

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 193.155, F.S.; revising provisions relating to annual
4 reassessment of property; providing that an assessment may
5 not increase if the just value of the property is less
6 than the just value of the property on the preceding
7 January 1; deleting an obsolete provision; amending s.
8 193.1554, F.S.; providing exceptions to reducing the
9 amount that any change in the value of nonhomestead
10 residential property resulting from an annual reassessment
11 may exceed the assessed value of the property for the
12 prior year; providing exceptions; providing that an
13 assessment may not increase if the just value of the
14 property is less than the just value of the property on
15 the preceding date of assessment provided by law; amending
16 s. 193.1555, F.S.; reducing the amount that any change in
17 the value of certain residential and nonresidential real
18 property resulting from an annual reassessment may exceed
19 the assessed value of the property for the prior year;
20 providing exceptions; providing that an assessment may not
21 increase if the just value of the property is less than
22 the just value of the property on the preceding date of
23 assessment provided by law; creating s. 196.078, F.S.;
24 providing a definition; providing a first-time Florida
25 homesteader with an additional homestead exemption;
26 providing for calculation of the exemption; providing for
27 the applicability period of the exemption; providing for
28 an annual reduction in the exemption during the

CS/HB 1163

2011

29 applicability period; providing application procedures;
30 providing for applicability of specified provisions;
31 providing for contingent effect of provisions and varying
32 dates of application depending on the adoption and
33 adoption date of specified joint resolutions; authorizing
34 the Department of Revenue to adopt emergency rules;
35 providing for application and renewal of emergency rules;
36 providing for certain contingent effect and retroactive
37 application; providing an effective date.

38
39 Be It Enacted by the Legislature of the State of Florida:

40
41 Section 1. If House Joint Resolution 381 or Senate Joint
42 Resolution 658, 2011 Regular Session, is approved by a vote of
43 the electors in the general election held in November 2012,
44 section 193.155, Florida Statutes, is amended to read:

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

51 (1) Beginning in ~~1995,~~ ~~or~~ the year following the year the
52 property receives a homestead exemption, ~~whichever is later,~~ the
53 property shall be reassessed annually on January 1. Except for
54 changes, additions, reductions, or improvements to homestead
55 property assessed as provided in subsection (4):

56 (a) Any change resulting from such reassessment shall not

57 exceed the lower of the following:

58 1.~~(a)~~ Three percent of the assessed value of the property
59 for the prior year; or

60 2.~~(b)~~ The percentage change in the Consumer Price Index
61 for All Urban Consumers, U.S. City Average, all items 1967=100,
62 or successor reports for the preceding calendar year as
63 initially reported by the United States Department of Labor,
64 Bureau of Labor Statistics.

65 (b) An assessment may not increase if the just value of
66 the property is less than the just value of the property on the
67 preceding January 1.

68 (2) If the assessed value of the property as calculated
69 under subsection (1) exceeds the just value, the assessed value
70 of the property shall be lowered to the just value of the
71 property.

72 (3) (a) Except as provided in this subsection or subsection
73 (8), property assessed under this section shall be assessed at
74 just value as of January 1 of the year following a change of
75 ownership. Thereafter, the annual changes in the assessed value
76 of the property are subject to the limitations in subsections
77 (1) and (2). For the purpose of this section, a change of
78 ownership means any sale, foreclosure, or transfer of legal
79 title or beneficial title in equity to any person, except as
80 provided in this subsection. There is no change of ownership if:

81 1. Subsequent to the change or transfer, the same person
82 is entitled to the homestead exemption as was previously
83 entitled and:

84 a. The transfer of title is to correct an error;

CS/HB 1163

2011

85 b. The transfer is between legal and equitable title or
86 equitable and equitable title and no additional person applies
87 for a homestead exemption on the property; or

88 c. The change or transfer is by means of an instrument in
89 which the owner is listed as both grantor and grantee of the
90 real property and one or more other individuals are additionally
91 named as grantee. However, if any individual who is additionally
92 named as a grantee applies for a homestead exemption on the
93 property, the application shall be considered a change of
94 ownership;

95 2. Legal or equitable title is changed or transferred
96 between husband and wife, including a change or transfer to a
97 surviving spouse or a transfer due to a dissolution of marriage;

98 3. The transfer occurs by operation of law to the
99 surviving spouse or minor child or children under s. 732.401; or

100 4. Upon the death of the owner, the transfer is between
101 the owner and another who is a permanent resident and is legally
102 or naturally dependent upon the owner.

103 (b) For purposes of this subsection, a leasehold interest
104 that qualifies for the homestead exemption under s. 196.031 or
105 s. 196.041 shall be treated as an equitable interest in the
106 property.

107 (4) (a) Except as provided in paragraph (b), changes,
108 additions, or improvements to homestead property shall be
109 assessed at just value as of the first January 1 after the
110 changes, additions, or improvements are substantially completed.

111 (b) Changes, additions, or improvements that replace all
112 or a portion of homestead property damaged or destroyed by

CS/HB 1163

2011

113 misfortune or calamity shall not increase the homestead
114 property's assessed value when the square footage of the
115 homestead property as changed or improved does not exceed 110
116 percent of the square footage of the homestead property before
117 the damage or destruction. Additionally, the homestead
118 property's assessed value shall not increase if the total square
119 footage of the homestead property as changed or improved does
120 not exceed 1,500 square feet. Changes, additions, or
121 improvements that do not cause the total to exceed 110 percent
122 of the total square footage of the homestead property before the
123 damage or destruction or that do not cause the total to exceed
124 1,500 total square feet shall be reassessed as provided under
125 subsection (1). The homestead property's assessed value shall be
126 increased by the just value of that portion of the changed or
127 improved homestead property which is in excess of 110 percent of
128 the square footage of the homestead property before the damage
129 or destruction or of that portion exceeding 1,500 square feet.
130 Homestead property damaged or destroyed by misfortune or
131 calamity which, after being changed or improved, has a square
132 footage of less than 100 percent of the homestead property's
133 total square footage before the damage or destruction shall be
134 assessed pursuant to subsection (5). This paragraph applies to
135 changes, additions, or improvements commenced within 3 years
136 after the January 1 following the damage or destruction of the
137 homestead.

138 (c) Changes, additions, or improvements that replace all
139 or a portion of real property that was damaged or destroyed by
140 misfortune or calamity shall be assessed upon substantial

141 completion as if such damage or destruction had not occurred and
 142 in accordance with paragraph (b) if the owner of such property:

143 1. Was permanently residing on such property when the
 144 damage or destruction occurred;

145 2. Was not entitled to receive homestead exemption on such
 146 property as of January 1 of that year; and

147 3. Applies for and receives homestead exemption on such
 148 property the following year.

149 (d) Changes, additions, or improvements include
 150 improvements made to common areas or other improvements made to
 151 property other than to the homestead property by the owner or by
 152 an owner association, which improvements directly benefit the
 153 homestead property. Such changes, additions, or improvements
 154 shall be assessed at just value, and the just value shall be
 155 apportioned among the parcels benefiting from the improvement.

156 (5) When property is destroyed or removed and not
 157 replaced, the assessed value of the parcel shall be reduced by
 158 the assessed value attributable to the destroyed or removed
 159 property.

160 (6) Only property that receives a homestead exemption is
 161 subject to this section. No portion of property that is assessed
 162 solely on the basis of character or use pursuant to s. 193.461
 163 or s. 193.501, or assessed pursuant to s. 193.505, is subject to
 164 this section. When property is assessed under s. 193.461, s.
 165 193.501, or s. 193.505 and contains a residence under the same
 166 ownership, the portion of the property consisting of the
 167 residence and curtilage must be assessed separately, pursuant to
 168 s. 193.011, for the assessment to be subject to the limitation

CS/HB 1163

2011

169 in this section.

170 (7) If a person received a homestead exemption limited to
171 that person's proportionate interest in real property, the
172 provisions of this section apply only to that interest.

173 (8) Property assessed under this section shall be assessed
174 at less than just value when the person who establishes a new
175 homestead has received a homestead exemption as of January 1 of
176 either of the 2 immediately preceding years. ~~A person who
177 establishes a new homestead as of January 1, 2008, is entitled
178 to have the new homestead assessed at less than just value only
179 if that person received a homestead exemption on January 1,
180 2007, and only if this subsection applies retroactive to January
181 1, 2008.~~ For purposes of this subsection, a husband and wife who
182 owned and both permanently resided on a previous homestead shall
183 each be considered to have received the homestead exemption even
184 though only the husband or the wife applied for the homestead
185 exemption on the previous homestead. The assessed value of the
186 newly established homestead shall be determined as provided in
187 this subsection.

188 (a) If the just value of the new homestead as of January 1
189 is greater than or equal to the just value of the immediate
190 prior homestead as of January 1 of the year in which the
191 immediate prior homestead was abandoned, the assessed value of
192 the new homestead shall be the just value of the new homestead
193 minus an amount equal to the lesser of \$500,000 or the
194 difference between the just value and the assessed value of the
195 immediate prior homestead as of January 1 of the year in which
196 the prior homestead was abandoned. Thereafter, the homestead

CS/HB 1163

2011

197 shall be assessed as provided in this section.

198 (b) If the just value of the new homestead as of January 1
199 is less than the just value of the immediate prior homestead as
200 of January 1 of the year in which the immediate prior homestead
201 was abandoned, the assessed value of the new homestead shall be
202 equal to the just value of the new homestead divided by the just
203 value of the immediate prior homestead and multiplied by the
204 assessed value of the immediate prior homestead. However, if the
205 difference between the just value of the new homestead and the
206 assessed value of the new homestead calculated pursuant to this
207 paragraph is greater than \$500,000, the assessed value of the
208 new homestead shall be increased so that the difference between
209 the just value and the assessed value equals \$500,000.

210 Thereafter, the homestead shall be assessed as provided in this
211 section.

212 (c) If two or more persons who have each received a
213 homestead exemption as of January 1 of either of the 2
214 immediately preceding years and who would otherwise be eligible
215 to have a new homestead property assessed under this subsection
216 establish a single new homestead, the reduction from just value
217 is limited to the higher of the difference between the just
218 value and the assessed value of either of the prior eligible
219 homesteads as of January 1 of the year in which either of the
220 eligible prior homesteads was abandoned, but may not exceed
221 \$500,000.

222 (d) If two or more persons abandon jointly owned and
223 jointly titled property that received a homestead exemption as
224 of January 1 of either of the 2 immediately preceding years, and

225 one or more such persons who were entitled to and received a
 226 homestead exemption on the abandoned property establish a new
 227 homestead that would otherwise be eligible for assessment under
 228 this subsection, each such person establishing a new homestead
 229 is entitled to a reduction from just value for the new homestead
 230 equal to the just value of the prior homestead minus the
 231 assessed value of the prior homestead divided by the number of
 232 owners of the prior homestead who received a homestead
 233 exemption, unless the title of the property contains specific
 234 ownership shares, in which case the share of reduction from just
 235 value shall be proportionate to the ownership share. In
 236 calculating the assessment reduction to be transferred from a
 237 prior homestead that has an assessment reduction for living
 238 quarters of parents or grandparents pursuant to s. 193.703, the
 239 value calculated pursuant to s. 193.703(6) must first be added
 240 back to the assessed value of the prior homestead. The total
 241 reduction from just value for all new homesteads established
 242 under this paragraph may not exceed \$500,000. There shall be no
 243 reduction from just value of any new homestead unless the prior
 244 homestead is reassessed at just value or is reassessed under
 245 this subsection as of January 1 after the abandonment occurs.

246 (e) If one or more persons who previously owned a single
 247 homestead and each received the homestead exemption qualify for
 248 a new homestead where all persons who qualify for homestead
 249 exemption in the new homestead also qualified for homestead
 250 exemption in the previous homestead without an additional person
 251 qualifying for homestead exemption in the new homestead, the
 252 reduction in just value shall be calculated pursuant to

253 paragraph (a) or paragraph (b), without application of paragraph
254 (c) or paragraph (d).

255 (f) For purposes of receiving an assessment reduction
256 pursuant to this subsection, a person entitled to assessment
257 under this section may abandon his or her homestead even though
258 it remains his or her primary residence by notifying the
259 property appraiser of the county where the homestead is located.
260 This notification must be in writing and delivered at the same
261 time as or before timely filing a new application for homestead
262 exemption on the property.

263 (g) In order to have his or her homestead property
264 assessed under this subsection, a person must file a form
265 provided by the department as an attachment to the application
266 for homestead exemption. The form, which must include a sworn
267 statement attesting to the applicant's entitlement to assessment
268 under this subsection, shall be considered sufficient
269 documentation for applying for assessment under this subsection.
270 The department shall require by rule that the required form be
271 submitted with the application for homestead exemption under the
272 timeframes and processes set forth in chapter 196 to the extent
273 practicable.

274 (h)1. If the previous homestead was located in a different
275 county than the new homestead, the property appraiser in the
276 county where the new homestead is located must transmit a copy
277 of the completed form together with a completed application for
278 homestead exemption to the property appraiser in the county
279 where the previous homestead was located. If the previous
280 homesteads of applicants for transfer were in more than one

CS/HB 1163

2011

281 county, each applicant from a different county must submit a
282 separate form.

283 2. The property appraiser in the county where the previous
284 homestead was located must return information to the property
285 appraiser in the county where the new homestead is located by
286 April 1 or within 2 weeks after receipt of the completed
287 application from that property appraiser, whichever is later. As
288 part of the information returned, the property appraiser in the
289 county where the previous homestead was located must provide
290 sufficient information concerning the previous homestead to
291 allow the property appraiser in the county where the new
292 homestead is located to calculate the amount of the assessment
293 limitation difference which may be transferred and must certify
294 whether the previous homestead was abandoned and has been or
295 will be reassessed at just value or reassessed according to the
296 provisions of this subsection as of the January 1 following its
297 abandonment.

298 3. Based on the information provided on the form from the
299 property appraiser in the county where the previous homestead
300 was located, the property appraiser in the county where the new
301 homestead is located shall calculate the amount of the
302 assessment limitation difference which may be transferred and
303 apply the difference to the January 1 assessment of the new
304 homestead.

305 4. All property appraisers having information-sharing
306 agreements with the department are authorized to share
307 confidential tax information with each other pursuant to s.
308 195.084, including social security numbers and linked

309 information on the forms provided pursuant to this section.

310 5. The transfer of any limitation is not final until any
 311 values on the assessment roll on which the transfer is based are
 312 final. If such values are final after tax notice bills have been
 313 sent, the property appraiser shall make appropriate corrections
 314 and a corrected tax notice bill shall be sent. Any values that
 315 are under administrative or judicial review shall be noticed to
 316 the tribunal or court for accelerated hearing and resolution so
 317 that the intent of this subsection may be carried out.

318 6. If the property appraiser in the county where the
 319 previous homestead was located has not provided information
 320 sufficient to identify the previous homestead and the assessment
 321 limitation difference is transferable, the taxpayer may file an
 322 action in circuit court in that county seeking to establish that
 323 the property appraiser must provide such information.

324 7. If the information from the property appraiser in the
 325 county where the previous homestead was located is provided
 326 after the procedures in this section are exercised, the property
 327 appraiser in the county where the new homestead is located shall
 328 make appropriate corrections and a corrected tax notice and tax
 329 bill shall be sent.

330 8. This subsection does not authorize the consideration or
 331 adjustment of the just, assessed, or taxable value of the
 332 previous homestead property.

333 9. The property appraiser in the county where the new
 334 homestead is located shall promptly notify a taxpayer if the
 335 information received, or available, is insufficient to identify
 336 the previous homestead and the amount of the assessment

CS/HB 1163

2011

337 limitation difference which is transferable. Such notification
338 shall be sent on or before July 1 as specified in s. 196.151.

339 10. The taxpayer may correspond with the property
340 appraiser in the county where the previous homestead was located
341 to further seek to identify the homestead and the amount of the
342 assessment limitation difference which is transferable.

343 11. If the property appraiser in the county where the
344 previous homestead was located supplies sufficient information
345 to the property appraiser in the county where the new homestead
346 is located, such information shall be considered timely if
347 provided in time for inclusion on the notice of proposed
348 property taxes sent pursuant to ss. 194.011 and 200.065(1).

349 12. If the property appraiser has not received information
350 sufficient to identify the previous homestead and the amount of
351 the assessment limitation difference which is transferable
352 before mailing the notice of proposed property taxes, the
353 taxpayer may file a petition with the value adjustment board in
354 the county where the new homestead is located.

355 (i) Any person who is qualified to have his or her
356 property assessed under this subsection and who fails to file an
357 application by March 1 may file an application for assessment
358 under this subsection and may, pursuant to s. 194.011(3), file a
359 petition with the value adjustment board requesting that an
360 assessment under this subsection be granted. Such petition may
361 be filed at any time during the taxable year on or before the
362 25th day following the mailing of the notice by the property
363 appraiser as provided in s. 194.011(1). Notwithstanding s.
364 194.013, such person must pay a nonrefundable fee of \$15 upon

CS/HB 1163

2011

365 filing the petition. Upon reviewing the petition, if the person
366 is qualified to receive the assessment under this subsection and
367 demonstrates particular extenuating circumstances judged by the
368 property appraiser or the value adjustment board to warrant
369 granting the assessment, the property appraiser or the value
370 adjustment board may grant an assessment under this subsection.
371 For the 2008 assessments, all petitioners for assessment under
372 this subsection shall be considered to have demonstrated
373 particular extenuating circumstances.

374 (j) Any person who is qualified to have his or her
375 property assessed under this subsection and who fails to timely
376 file an application for his or her new homestead in the first
377 year following eligibility may file in a subsequent year. The
378 assessment reduction shall be applied to assessed value in the
379 year the transfer is first approved, and refunds of tax may not
380 be made for previous years.

381 (k) The property appraisers of the state shall, as soon as
382 practicable after March 1 of each year and on or before July 1
383 of that year, carefully consider all applications for assessment
384 under this subsection which have been filed in their respective
385 offices on or before March 1 of that year. If, upon
386 investigation, the property appraiser finds that the applicant
387 is entitled to assessment under this subsection, the property
388 appraiser shall make such entries upon the tax rolls of the
389 county as are necessary to allow the assessment. If, after due
390 consideration, the property appraiser finds that the applicant
391 is not entitled under the law to assessment under this
392 subsection, the property appraiser shall immediately make out a

CS/HB 1163

2011

393 notice of such disapproval, giving his or her reasons therefor,
394 and a copy of the notice must be served upon the applicant by
395 the property appraiser either by personal delivery or by
396 registered mail to the post office address given by the
397 applicant. The applicant may appeal the decision of the property
398 appraiser refusing to allow the assessment under this subsection
399 to the value adjustment board, and the board shall review the
400 application and evidence presented to the property appraiser
401 upon which the applicant based the claim and shall hear the
402 applicant in person or by agent on behalf of his or her right to
403 such assessment. Such appeal shall be heard by an attorney
404 special magistrate if the value adjustment board uses special
405 magistrates. The value adjustment board shall reverse the
406 decision of the property appraiser in the cause and grant
407 assessment under this subsection to the applicant if, in its
408 judgment, the applicant is entitled to be granted the assessment
409 or shall affirm the decision of the property appraiser. The
410 action of the board is final in the cause unless the applicant,
411 within 15 days following the date of refusal of the application
412 by the board, files in the circuit court of the county in which
413 the homestead is located a proceeding against the property
414 appraiser for a declaratory judgment as is provided by chapter
415 86 or other appropriate proceeding. The failure of the taxpayer
416 to appear before the property appraiser or value adjustment
417 board or to file any paper other than the application as
418 provided in this subsection does not constitute any bar to or
419 defense in the proceedings.

420 (9) Erroneous assessments of homestead property assessed

421 under this section may be corrected in the following manner:

422 (a) If errors are made in arriving at any assessment under
 423 this section due to a material mistake of fact concerning an
 424 essential characteristic of the property, the just value and
 425 assessed value must be recalculated for every such year,
 426 including the year in which the mistake occurred.

427 (b) If changes, additions, or improvements are not
 428 assessed at just value as of the first January 1 after they were
 429 substantially completed, the property appraiser shall determine
 430 the just value for such changes, additions, or improvements for
 431 the year they were substantially completed. Assessments for
 432 subsequent years shall be corrected, applying this section if
 433 applicable.

434 (c) If back taxes are due pursuant to s. 193.092, the
 435 corrections made pursuant to this subsection shall be used to
 436 calculate such back taxes.

437 (10) If the property appraiser determines that for any
 438 year or years within the prior 10 years a person who was not
 439 entitled to the homestead property assessment limitation granted
 440 under this section was granted the homestead property assessment
 441 limitation, the property appraiser making such determination
 442 shall record in the public records of the county a notice of tax
 443 lien against any property owned by that person in the county,
 444 and such property must be identified in the notice of tax lien.
 445 Such property that is situated in this state is subject to the
 446 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes
 447 for each year and 15 percent interest per annum. However, when a
 448 person entitled to exemption pursuant to s. 196.031

CS/HB 1163

2011

449 | inadvertently receives the limitation pursuant to this section
 450 | following a change of ownership, the assessment of such property
 451 | must be corrected as provided in paragraph (9) (a), and the
 452 | person need not pay the unpaid taxes, penalties, or interest.

453 | Section 2. If House Joint Resolution 381 or Senate Joint
 454 | Resolution 658, 2011 Regular Session, is approved by a vote of
 455 | the electors in a special election held concurrent with the
 456 | presidential preference primary in 2012, of section 193.155,
 457 | Florida Statutes, is amended to read:

458 | 193.155 Homestead assessments. ~~Homestead property shall be~~
 459 | ~~assessed at just value as of January 1, 1994.~~ Property receiving
 460 | the homestead exemption ~~after January 1, 1994,~~ shall be assessed
 461 | at just value as of January 1 of the year in which the property
 462 | receives the exemption unless the provisions of subsection (8)
 463 | apply.

464 | (1) Beginning in ~~1995,~~ or the year following the year the
 465 | property receives a homestead exemption, ~~whichever is later,~~ the
 466 | property shall be reassessed annually on January 1. Except for
 467 | changes, additions, reductions, or improvements to homestead
 468 | property assessed as provided in subsection (4):

469 | (a) Any change resulting from such reassessment shall not
 470 | exceed the lower of the following:

471 | 1.~~(a)~~ Three percent of the assessed value of the property
 472 | for the prior year; or

473 | 2.~~(b)~~ The percentage change in the Consumer Price Index
 474 | for All Urban Consumers, U.S. City Average, all items 1967=100,
 475 | or successor reports for the preceding calendar year as
 476 | initially reported by the United States Department of Labor,

477 Bureau of Labor Statistics.

478 (b) An assessment may not increase if the just value of
 479 the property is less than the just value of the property on the
 480 preceding January 1.

481 (2) If the assessed value of the property as calculated
 482 under subsection (1) exceeds the just value, the assessed value
 483 of the property shall be lowered to the just value of the
 484 property.

485 (3) (a) Except as provided in this subsection or subsection
 486 (8), property assessed under this section shall be assessed at
 487 just value as of January 1 of the year following a change of
 488 ownership. Thereafter, the annual changes in the assessed value
 489 of the property are subject to the limitations in subsections
 490 (1) and (2). For the purpose of this section, a change of
 491 ownership means any sale, foreclosure, or transfer of legal
 492 title or beneficial title in equity to any person, except as
 493 provided in this subsection. There is no change of ownership if:

494 1. Subsequent to the change or transfer, the same person
 495 is entitled to the homestead exemption as was previously
 496 entitled and:

497 a. The transfer of title is to correct an error;

498 b. The transfer is between legal and equitable title or
 499 equitable and equitable title and no additional person applies
 500 for a homestead exemption on the property; or

501 c. The change or transfer is by means of an instrument in
 502 which the owner is listed as both grantor and grantee of the
 503 real property and one or more other individuals are additionally
 504 named as grantee. However, if any individual who is additionally

CS/HB 1163

2011

505 | named as a grantee applies for a homestead exemption on the
 506 | property, the application shall be considered a change of
 507 | ownership;

508 | 2. Legal or equitable title is changed or transferred
 509 | between husband and wife, including a change or transfer to a
 510 | surviving spouse or a transfer due to a dissolution of marriage;

511 | 3. The transfer occurs by operation of law to the
 512 | surviving spouse or minor child or children under s. 732.401; or

513 | 4. Upon the death of the owner, the transfer is between
 514 | the owner and another who is a permanent resident and is legally
 515 | or naturally dependent upon the owner.

516 | (b) For purposes of this subsection, a leasehold interest
 517 | that qualifies for the homestead exemption under s. 196.031 or
 518 | s. 196.041 shall be treated as an equitable interest in the
 519 | property.

520 | (4) (a) Except as provided in paragraph (b), changes,
 521 | additions, or improvements to homestead property shall be
 522 | assessed at just value as of the first January 1 after the
 523 | changes, additions, or improvements are substantially completed.

524 | (b) Changes, additions, or improvements that replace all
 525 | or a portion of homestead property damaged or destroyed by
 526 | misfortune or calamity shall not increase the homestead
 527 | property's assessed value when the square footage of the
 528 | homestead property as changed or improved does not exceed 110
 529 | percent of the square footage of the homestead property before
 530 | the damage or destruction. Additionally, the homestead
 531 | property's assessed value shall not increase if the total square
 532 | footage of the homestead property as changed or improved does

CS/HB 1163

2011

533 not exceed 1,500 square feet. Changes, additions, or
534 improvements that do not cause the total to exceed 110 percent
535 of the total square footage of the homestead property before the
536 damage or destruction or that do not cause the total to exceed
537 1,500 total square feet shall be reassessed as provided under
538 subsection (1). The homestead property's assessed value shall be
539 increased by the just value of that portion of the changed or
540 improved homestead property which is in excess of 110 percent of
541 the square footage of the homestead property before the damage
542 or destruction or of that portion exceeding 1,500 square feet.
543 Homestead property damaged or destroyed by misfortune or
544 calamity which, after being changed or improved, has a square
545 footage of less than 100 percent of the homestead property's
546 total square footage before the damage or destruction shall be
547 assessed pursuant to subsection (5). This paragraph applies to
548 changes, additions, or improvements commenced within 3 years
549 after the January 1 following the damage or destruction of the
550 homestead.

551 (c) Changes, additions, or improvements that replace all
552 or a portion of real property that was damaged or destroyed by
553 misfortune or calamity shall be assessed upon substantial
554 completion as if such damage or destruction had not occurred and
555 in accordance with paragraph (b) if the owner of such property:

- 556 1. Was permanently residing on such property when the
557 damage or destruction occurred;
- 558 2. Was not entitled to receive homestead exemption on such
559 property as of January 1 of that year; and
- 560 3. Applies for and receives homestead exemption on such

CS/HB 1163

2011

561 property the following year.

562 (d) Changes, additions, or improvements include
563 improvements made to common areas or other improvements made to
564 property other than to the homestead property by the owner or by
565 an owner association, which improvements directly benefit the
566 homestead property. Such changes, additions, or improvements
567 shall be assessed at just value, and the just value shall be
568 apportioned among the parcels benefiting from the improvement.

569 (5) When property is destroyed or removed and not
570 replaced, the assessed value of the parcel shall be reduced by
571 the assessed value attributable to the destroyed or removed
572 property.

573 (6) Only property that receives a homestead exemption is
574 subject to this section. No portion of property that is assessed
575 solely on the basis of character or use pursuant to s. 193.461
576 or s. 193.501, or assessed pursuant to s. 193.505, is subject to
577 this section. When property is assessed under s. 193.461, s.
578 193.501, or s. 193.505 and contains a residence under the same
579 ownership, the portion of the property consisting of the
580 residence and curtilage must be assessed separately, pursuant to
581 s. 193.011, for the assessment to be subject to the limitation
582 in this section.

583 (7) If a person received a homestead exemption limited to
584 that person's proportionate interest in real property, the
585 provisions of this section apply only to that interest.

586 (8) Property assessed under this section shall be assessed
587 at less than just value when the person who establishes a new
588 homestead has received a homestead exemption as of January 1 of

CS/HB 1163

2011

589 | either of the 2 immediately preceding years. ~~A person who~~
590 | ~~establishes a new homestead as of January 1, 2008, is entitled~~
591 | ~~to have the new homestead assessed at less than just value only~~
592 | ~~if that person received a homestead exemption on January 1,~~
593 | ~~2007, and only if this subsection applies retroactive to January~~
594 | ~~1, 2008.~~ For purposes of this subsection, a husband and wife who
595 | owned and both permanently resided on a previous homestead shall
596 | each be considered to have received the homestead exemption even
597 | though only the husband or the wife applied for the homestead
598 | exemption on the previous homestead. The assessed value of the
599 | newly established homestead shall be determined as provided in
600 | this subsection.

601 | (a) If the just value of the new homestead as of January 1
602 | is greater than or equal to the just value of the immediate
603 | prior homestead as of January 1 of the year in which the
604 | immediate prior homestead was abandoned, the assessed value of
605 | the new homestead shall be the just value of the new homestead
606 | minus an amount equal to the lesser of \$500,000 or the
607 | difference between the just value and the assessed value of the
608 | immediate prior homestead as of January 1 of the year in which
609 | the prior homestead was abandoned. Thereafter, the homestead
610 | shall be assessed as provided in this section.

611 | (b) If the just value of the new homestead as of January 1
612 | is less than the just value of the immediate prior homestead as
613 | of January 1 of the year in which the immediate prior homestead
614 | was abandoned, the assessed value of the new homestead shall be
615 | equal to the just value of the new homestead divided by the just
616 | value of the immediate prior homestead and multiplied by the

CS/HB 1163

2011

617 assessed value of the immediate prior homestead. However, if the
618 difference between the just value of the new homestead and the
619 assessed value of the new homestead calculated pursuant to this
620 paragraph is greater than \$500,000, the assessed value of the
621 new homestead shall be increased so that the difference between
622 the just value and the assessed value equals \$500,000.
623 Thereafter, the homestead shall be assessed as provided in this
624 section.

625 (c) If two or more persons who have each received a
626 homestead exemption as of January 1 of either of the 2
627 immediately preceding years and who would otherwise be eligible
628 to have a new homestead property assessed under this subsection
629 establish a single new homestead, the reduction from just value
630 is limited to the higher of the difference between the just
631 value and the assessed value of either of the prior eligible
632 homesteads as of January 1 of the year in which either of the
633 eligible prior homesteads was abandoned, but may not exceed
634 \$500,000.

635 (d) If two or more persons abandon jointly owned and
636 jointly titled property that received a homestead exemption as
637 of January 1 of either of the 2 immediately preceding years, and
638 one or more such persons who were entitled to and received a
639 homestead exemption on the abandoned property establish a new
640 homestead that would otherwise be eligible for assessment under
641 this subsection, each such person establishing a new homestead
642 is entitled to a reduction from just value for the new homestead
643 equal to the just value of the prior homestead minus the
644 assessed value of the prior homestead divided by the number of

CS/HB 1163

2011

645 owners of the prior homestead who received a homestead
646 exemption, unless the title of the property contains specific
647 ownership shares, in which case the share of reduction from just
648 value shall be proportionate to the ownership share. In
649 calculating the assessment reduction to be transferred from a
650 prior homestead that has an assessment reduction for living
651 quarters of parents or grandparents pursuant to s. 193.703, the
652 value calculated pursuant to s. 193.703(6) must first be added
653 back to the assessed value of the prior homestead. The total
654 reduction from just value for all new homesteads established
655 under this paragraph may not exceed \$500,000. There shall be no
656 reduction from just value of any new homestead unless the prior
657 homestead is reassessed at just value or is reassessed under
658 this subsection as of January 1 after the abandonment occurs.

659 (e) If one or more persons who previously owned a single
660 homestead and each received the homestead exemption qualify for
661 a new homestead where all persons who qualify for homestead
662 exemption in the new homestead also qualified for homestead
663 exemption in the previous homestead without an additional person
664 qualifying for homestead exemption in the new homestead, the
665 reduction in just value shall be calculated pursuant to
666 paragraph (a) or paragraph (b), without application of paragraph
667 (c) or paragraph (d).

668 (f) For purposes of receiving an assessment reduction
669 pursuant to this subsection, a person entitled to assessment
670 under this section may abandon his or her homestead even though
671 it remains his or her primary residence by notifying the
672 property appraiser of the county where the homestead is located.

CS/HB 1163

2011

673 This notification must be in writing and delivered at the same
674 time as or before timely filing a new application for homestead
675 exemption on the property.

676 (g) In order to have his or her homestead property
677 assessed under this subsection, a person must file a form
678 provided by the department as an attachment to the application
679 for homestead exemption. The form, which must include a sworn
680 statement attesting to the applicant's entitlement to assessment
681 under this subsection, shall be considered sufficient
682 documentation for applying for assessment under this subsection.
683 The department shall require by rule that the required form be
684 submitted with the application for homestead exemption under the
685 timeframes and processes set forth in chapter 196 to the extent
686 practicable.

687 (h)1. If the previous homestead was located in a different
688 county than the new homestead, the property appraiser in the
689 county where the new homestead is located must transmit a copy
690 of the completed form together with a completed application for
691 homestead exemption to the property appraiser in the county
692 where the previous homestead was located. If the previous
693 homesteads of applicants for transfer were in more than one
694 county, each applicant from a different county must submit a
695 separate form.

696 2. The property appraiser in the county where the previous
697 homestead was located must return information to the property
698 appraiser in the county where the new homestead is located by
699 April 1 or within 2 weeks after receipt of the completed
700 application from that property appraiser, whichever is later. As

CS/HB 1163

2011

701 part of the information returned, the property appraiser in the
702 county where the previous homestead was located must provide
703 sufficient information concerning the previous homestead to
704 allow the property appraiser in the county where the new
705 homestead is located to calculate the amount of the assessment
706 limitation difference which may be transferred and must certify
707 whether the previous homestead was abandoned and has been or
708 will be reassessed at just value or reassessed according to the
709 provisions of this subsection as of the January 1 following its
710 abandonment.

711 3. Based on the information provided on the form from the
712 property appraiser in the county where the previous homestead
713 was located, the property appraiser in the county where the new
714 homestead is located shall calculate the amount of the
715 assessment limitation difference which may be transferred and
716 apply the difference to the January 1 assessment of the new
717 homestead.

718 4. All property appraisers having information-sharing
719 agreements with the department are authorized to share
720 confidential tax information with each other pursuant to s.
721 195.084, including social security numbers and linked
722 information on the forms provided pursuant to this section.

723 5. The transfer of any limitation is not final until any
724 values on the assessment roll on which the transfer is based are
725 final. If such values are final after tax notice bills have been
726 sent, the property appraiser shall make appropriate corrections
727 and a corrected tax notice bill shall be sent. Any values that
728 are under administrative or judicial review shall be noticed to

729 the tribunal or court for accelerated hearing and resolution so
 730 that the intent of this subsection may be carried out.

731 6. If the property appraiser in the county where the
 732 previous homestead was located has not provided information
 733 sufficient to identify the previous homestead and the assessment
 734 limitation difference is transferable, the taxpayer may file an
 735 action in circuit court in that county seeking to establish that
 736 the property appraiser must provide such information.

737 7. If the information from the property appraiser in the
 738 county where the previous homestead was located is provided
 739 after the procedures in this section are exercised, the property
 740 appraiser in the county where the new homestead is located shall
 741 make appropriate corrections and a corrected tax notice and tax
 742 bill shall be sent.

743 8. This subsection does not authorize the consideration or
 744 adjustment of the just, assessed, or taxable value of the
 745 previous homestead property.

746 9. The property appraiser in the county where the new
 747 homestead is located shall promptly notify a taxpayer if the
 748 information received, or available, is insufficient to identify
 749 the previous homestead and the amount of the assessment
 750 limitation difference which is transferable. Such notification
 751 shall be sent on or before July 1 as specified in s. 196.151.

752 10. The taxpayer may correspond with the property
 753 appraiser in the county where the previous homestead was located
 754 to further seek to identify the homestead and the amount of the
 755 assessment limitation difference which is transferable.

756 11. If the property appraiser in the county where the

CS/HB 1163

2011

757 previous homestead was located supplies sufficient information
758 to the property appraiser in the county where the new homestead
759 is located, such information shall be considered timely if
760 provided in time for inclusion on the notice of proposed
761 property taxes sent pursuant to ss. 194.011 and 200.065(1).

762 12. If the property appraiser has not received information
763 sufficient to identify the previous homestead and the amount of
764 the assessment limitation difference which is transferable
765 before mailing the notice of proposed property taxes, the
766 taxpayer may file a petition with the value adjustment board in
767 the county where the new homestead is located.

768 (i) Any person who is qualified to have his or her
769 property assessed under this subsection and who fails to file an
770 application by March 1 may file an application for assessment
771 under this subsection and may, pursuant to s. 194.011(3), file a
772 petition with the value adjustment board requesting that an
773 assessment under this subsection be granted. Such petition may
774 be filed at any time during the taxable year on or before the
775 25th day following the mailing of the notice by the property
776 appraiser as provided in s. 194.011(1). Notwithstanding s.
777 194.013, such person must pay a nonrefundable fee of \$15 upon
778 filing the petition. Upon reviewing the petition, if the person
779 is qualified to receive the assessment under this subsection and
780 demonstrates particular extenuating circumstances judged by the
781 property appraiser or the value adjustment board to warrant
782 granting the assessment, the property appraiser or the value
783 adjustment board may grant an assessment under this subsection.
784 For the 2008 assessments, all petitioners for assessment under

785 | this subsection shall be considered to have demonstrated
786 | particular extenuating circumstances.

787 | (j) Any person who is qualified to have his or her
788 | property assessed under this subsection and who fails to timely
789 | file an application for his or her new homestead in the first
790 | year following eligibility may file in a subsequent year. The
791 | assessment reduction shall be applied to assessed value in the
792 | year the transfer is first approved, and refunds of tax may not
793 | be made for previous years.

794 | (k) The property appraisers of the state shall, as soon as
795 | practicable after March 1 of each year and on or before July 1
796 | of that year, carefully consider all applications for assessment
797 | under this subsection which have been filed in their respective
798 | offices on or before March 1 of that year. If, upon
799 | investigation, the property appraiser finds that the applicant
800 | is entitled to assessment under this subsection, the property
801 | appraiser shall make such entries upon the tax rolls of the
802 | county as are necessary to allow the assessment. If, after due
803 | consideration, the property appraiser finds that the applicant
804 | is not entitled under the law to assessment under this
805 | subsection, the property appraiser shall immediately make out a
806 | notice of such disapproval, giving his or her reasons therefor,
807 | and a copy of the notice must be served upon the applicant by
808 | the property appraiser either by personal delivery or by
809 | registered mail to the post office address given by the
810 | applicant. The applicant may appeal the decision of the property
811 | appraiser refusing to allow the assessment under this subsection
812 | to the value adjustment board, and the board shall review the

CS/HB 1163

2011

813 application and evidence presented to the property appraiser
814 upon which the applicant based the claim and shall hear the
815 applicant in person or by agent on behalf of his or her right to
816 such assessment. Such appeal shall be heard by an attorney
817 special magistrate if the value adjustment board uses special
818 magistrates. The value adjustment board shall reverse the
819 decision of the property appraiser in the cause and grant
820 assessment under this subsection to the applicant if, in its
821 judgment, the applicant is entitled to be granted the assessment
822 or shall affirm the decision of the property appraiser. The
823 action of the board is final in the cause unless the applicant,
824 within 15 days following the date of refusal of the application
825 by the board, files in the circuit court of the county in which
826 the homestead is located a proceeding against the property
827 appraiser for a declaratory judgment as is provided by chapter
828 86 or other appropriate proceeding. The failure of the taxpayer
829 to appear before the property appraiser or value adjustment
830 board or to file any paper other than the application as
831 provided in this subsection does not constitute any bar to or
832 defense in the proceedings.

833 (9) Erroneous assessments of homestead property assessed
834 under this section may be corrected in the following manner:

835 (a) If errors are made in arriving at any assessment under
836 this section due to a material mistake of fact concerning an
837 essential characteristic of the property, the just value and
838 assessed value must be recalculated for every such year,
839 including the year in which the mistake occurred.

840 (b) If changes, additions, or improvements are not

CS/HB 1163

2011

841 assessed at just value as of the first January 1 after they were
842 substantially completed, the property appraiser shall determine
843 the just value for such changes, additions, or improvements for
844 the year they were substantially completed. Assessments for
845 subsequent years shall be corrected, applying this section if
846 applicable.

847 (c) If back taxes are due pursuant to s. 193.092, the
848 corrections made pursuant to this subsection shall be used to
849 calculate such back taxes.

850 (10) If the property appraiser determines that for any
851 year or years within the prior 10 years a person who was not
852 entitled to the homestead property assessment limitation granted
853 under this section was granted the homestead property assessment
854 limitation, the property appraiser making such determination
855 shall record in the public records of the county a notice of tax
856 lien against any property owned by that person in the county,
857 and such property must be identified in the notice of tax lien.
858 Such property that is situated in this state is subject to the
859 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes
860 for each year and 15 percent interest per annum. However, when a
861 person entitled to exemption pursuant to s. 196.031
862 inadvertently receives the limitation pursuant to this section
863 following a change of ownership, the assessment of such property
864 must be corrected as provided in paragraph (9)(a), and the
865 person need not pay the unpaid taxes, penalties, or interest.

866 Section 3. If House Joint Resolution 381 or Senate Joint
867 Resolution 658, 2011 Regular Session, is approved by a vote of
868 the electors in the general election held in November 2012,

869 subsection (3) of section 193.1554, Florida Statutes, is amended
 870 to read:

871 193.1554 Assessment of nonhomestead residential property.—

872 (3) Beginning in 2013 ~~2009~~, or the year following the year
 873 the property is placed on the tax roll, whichever is later, the
 874 property shall be reassessed annually on January 1. Except for
 875 changes, additions, reductions, or improvements to nonhomestead
 876 property assessed as provided in subsection (6):

877 (a) Any change resulting from such reassessment may not
 878 exceed 3 ~~10~~ percent of the assessed value of the property for
 879 the prior year.

880 (b) An assessment may not increase if the just value of
 881 the property is less than the just value of the property on the
 882 preceding date of assessment provided by law.

883 Section 4. If House Joint Resolution 381 or Senate Joint
 884 Resolution 658, 2011 Regular Session, is approved by a vote of
 885 the electors in a special election held concurrent with the
 886 presidential preference primary in 2012, subsection (3) of
 887 section 193.1554, Florida Statutes, is amended to read:

888 193.1554 Assessment of nonhomestead residential property.—

889 (3) Beginning in 2012 ~~2009~~, or the year following the year
 890 the property is placed on the tax roll, whichever is later, the
 891 property shall be reassessed annually on January 1. Except for
 892 changes, additions, reductions, or improvements to nonhomestead
 893 property assessed as provided in subsection (6):

894 (a) Any change resulting from such reassessment may not
 895 exceed 3 ~~10~~ percent of the assessed value of the property for
 896 the prior year.

897 (b) An assessment may not increase if the just value of the
 898 property is less than the just value of the property on the
 899 preceding date of assessment provided by law.

900 Section 5. If House Joint Resolution 381 or Senate Joint
 901 Resolution 658, 2011 Regular Session, is approved by a vote of
 902 the electors in the general election held in November 2012,
 903 subsection (3) of section 193.1555, Florida Statutes, is amended
 904 to read:

905 193.1555 Assessment of certain residential and
 906 nonresidential real property.—

907 (3) Beginning in 2013 ~~2009~~, or the year following the year
 908 the property is placed on the tax roll, whichever is later, the
 909 property shall be reassessed annually on January 1. Except for
 910 changes, additions, reductions, or improvements to nonhomestead
 911 property assessed as provided in subsection (6):

912 (a) Any change resulting from such reassessment may not
 913 exceed 3 ~~10~~ percent of the assessed value of the property for
 914 the prior year.

915 (b) An assessment may not increase if the just value of
 916 the property is less than the just value of the property on the
 917 preceding date of assessment provided by law.

918 Section 6. If House Joint Resolution 381 or Senate Joint
 919 Resolution 658, 2011 Regular Session, is approved by a vote of
 920 the electors in a special election held concurrent with the
 921 presidential preference primary in 2012, subsection (3) of
 922 section 193.1555, Florida Statutes, is amended to read:

923 193.1555 Assessment of certain residential and
 924 nonresidential real property.—

925 (3) Beginning in 2012 ~~2009~~, or the year following the year
 926 the property is placed on the tax roll, whichever is later, the
 927 property shall be reassessed annually on January 1. Except for
 928 changes, additions, reductions, or improvements to nonhomestead
 929 property assessed as provided in subsection (6):

930 (a) Any change resulting from such reassessment may not
 931 exceed 3 ~~10~~ percent of the assessed value of the property for
 932 the prior year.

933 (b) An assessment may not increase if the just value of
 934 the property is less than the just value of the property on the
 935 preceding date of assessment provided by law.

936 Section 7. If House Joint Resolution 381 or Senate Joint
 937 Resolution 658, 2011 Regular Session, is approved by a vote of
 938 the electors in the general election held in November 2012,
 939 section 196.078, Florida Statutes, is created to read:

940 196.078 Additional homestead exemption for a first-time
 941 Florida homesteader.—

942 (1) As used in this section, the term "first-time Florida
 943 homesteader" means a person who establishes the right to receive
 944 the homestead exemption provided in s. 196.031 within 1 year
 945 after purchasing the homestead property and who has not owned
 946 property in the previous 3 years to which the homestead
 947 exemption provided in s. 196.031(1)(a) applied.

948 (2) Every first-time Florida homesteader is entitled to an
 949 additional homestead exemption in an amount equal to 50 percent
 950 of the homestead property's just value on January 1 of the year
 951 the homestead is established for all levies other than school
 952 district levies. The additional exemption applies for a period

CS/HB 1163

2011

953 of 5 years or until the year the property is sold, whichever
954 occurs first. The amount of the additional exemption may not
955 exceed \$200,000 and shall be reduced in each subsequent year by
956 an amount equal to 20 percent of the amount of the additional
957 exemption received in the year the homestead was established or
958 by an amount equal to the difference between the just value of
959 the property and the assessed value of the property determined
960 under s. 193.155, whichever is greater. Not more than one
961 exemption provided under this subsection is allowed per
962 homestead property. The additional exemption applies to property
963 purchased on or after January 1, 2012, but is not available in
964 the sixth and subsequent years after the additional exemption is
965 first received.

966 (3) The property appraiser shall require a first-time
967 Florida homesteader claiming an exemption under this section to
968 submit, not later than March 1 on a form prescribed by the
969 Department of Revenue, a sworn statement attesting that the
970 taxpayer, and each other person who holds legal or equitable
971 title to the property, has not owned property in the prior 3
972 years that received the homestead exemption provided by s.
973 196.031. In order for the exemption to be retained upon the
974 addition of another person to the title to the property, the
975 person added must also submit, not later than the subsequent
976 March 1 on a form prescribed by the department, a sworn
977 statement attesting that he or she has not owned property in the
978 prior 3 years that received the homestead exemption provided by
979 s. 196.031.

980 (4) Sections 196.131 and 196.161 apply to the exemption

981 provided in this section.

982 Section 8. If House Joint Resolution 381 or Senate Joint
 983 Resolution 658, 2011 Regular Session, is approved by a vote of
 984 the electors in a special election held concurrent with the
 985 presidential preference primary in 2012, section 196.078,
 986 Florida Statutes, is created to read:

987 196.078 Additional homestead exemption for a first-time
 988 Florida homesteader.—

989 (1) As used in this section, the term "first-time Florida
 990 homesteader" means a person who establishes the right to receive
 991 the homestead exemption provided in s. 196.031 within 1 year
 992 after purchasing the homestead property and who has not owned
 993 property in the previous 3 years to which the homestead
 994 exemption provided in s. 196.031(1)(a) applied.

995 (2) Every first-time Florida homesteader is entitled to an
 996 additional homestead exemption in an amount equal to 50 percent
 997 of the homestead property's just value on January 1 of the year
 998 the homestead is established for all levies other than school
 999 district levies. The additional exemption applies for a period
 1000 of 5 years or until the year the property is sold, whichever
 1001 occurs first. The amount of the additional exemption may not
 1002 exceed \$200,000 and shall be reduced in each subsequent year by
 1003 an amount equal to 20 percent of the amount of the additional
 1004 exemption received in the year the homestead was established or
 1005 by an amount equal to the difference between the just value of
 1006 the property and the assessed value of the property determined
 1007 under s. 193.155, whichever is greater. Not more than one
 1008 exemption provided under this subsection is allowed per

1009 homestead property. The additional exemption applies to property
 1010 purchased on or after January 1, 2011, but is not available in
 1011 the sixth and subsequent years after the additional exemption is
 1012 first received.

1013 (3) The property appraiser shall require a first-time
 1014 Florida homesteader claiming an exemption under this section to
 1015 submit, not later than March 1 on a form prescribed by the
 1016 Department of Revenue, a sworn statement attesting that the
 1017 taxpayer, and each other person who holds legal or equitable
 1018 title to the property, has not owned property in the prior 3
 1019 years that received the homestead exemption provided by s.
 1020 196.031. In order for the exemption to be retained upon the
 1021 addition of another person to the title to the property, the
 1022 person added must also submit, not later than the subsequent
 1023 March 1 on a form prescribed by the department, a sworn
 1024 statement attesting that he or she has not owned property in the
 1025 prior 3 years that received the homestead exemption provided by
 1026 s. 196.031.

1027 (4) Sections 196.131 and 196.161 apply to the exemption
 1028 provided in this section.

1029 Section 9. (1) In anticipation of implementing this act,
 1030 the executive director of the Department of Revenue is
 1031 authorized, and all conditions are deemed met, to adopt
 1032 emergency rules under ss. 120.536(1) and 120.54(4), Florida
 1033 Statutes, to make necessary changes and preparations so that
 1034 forms, methods, and data records, electronic or otherwise, are
 1035 ready and in place if sections 2, 4, 6, and 8 or sections 1, 3,
 1036 5, and 7 of this act become law.

CS/HB 1163

2011

1037 (2) Notwithstanding any other provision of law, such
1038 emergency rules shall remain in effect for 18 months after the
1039 date of adoption and may be renewed during the pendency of
1040 procedures to adopt rules addressing the subject of the
1041 emergency rules.

1042 Section 10. This act shall take effect upon becoming a
1043 law, except that the sections of this act that take effect upon
1044 the approval of House Joint Resolution 381 or Senate Joint
1045 Resolution 658, 2011 Regular Session, by a vote of the electors
1046 in a special election held concurrent with the presidential
1047 preference primary in 2012 shall apply retroactively to the 2012
1048 tax roll if the revision of the State Constitution contained in
1049 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
1050 Regular Session, is approved by a vote of the electors in a
1051 special election held concurrent with the presidential
1052 preference primary in 2012; or the sections of this act that
1053 take effect upon the approval of House Joint Resolution 381 or
1054 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
1055 the electors in the general election held in November 2012 shall
1056 apply to the 2013 tax roll if the revision of the State
1057 Constitution contained in House Joint Resolution 381 or Senate
1058 Joint Resolution 658, 2011 Regular Session, is approved by a
1059 vote of the electors in the general election held in November
1060 2012.