

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Dorworth offered the following:

2
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

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

10 193.1554 Assessment of nonhomestead residential property.-

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

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

21 193.1554 Assessment of nonhomestead residential property.—

22 (3) Beginning in 2012 ~~2009~~, or the year following the year
23 the property is placed on the tax roll, whichever is later, the
24 property shall be reassessed annually on January 1. Any change
25 resulting from such reassessment may not exceed 3 ~~40~~ percent of
26 the assessed value of the property for the prior year.

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

32 193.1555 Assessment of certain residential and
33 nonresidential real property.—

34 (3) Beginning in 2013 ~~2009~~, or the year following the year
35 the property is placed on the tax roll, whichever is later, the
36 property shall be reassessed annually on January 1. Any change
37 resulting from such reassessment may not exceed 3 ~~40~~ percent of
38 the assessed value of the property for the prior year.

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

44 193.1555 Assessment of certain residential and

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45 nonresidential real property.—

46 (3) Beginning in 2012 ~~2009~~, or the year following the year
47 the property is placed on the tax roll, whichever is later, the
48 property shall be reassessed annually on January 1. Any change
49 resulting from such reassessment may not exceed 3 ~~10~~ percent of
50 the assessed value of the property for the prior year.

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

55 196.078 Additional homestead exemption for a first-time
56 Florida homesteader.—

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

63 (2) For purposes of this section, the date on which the
64 deed or other transfer instrument was signed and notarized or
65 otherwise executed shall be considered the date a property was
66 purchased.

67 (3) Every first-time Florida homesteader is entitled to an
68 additional homestead exemption in an amount equal to 50 percent
69 of the homestead property's just value on January 1 of the year
70 the homestead is established, for all levies other than school
71 district levies. The additional exemption may not exceed the
72 median just value for homestead property in the county where the

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73 property at issue is located in the calendar year immediately
74 preceding January 1 of the year the homestead is established.
75 The additional exemption applies for a period of 5 years or
76 until the year the property is sold, whichever occurs first. The
77 amount of the additional exemption shall be reduced in each
78 subsequent year by an amount equal to 20 percent of the amount
79 of the additional exemption received in the year the homestead
80 was established or by an amount equal to the difference between
81 the just value of the property and the assessed value of the
82 property determined under s. 193.155, whichever is greater. Not
83 more than one exemption provided under this subsection is
84 allowed per homestead property. The additional exemption applies
85 to property purchased on or after January 1, 2011, but is not
86 available in the sixth and subsequent years after the additional
87 exemption is first received.

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

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101 the title to which the homestead exemption provided by s.
102 196.031(1) (a) applied.

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

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

110 196.078 Additional homestead exemption for a first-time
111 Florida homesteader.—

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

118 (2) For purposes of this section, the date on which the
119 deed or other transfer instrument was signed and notarized or
120 otherwise executed shall be considered the date a property was
121 purchased.

122 (3) Every first-time Florida homesteader is entitled to an
123 additional homestead exemption in an amount equal to 50 percent
124 of the homestead property's just value on January 1 of the year
125 the homestead is established, for all levies other than school
126 district levies. The additional exemption may not exceed the
127 median just value for homestead property in the county where the
128 property at issue is located in the calendar year immediately

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

143 (4) (a) In 2012, the property appraiser shall require a
144 first-time Florida homesteader claiming an exemption under this
145 section to submit, not later than June 1 on a form prescribed by
146 the Department of Revenue, a sworn statement attesting that the
147 taxpayer, and each other person who holds legal or equitable
148 title to the property, has not owned property in the 3 calendar
149 years prior to such purchase to which the homestead exemption
150 provided by s. 196.031(1) (a) applied.

151 (b) In 2013 and thereafter, the property appraiser shall
152 require a first-time Florida homesteader claiming an exemption
153 under this section to submit, not later than March 1 on a form
154 prescribed by the Department of Revenue, a sworn statement
155 attesting that the taxpayer, and each other person who holds
156 legal or equitable title to the property, has not owned property

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157 in the 3 calendar years prior to such purchase to which the
158 homestead exemption provided by s. 196.031(1) (a) applied.

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

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

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

177 (2) Notwithstanding any other provision of law, such
178 emergency rules shall remain in effect for 18 months after the
179 date of adoption and may be renewed during the pendency of
180 procedures to adopt rules addressing the subject of the
181 emergency rules.

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

188 218.12 Appropriations to offset reductions in ad valorem
189 tax revenue in fiscally constrained counties.—

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

201 ~~(b) (2)~~ On or before November 15 of each year, beginning in
202 2008, each fiscally constrained county shall apply to the
203 Department of Revenue to participate in the distribution of the
204 appropriation and provide documentation supporting the county's
205 estimated reduction in ad valorem tax revenue in the form and
206 manner prescribed by the Department of Revenue. The
207 documentation must include an estimate of the reduction in
208 taxable value directly attributable to revisions of Art. VII of
209 the State Constitution for all county taxing jurisdictions
210 within the county and shall be prepared by the property
211 appraiser in each fiscally constrained county. The documentation
212 must also include the county millage rates applicable in all

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213 such jurisdictions for both the current year and the prior year;
214 rolled-back rates, determined as provided in s. 200.065, for
215 each county taxing jurisdiction; and maximum millage rates that
216 could have been levied by majority vote pursuant to s. 200.185.
217 For purposes of this section, each fiscally constrained county's
218 reduction in ad valorem tax revenue shall be calculated as 95
219 percent of the estimated reduction in taxable value times the
220 lesser of the 2007 applicable millage rate or the applicable
221 millage rate for each county taxing jurisdiction in the prior
222 year.

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

231 (2) (a) Beginning in the 2012-2013 fiscal year, the
232 Legislature shall consider appropriating moneys to offset the
233 reductions in ad valorem tax revenue experienced by fiscally
234 constrained counties, as defined in s. 218.67(1), which occur as
235 a direct result of the implementation of the revision of Art.
236 VII of the State Constitution contained in House Joint
237 Resolution 381 or Senate Joint Resolution 658, 2011 Regular
238 Session. The moneys appropriated for this purpose shall be
239 distributed among the fiscally constrained counties based on
240 each county's proportion of the total reduction in ad valorem

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241 tax revenue resulting from the implementation of the revision.

242 (b) On or before February 1 each year, each fiscally
243 constrained county shall apply to the Department of Revenue to
244 participate in the distribution of the appropriation and provide
245 documentation supporting the county's estimated reduction in ad
246 valorem tax revenue to the Department of Revenue.

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

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T I T L E A M E N D M E N T

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269 Remove the entire title and insert:
270 A bill to be entitled
271 An act relating to ad valorem taxation; amending s.
272 193.1554, F.S.; reducing the amount by which any
273 change in the value of nonhomestead residential
274 property resulting from an annual reassessment may
275 exceed the assessed value of the property for the
276 prior year; amending s. 193.1555, F.S.; reducing the
277 amount by which any change in the value of certain
278 residential and nonresidential real property resulting
279 from an annual reassessment may exceed the assessed
280 value of the property for the prior year; creating s.
281 196.078, F.S.; providing a definition; providing a
282 first-time Florida homesteader with an additional
283 homestead exemption; providing for calculation of the
284 exemption; providing for the applicability period of
285 the exemption; providing for an annual reduction in
286 the exemption during the applicability period;
287 providing application procedures; providing for
288 applicability of specified provisions; providing for
289 contingent effect of provisions and varying dates of
290 application depending on the adoption and adoption
291 date of specified joint resolutions; authorizing the
292 Department of Revenue to adopt emergency rules;
293 providing for application and renewal of emergency
294 rules; amending s. 218.12, F.S.; requiring the
295 Legislature to consider appropriating funds to
296 fiscally constrained counties to offset reductions in

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297 ad valorem tax revenue as the result of the
298 implementation of certain revisions to the State
299 Constitution; requiring application to the department
300 to participate in the distribution of such an
301 appropriation; providing for certain contingent effect
302 and retroactive application; providing an effective
303 date.