

HB 1163

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1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 193.1554, F.S.; reducing the amount that any change in the
4 value of nonhomestead residential property resulting from
5 an annual reassessment may exceed the assessed value of
6 the property for the prior year; amending s. 193.1555,
7 F.S.; reducing the amount that any change in the value of
8 certain residential and nonresidential real property
9 resulting from an annual reassessment may exceed the
10 assessed value of the property for the prior year;
11 creating s. 196.078, F.S.; providing a definition;
12 providing a first-time Florida homesteader with an
13 additional homestead exemption; providing for calculation
14 of the exemption; providing for the applicability period
15 of the exemption; providing for an annual reduction in the
16 exemption during the applicability period; providing
17 application procedures; providing for applicability of
18 specified provisions; providing for contingent effect of
19 provisions and varying dates of application depending on
20 the adoption and adoption date of specified joint
21 resolutions; authorizing the Department of Revenue to
22 adopt emergency rules; providing for application and
23 renewal of emergency rules; providing for retroactive
24 application; providing effective dates.

25
26 Be It Enacted by the Legislature of the State of Florida:
27

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

33 193.1554 Assessment of nonhomestead residential 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 2. 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 193.1554, Florida Statutes, is amended to read:

44 193.1554 Assessment of nonhomestead residential property.—
 45 (3) Beginning in 2012 ~~2009~~, or the year following the year
 46 the property is placed on the tax roll, whichever is later, the
 47 property shall be reassessed annually on January 1. Any change
 48 resulting from such reassessment may not exceed 3 ~~40~~ percent of
 49 the assessed value of the property for the prior year.

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

55 193.1555 Assessment of certain residential and

56 nonresidential real property.—

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

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

67 193.1555 Assessment of certain residential and
 68 nonresidential real property.—

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

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

78 196.078 Additional homestead exemption for a first-time
 79 Florida homesteader.—

80 (1) As used in this section, the term "first-time Florida
 81 homesteader" means a person who establishes the right to receive
 82 the homestead exemption provided in s. 196.031 within 1 year
 83 after purchasing the homestead property and who has not owned

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84 property in the previous 3 years to which the homestead
85 exemption provided in s. 196.031(1)(a) applied.

86 (2) Every first-time Florida homesteader is entitled to an
87 additional homestead exemption in an amount equal to 50 percent
88 of the homestead property's just value on January 1 of the year
89 the homestead is established for all levies other than school
90 district levies. The additional exemption shall apply for a
91 period of 5 years or until the year the property is sold,
92 whichever occurs first. The amount of the additional exemption
93 shall not exceed \$200,000 and shall be reduced in each
94 subsequent year by an amount equal to 20 percent of the amount
95 of the additional exemption received in the year the homestead
96 was established or by an amount equal to the difference between
97 the just value of the property and the assessed value of the
98 property determined under s. 193.155, whichever is greater. Not
99 more than one exemption provided under this subsection shall be
100 allowed per homestead property. The additional exemption shall
101 apply to property purchased on or after January 1, 2012, but
102 shall not be available in the sixth and subsequent years after
103 the additional exemption is first received.

104 (3) The property appraiser shall require a first-time
105 Florida homesteader claiming an exemption under this section to
106 submit, not later than March 1 on a form prescribed by the
107 Department of Revenue, a sworn statement attesting that the
108 taxpayer, and each other person who holds legal or equitable
109 title to the property, has not owned property in the prior 3
110 years that received the homestead exemption provided by s.
111 196.031. In order for the exemption to be retained upon the

112 addition of another person to the title to the property, the
 113 person added must also submit, not later than the subsequent
 114 March 1 on a form prescribed by the department, a sworn
 115 statement attesting that he or she has not owned property in the
 116 prior 3 years that received the homestead exemption provided by
 117 s. 196.031.

118 (4) Sections 196.131 and 196.161 apply to the exemption
 119 provided in this section.

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

125 196.078 Additional homestead exemption for a first-time
 126 Florida homesteader.—

127 (1) As used in this section, the term "first-time Florida
 128 homesteader" means a person who establishes the right to receive
 129 the homestead exemption provided in s. 196.031 within 1 year
 130 after purchasing the homestead property and who has not owned
 131 property in the previous 3 years to which the homestead
 132 exemption provided in s. 196.031(1)(a) applied.

133 (2) Every first-time Florida homesteader is entitled to an
 134 additional homestead exemption in an amount equal to 50 percent
 135 of the homestead property's just value on January 1 of the year
 136 the homestead is established for all levies other than school
 137 district levies. The additional exemption shall apply for a
 138 period of 5 years or until the year the property is sold,
 139 whichever occurs first. The amount of the additional exemption

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140 shall not exceed \$200,000 and shall be reduced in each
141 subsequent year by an amount equal to 20 percent of the amount
142 of the additional exemption received in the year the homestead
143 was established or by an amount equal to the difference between
144 the just value of the property and the assessed value of the
145 property determined under s. 193.155, whichever is greater. Not
146 more than one exemption provided under this subsection shall be
147 allowed per homestead property. The additional exemption shall
148 apply to property purchased on or after January 1, 2011, but
149 shall not be available in the sixth and subsequent years after
150 the additional exemption is first received.

151 (3) The property appraiser shall require a first-time
152 Florida homesteader claiming an exemption under this section to
153 submit, not later than March 1 on a form prescribed by the
154 Department of Revenue, a sworn statement attesting that the
155 taxpayer, and each other person who holds legal or equitable
156 title to the property, has not owned property in the prior 3
157 years that received the homestead exemption provided by s.
158 196.031. In order for the exemption to be retained upon the
159 addition of another person to the title to the property, the
160 person added must also submit, not later than the subsequent
161 March 1 on a form prescribed by the department, a sworn
162 statement attesting that he or she has not owned property in the
163 prior 3 years that received the homestead exemption provided by
164 s. 196.031.

165 (4) Sections 196.131 and 196.161 apply to the exemption
166 provided in this section.

167 Section 7. (1) In anticipation of implementing this act,

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

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

180 Section 8. This act shall take effect upon becoming a law,
181 except that the sections of this act that take effect upon the
182 approval of House Joint Resolution 381 or Senate Joint
183 Resolution 658, 2011 Regular Session, by a vote of the electors
184 in a special election held concurrent with the presidential
185 preference primary in 2012 shall apply retroactively to the 2012
186 tax roll if the revision of the State Constitution contained in
187 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
188 Regular Session, is approved by a vote of the electors in a
189 special election held concurrent with the presidential
190 preference primary in 2012; or the sections of this act that
191 take effect upon the approval of House Joint Resolution 381 or
192 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
193 the electors in the general election held in November 2012 shall
194 apply to the 2013 tax roll if the revision of the State
195 Constitution contained in House Joint Resolution 381 or Senate

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196 | Joint Resolution 658, 2011 Regular Session, is approved by a
197 | vote of the electors in the general election held in November of
198 | 2012.