 218.12, F.S.; requiring the  
300 Legislature to consider appropriating funds to  
301 fiscally constrained counties to offset reductions in  
302 ad valorem tax revenue as the result of the  
303 implementation of certain revisions to the State  
304 Constitution; requiring application to the department  
305 to participate in the distribution of such an  
306 appropriation; providing for certain contingent effect  
307 and retroactive application; providing an effective  
308 date.