

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 certain
24 contingent effect and retroactive application; providing
25 an effective date.

26
27 Be It Enacted by the Legislature of the State of Florida:
28

CS/CS/HB 1163

2011

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

34 193.1554 Assessment of nonhomestead residential property.—
35 (3) Beginning in 2013 ~~2009~~, or the year following the year
36 the property is placed on the tax roll, whichever is later, the
37 property shall be reassessed annually on January 1. Any change
38 resulting from such reassessment may not exceed 3 ~~40~~ percent of
39 the assessed value of the property for the prior year, except as
40 provided in subsection (6).

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

46 193.1554 Assessment of nonhomestead residential property.—
47 (3) Beginning in 2012 ~~2009~~, or the year following the year
48 the property is placed on the tax roll, whichever is later, the
49 property shall be reassessed annually on January 1. Any change
50 resulting from such reassessment may not exceed 3 ~~40~~ percent of
51 the assessed value of the property for the prior year, except as
52 provided in subsection (6).

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

CS/CS/HB 1163

2011

56 subsection (3) of section 193.1555, Florida Statutes, is amended
 57 to read:

58 193.1555 Assessment of certain residential and
 59 nonresidential real property.—

60 (3) Beginning in 2013 ~~2009~~, or the year following the year
 61 the property is placed on the tax roll, whichever is later, the
 62 property shall be reassessed annually on January 1. Any change
 63 resulting from such reassessment may not exceed 3 ~~10~~ percent of
 64 the assessed value of the property for the prior year, except as
 65 provided in subsection (6).

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

71 193.1555 Assessment of certain residential and
 72 nonresidential real property.—

73 (3) Beginning in 2012 ~~2009~~, or the year following the year
 74 the property is placed on the tax roll, whichever is later, the
 75 property shall be reassessed annually on January 1. Any change
 76 resulting from such reassessment may not exceed 3 ~~10~~ percent of
 77 the assessed value of the property for the prior year, except as
 78 provided in subsection (6).

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

CS/CS/HB 1163

2011

83 196.078 Additional homestead exemption for a first-time
84 Florida homesteader.—

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

91 (2) For purposes of this section, the date on which the
92 deed or other transfer instrument was signed and notarized or
93 otherwise executed shall be considered the date a property was
94 purchased.

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

111 the sixth and subsequent years after the additional exemption is
 112 first received.

113 (4) The property appraiser shall require a first-time
 114 Florida homesteader claiming an exemption under this section to
 115 submit, not later than March 1 on a form prescribed by the
 116 Department of Revenue, a sworn statement attesting that the
 117 taxpayer, and each other person who holds legal or equitable
 118 title to the property, has not owned property in the 3 calendar
 119 years prior to such purchase to which the homestead exemption
 120 provided by s. 196.031(1) (a) applied. In order for the exemption
 121 to be retained upon the addition of another person to the title
 122 to the property, the person added must also submit, not later
 123 than the subsequent March 1 on a form prescribed by the
 124 department, a sworn statement attesting that he or she has not
 125 owned property in the 3 calendar years prior to being added to
 126 the title to which the homestead exemption provided by s.
 127 196.031(1) (a) applied.

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

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

135 196.078 Additional homestead exemption for a first-time
 136 Florida homesteader.-

137 (1) As used in this section, the term "first-time Florida
 138 homesteader" means a person who establishes the right to receive

CS/CS/HB 1163

2011

139 the homestead exemption provided in s. 196.031 within 1 year
140 after purchasing the homestead property and who has not owned
141 property in the 3 calendar years prior to such purchase to which
142 the homestead exemption provided in s. 196.031(1)(a) applied.

143 (2) For purposes of this section, the date on which the
144 deed or other transfer instrument was signed and notarized or
145 otherwise executed shall be considered the date a property was
146 purchased.

147 (3) Every first-time Florida homesteader is entitled to an
148 additional homestead exemption in an amount equal to 50 percent
149 of the homestead property's just value on January 1 of the year
150 the homestead is established for all levies other than school
151 district levies. The additional exemption applies for a period
152 of 5 years or until the year the property is sold, whichever
153 occurs first. The amount of the additional exemption may not
154 exceed \$200,000 and shall be reduced in each subsequent year by
155 an amount equal to 20 percent of the amount of the additional
156 exemption received in the year the homestead was established or
157 by an amount equal to the difference between the just value of
158 the property and the assessed value of the property determined
159 under s. 193.155, whichever is greater. Not more than one
160 exemption provided under this subsection is allowed per
161 homestead property. The additional exemption applies to property
162 purchased on or after January 1, 2012, but is not available in
163 the sixth and subsequent years after the additional exemption is
164 first received.

165 (4) (a) In 2012, the property appraiser shall require a
166 first-time Florida homesteader claiming an exemption under this

CS/CS/HB 1163

2011

167 section to submit, not later than June 1 on a form prescribed by
168 the Department of Revenue, a sworn statement attesting that the
169 taxpayer, and each other person who holds legal or equitable
170 title to the property, has not owned property in the 3 calendar
171 years prior to such purchase to which the homestead exemption
172 provided by s. 196.031(1) (a) applied.

173 (b) In 2013 and thereafter, the property appraiser shall
174 require a first-time Florida homesteader claiming an exemption
175 under this section to submit, not later than March 1 on a form
176 prescribed by the Department of Revenue, a sworn statement
177 attesting that the taxpayer, and each other person who holds
178 legal or equitable title to the property, has not owned property
179 in the 3 calendar years prior to such purchase to which the
180 homestead exemption provided by s. 196.031(1) (a) applied.

181 (c) In order for the exemption provided under this section
182 to be retained upon the addition of another person to the title
183 to the property, the person added must also submit, not later
184 than the subsequent March 1 on a form prescribed by the
185 department, a sworn statement attesting that he or she has not
186 owned property in the 3 calendar years prior to being added to
187 the title to which the homestead exemption provided by s.
188 196.031(1) (a) applied.

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

191 Section 7. (1) In anticipation of implementing this act,
192 the executive director of the Department of Revenue is
193 authorized, and all conditions are deemed met, to adopt
194 emergency rules under ss. 120.536(1) and 120.54(4), Florida

195 Statutes, to make necessary changes and preparations so that
196 forms, methods, and data records, electronic or otherwise, are
197 ready and in place if sections 2, 4, and 6 or sections 1, 3, and
198 5 of this act become law.

199 (2) Notwithstanding any other provision of law, such
200 emergency rules shall remain in effect for 18 months after the
201 date of adoption and may be renewed during the pendency of
202 procedures to adopt rules addressing the subject of the
203 emergency rules.

204 Section 8. This act shall take effect upon becoming a law,
205 except that the sections of this act that take effect upon the
206 approval of House Joint Resolution 381 or Senate Joint
207 Resolution 658, 2011 Regular Session, by a vote of the electors
208 in a special election held concurrent with the presidential
209 preference primary in 2012 shall apply retroactively to the 2012
210 tax roll if the revision of the State Constitution contained in
211 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
212 Regular Session, is approved by a vote of the electors in a
213 special election held concurrent with the presidential
214 preference primary in 2012; or the sections of this act that
215 take effect upon the approval of House Joint Resolution 381 or
216 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
217 the electors in the general election held in November 2012 shall
218 apply to the 2013 tax roll if the revision of the State
219 Constitution contained in House Joint Resolution 381 or Senate
220 Joint Resolution 658, 2011 Regular Session, is approved by a
221 vote of the electors in the general election held in November
222 2012.