

1                   A bill to be entitled  
2       An act relating to ad valorem taxation; amending s.  
3       193.1554, F.S.; reducing the amount by which any change in  
4       the value of nonhomestead residential property resulting  
5       from an annual reassessment may exceed the assessed value  
6       of the property for the prior year; amending s. 193.1555,  
7       F.S.; reducing the amount by which any change in the value  
8       of 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 to participate in the

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

32 |  
 33 | Be It Enacted by the Legislature of the State of Florida:  
 34 |

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 5 ~~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 5 ~~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 5 ~~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 5 ~~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 homestead property's just value on January 1 of the year  
104 the homestead is established, for all levies other than school  
105 district levies. The additional exemption may not exceed the  
106 median just value for homestead property in the county where the  
107 property at issue is located in the calendar year immediately  
108 preceding January 1 of the year the homestead is established.  
109 The additional exemption applies for a period of 5 years or  
110 until the year the property is sold, whichever occurs first. The  
111 amount of the additional exemption shall be reduced in each  
112 subsequent year by an amount equal to 20 percent of the amount

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

122 (4) The property appraiser shall require a first-time  
123 Florida homesteader claiming an exemption under this section to  
124 submit, not later than March 1 on a form prescribed by the  
125 Department of Revenue, a sworn statement attesting that the  
126 taxpayer, and each other person who holds legal or equitable  
127 title to the property, has not owned property in the 3 calendar  
128 years prior to such purchase to which the homestead exemption  
129 provided by s. 196.031(1)(a) applied. In order for the exemption  
130 to be retained upon the addition of another person to the title  
131 to the property, the person added must also submit, not later  
132 than the subsequent March 1 on a form prescribed by the  
133 department, a sworn statement attesting that he or she has not  
134 owned property in the 3 calendar years prior to being added to  
135 the title to which the homestead exemption provided by s.  
136 196.031(1)(a) applied.

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

139 Section 6. If House Joint Resolution 381 or Senate Joint  
140 Resolution 658, 2011 Regular Session, is approved by a vote of

141 the electors in a special election held concurrent with the  
 142 presidential preference primary in 2012, section 196.078,  
 143 Florida Statutes, is created to read:

144 196.078 Additional homestead exemption for a first-time  
 145 Florida homesteader.—

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

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

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

169 was established or by an amount equal to the difference between  
170 the just value of the property and the assessed value of the  
171 property determined under s. 193.155, whichever is greater. Not  
172 more than one exemption provided under this subsection is  
173 allowed per homestead property. The additional exemption applies  
174 to property purchased on or after January 1, 2011, but is not  
175 available in the sixth and subsequent years after the additional  
176 exemption is first received.

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

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

193 (c) In order for the exemption provided under this section  
194 to be retained upon the addition of another person to the title  
195 to the property, the person added must also submit, not later  
196 than the subsequent March 1 on a form prescribed by the

197 department, a sworn statement attesting that he or she has not  
 198 owned property in the 3 calendar years prior to being added to  
 199 the title to which the homestead exemption provided by s.  
 200 196.031(1)(a) applied.

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

203 Section 7. (1) In anticipation of implementing this act,  
 204 the executive director of the Department of Revenue is  
 205 authorized, and all conditions are deemed met, to adopt  
 206 emergency rules under ss. 120.536(1) and 120.54(4), Florida  
 207 Statutes, to make necessary changes and preparations so that  
 208 forms, methods, and data records, electronic or otherwise, are  
 209 ready and in place if sections 2, 4, and 6 or sections 1, 3, and  
 210 5 of this act become law.

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

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

222 218.12 Appropriations to offset reductions in ad valorem  
 223 tax revenue in fiscally constrained counties.—

224 (1)(a) Beginning in fiscal year 2008-2009, the Legislature



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

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

253 percent of the estimated reduction in taxable value times the  
254 lesser of the 2007 applicable millage rate or the applicable  
255 millage rate for each county taxing jurisdiction in the prior  
256 year.

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

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

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

281           Section 9. This act shall take effect upon becoming a law,  
282 except that the sections of this act which take effect upon the  
283 approval of House Joint Resolution 381 or Senate Joint  
284 Resolution 658, 2011 Regular Session, by a vote of the electors  
285 in a special election held concurrent with the presidential  
286 preference primary in 2012 shall apply retroactively to the 2012  
287 tax roll if the revision of the State Constitution contained in  
288 House Joint Resolution 381 or Senate Joint Resolution 658, 2011  
289 Regular Session, is approved by a vote of the electors in a  
290 special election held concurrent with the presidential  
291 preference primary in 2012; or the sections of this act which  
292 take effect upon the approval of House Joint Resolution 381 or  
293 Senate Joint Resolution 658, 2011 Regular Session, by a vote of  
294 the electors in the general election held in November 2012 shall  
295 apply to the 2013 tax roll if the revision of the State  
296 Constitution contained in House Joint Resolution 381 or Senate  
297 Joint Resolution 658, 2011 Regular Session, is approved by a  
298 vote of the electors in the general election held in November  
299 2012.