

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; amending s. 218.12, F.S.;
24 requiring the Legislature to consider appropriating funds
25 to fiscally constrained counties to offset reductions in
26 ad valorem tax revenue as the result of the implementation
27 of certain revisions to the State Constitution; requiring
28 application to the Department of Revenue to participate in

29 | the distribution of such an appropriation; providing for
 30 | certain contingent effect and retroactive application;
 31 | providing an effective date.

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 33 | Be It Enacted by the Legislature of the State of Florida:
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35 | Section 1. If House Joint Resolution 381 or Senate Joint
 36 | Resolution 658, 2011 Regular Session, is approved by a vote of
 37 | the electors in the general election held in November 2012,
 38 | subsection (3) of section 193.1554, Florida Statutes, is amended
 39 | to read:

40 | 193.1554 Assessment of nonhomestead residential property.—

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

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

52 | 193.1554 Assessment of nonhomestead residential property.—

53 | (3) Beginning in 2012 ~~2009~~, or the year following the year
 54 | the property is placed on the tax roll, whichever is later, the
 55 | property shall be reassessed annually on January 1. Any change
 56 | resulting from such reassessment may not exceed 3 ~~10~~ percent of

57 | the assessed value of the property for the prior year, except as
 58 | provided in subsection (6).

59 | Section 3. If House Joint Resolution 381 or Senate Joint
 60 | Resolution 658, 2011 Regular Session, is approved by a vote of
 61 | the electors in the general election held in November 2012,
 62 | subsection (3) of section 193.1555, Florida Statutes, is amended
 63 | to read:

64 | 193.1555 Assessment of certain residential and
 65 | nonresidential real property.—

66 | (3) Beginning in 2013 ~~2009~~, or the year following the year
 67 | the property is placed on the tax roll, whichever is later, the
 68 | property shall be reassessed annually on January 1. Any change
 69 | resulting from such reassessment may not exceed 3 ~~10~~ percent of
 70 | the assessed value of the property for the prior year, except as
 71 | provided in subsection (6).

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

77 | 193.1555 Assessment of certain residential and
 78 | nonresidential real property.—

79 | (3) Beginning in 2012 ~~2009~~, or the year following the year
 80 | the property is placed on the tax roll, whichever is later, the
 81 | property shall be reassessed annually on January 1. Any change
 82 | resulting from such reassessment may not exceed 3 ~~10~~ percent of
 83 | the assessed value of the property for the prior year, except as
 84 | provided in subsection (6).

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

89 196.078 Additional homestead exemption for a first-time
 90 Florida homesteader.-

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

97 (2) For purposes of this section, the date on which the
 98 deed or other transfer instrument was signed and notarized or
 99 otherwise executed shall be considered the date a property was
 100 purchased.

101 (3) Every first-time Florida homesteader is entitled to an
 102 additional homestead exemption in an amount equal to 50 percent
 103 of the median just value for homestead property in the county
 104 where the property at issue is located in the calendar year
 105 immediately preceding January 1 of the year the homestead is
 106 established for all levies other than school district levies.
 107 The additional exemption applies for a period of 5 years or
 108 until the year the property is sold, whichever occurs first. The
 109 amount of the additional exemption shall be reduced in each
 110 subsequent year by an amount equal to 20 percent of the amount
 111 of the additional exemption received in the year the homestead
 112 was established or by an amount equal to the difference between

113 the just value of the property and the assessed value of the
114 property determined under s. 193.155, whichever is greater. Not
115 more than one exemption provided under this subsection is
116 allowed per homestead property. The additional exemption applies
117 to property purchased on or after January 1, 2012, but is not
118 available in the sixth and subsequent years after the additional
119 exemption is first received.

120 (4) The property appraiser shall require a first-time
121 Florida homesteader claiming an exemption under this section to
122 submit, not later than March 1 on a form prescribed by the
123 Department of Revenue, a sworn statement attesting that the
124 taxpayer, and each other person who holds legal or equitable
125 title to the property, has not owned property in the 3 calendar
126 years prior to such purchase to which the homestead exemption
127 provided by s. 196.031(1) (a) applied. In order for the exemption
128 to be retained upon the addition of another person to the title
129 to the property, the person added must also submit, not later
130 than the subsequent March 1 on a form prescribed by the
131 department, a sworn statement attesting that he or she has not
132 owned property in the 3 calendar years prior to being added to
133 the title to which the homestead exemption provided by s.
134 196.031(1) (a) applied.

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

137 Section 6. If House Joint Resolution 381 or Senate Joint
138 Resolution 658, 2011 Regular Session, is approved by a vote of
139 the electors in a special election held concurrent with the

140 presidential preference primary in 2012, section 196.078,
141 Florida Statutes, is created to read:

142 196.078 Additional homestead exemption for a first-time
143 Florida homesteader.—

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

150 (2) For purposes of this section, the date on which the
151 deed or other transfer instrument was signed and notarized or
152 otherwise executed shall be considered the date a property was
153 purchased.

154 (3) Every first-time Florida homesteader is entitled to an
155 additional homestead exemption in an amount equal to 50 percent
156 of the median just value of the homestead property in the county
157 where the property at issue is located in the calendar year
158 immediately preceding January 1 of the year the homestead is
159 established for all levies other than school district levies.
160 The additional exemption applies for a period of 5 years or
161 until the year the property is sold, whichever occurs first. The
162 amount of the additional exemption shall be reduced in each
163 subsequent year by an amount equal to 20 percent of the amount
164 of the additional exemption received in the year the homestead
165 was established or by an amount equal to the difference between
166 the just value of the property and the assessed value of the
167 property determined under s. 193.155, whichever is greater. Not

168 more than one exemption provided under this subsection is
169 allowed per homestead property. The additional exemption applies
170 to property purchased on or after January 1, 2012, but is not
171 available in the sixth and subsequent years after the additional
172 exemption is first received.

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

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

189 (c) In order for the exemption provided under this section
190 to be retained upon the addition of another person to the title
191 to the property, the person added must also submit, not later
192 than the subsequent March 1 on a form prescribed by the
193 department, a sworn statement attesting that he or she has not
194 owned property in the 3 calendar years prior to being added to

195 the title to which the homestead exemption provided by s.
 196 196.031(1) (a) applied.

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

199 Section 7. (1) In anticipation of implementing this act,
 200 the executive director of the Department of Revenue is
 201 authorized, and all conditions are deemed met, to adopt
 202 emergency rules under ss. 120.536(1) and 120.54(4), Florida
 203 Statutes, to make necessary changes and preparations so that
 204 forms, methods, and data records, electronic or otherwise, are
 205 ready and in place if sections 2, 4, and 6 or sections 1, 3, and
 206 5 of this act become law.

207 (2) Notwithstanding any other provision of law, such
 208 emergency rules shall remain in effect for 18 months after the
 209 date of adoption and may be renewed during the pendency of
 210 procedures to adopt rules addressing the subject of the
 211 emergency rules.

212 Section 8. If House Joint Resolution 381 or Senate Joint
 213 Resolution 658, 2011 Regular Session, is approved by a vote of
 214 the electors in a special election held concurrent with the
 215 presidential preference primary in 2012 or in the general
 216 election held in November 2012, section 218.12, Florida
 217 Statutes, is amended to read:

218 218.12 Appropriations to offset reductions in ad valorem
 219 tax revenue in fiscally constrained counties.—

220 (1) (a) Beginning in fiscal year 2008-2009, the Legislature
 221 shall appropriate moneys to offset the reductions in ad valorem
 222 tax revenue experienced by fiscally constrained counties, as

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223 defined in s. 218.67(1), which occur as a direct result of the
224 implementation of revisions of Art. VII of the State
225 Constitution approved in the special election held on January
226 29, 2008. The moneys appropriated for this purpose shall be
227 distributed in January of each fiscal year among the fiscally
228 constrained counties based on each county's proportion of the
229 total reduction in ad valorem tax revenue resulting from the
230 implementation of the revision.

231 (b)~~(2)~~ On or before November 15 of each year, beginning in
232 2008, each fiscally constrained county shall apply to the
233 Department of Revenue to participate in the distribution of the
234 appropriation and provide documentation supporting the county's
235 estimated reduction in ad valorem tax revenue in the form and
236 manner prescribed by the Department of Revenue. The
237 documentation must include an estimate of the reduction in
238 taxable value directly attributable to revisions of Art. VII of
239 the State Constitution for all county taxing jurisdictions
240 within the county and shall be prepared by the property
241 appraiser in each fiscally constrained county. The documentation
242 must also include the county millage rates applicable in all
243 such jurisdictions for both the current year and the prior year;
244 rolled-back rates, determined as provided in s. 200.065, for
245 each county taxing jurisdiction; and maximum millage rates that
246 could have been levied by majority vote pursuant to s. 200.185.
247 For purposes of this section, each fiscally constrained county's
248 reduction in ad valorem tax revenue shall be calculated as 95
249 percent of the estimated reduction in taxable value times the
250 lesser of the 2007 applicable millage rate or the applicable

251 millage rate for each county taxing jurisdiction in the prior
252 year.

253 ~~(c)(3)~~ In determining the reductions in ad valorem tax
254 revenues occurring as a result of the implementation of the
255 revisions to Art. VII of the State Constitution approved in the
256 special election held on January 29, 2008, the value of
257 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the
258 State Constitution shall include only the reduction in taxable
259 value for homesteads established January 1 of the year in which
260 the determination is being made.

261 (2)(a) Beginning in the 2012-2013 fiscal year, the
262 Legislature shall consider appropriating moneys to offset the
263 reductions in ad valorem tax revenue experienced by fiscally
264 constrained counties, as defined in s. 218.67(1), which occur as
265 a direct result of the implementation of the revision of Art.
266 VII of the State Constitution contained in House Joint
267 Resolution 381 or Senate Joint Resolution 658, 2011 Regular
268 Session. The moneys appropriated for this purpose shall be
269 distributed among the fiscally constrained counties based on
270 each county's proportion of the total reduction in ad valorem
271 tax revenue resulting from the implementation of the revision.

272 (b) On or before February 1 each year, each fiscally
273 constrained county shall apply to the Department of Revenue to
274 participate in the distribution of the appropriation and provide
275 documentation supporting the county's estimated reduction in ad
276 valorem tax revenue to the Department of Revenue.

277 Section 9. This act shall take effect upon becoming a law,
278 except that the sections of this act that take effect upon the

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279 approval of House Joint Resolution 381 or Senate Joint
280 Resolution 658, 2011 Regular Session, by a vote of the electors
281 in a special election held concurrent with the presidential
282 preference primary in 2012 shall apply retroactively to the 2012
283 tax roll if the revision of the State Constitution contained in
284 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
285 Regular Session, is approved by a vote of the electors in a
286 special election held concurrent with the presidential
287 preference primary in 2012; or the sections of this act that
288 take effect upon the approval of House Joint Resolution 381 or
289 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
290 the electors in the general election held in November 2012 shall
291 apply to the 2013 tax roll if the revision of the State
292 Constitution contained in House Joint Resolution 381 or Senate
293 Joint Resolution 658, 2011 Regular Session, is approved by a
294 vote of the electors in the general election held in November
295 2012.