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LEGISLATIVE ACTION

Senate

House

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Floor: 1/AD/2R

05/03/2011 05:37 PM

Senator Fasano moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

193.1554 Assessment of nonhomestead residential property.—

(3) Beginning in 2013 ~~2009~~, or the year following the year
the property is placed on the tax roll, whichever is later, the
property shall be reassessed annually on January 1. Any change



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14 resulting from such reassessment may not exceed 5 ~~10~~ percent of
15 the assessed value of the property for the prior year, except as
16 provided in subsection (6).

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

22 193.1554 Assessment of nonhomestead residential property.—

23 (3) Beginning in 2012 ~~2009~~, or the year following the year
24 the property is placed on the tax roll, whichever is later, the
25 property shall be reassessed annually on January 1. Any change
26 resulting from such reassessment may not exceed 5 ~~10~~ percent of
27 the assessed value of the property for the prior year, except as
28 provided in subsection (6).

29 Section 3. 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 193.1555, Florida Statutes, is amended
33 to read:

34 193.1555 Assessment of certain residential and
35 nonresidential real property.—

36 (3) Beginning in 2013 ~~2009~~, or the year following the year
37 the property is placed on the tax roll, whichever is later, the
38 property shall be reassessed annually on January 1. Any change
39 resulting from such reassessment may not exceed 5 ~~10~~ percent of
40 the assessed value of the property for the prior year, except as
41 provided in subsection (6).

42 Section 4. If House Joint Resolution 381 or Senate Joint



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43 Resolution 658, 2011 Regular Session, is approved by a vote of
44 the electors in a special election held concurrent with the
45 presidential preference primary in 2012, subsection (3) of
46 section 193.1555, Florida Statutes, is amended to read:

47 193.1555 Assessment of certain residential and
48 nonresidential real property.—

49 (3) Beginning in 2012 ~~2009~~, or the year following the year
50 the property is placed on the tax roll, whichever is later, the
51 property shall be reassessed annually on January 1. Any change
52 resulting from such reassessment may not exceed 5 ~~10~~ percent of
53 the assessed value of the property for the prior year, except as
54 provided in subsection (6).

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

59 196.078 Additional homestead exemption for a first-time
60 Florida homesteader.—

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

67 (2) For purposes of this section, the date on which the
68 deed or other transfer instrument was signed and notarized or
69 otherwise executed shall be considered the date a property was
70 purchased.

71 (3) Every first-time Florida homesteader is entitled to an



72 additional homestead exemption in an amount equal to 50 percent
73 of the homestead property's just value on January 1 of the year
74 the homestead is established, for all levies other than school
75 district levies. The additional exemption may not exceed the
76 median just value for homestead property in the county where the
77 property at issue is located in the calendar year immediately
78 preceding January 1 of the year the homestead is established.
79 The additional exemption applies for a period of 5 years or
80 until the year the property is sold, whichever occurs first. The
81 amount of the additional exemption shall be reduced in each
82 subsequent year by an amount equal to 20 percent of the amount
83 of the additional exemption received in the year the homestead
84 was established or by an amount equal to the difference between
85 the just value of the property and the assessed value of the
86 property determined under s. 193.155, whichever is greater. Not
87 more than one exemption provided under this subsection is
88 allowed per homestead property. The additional exemption applies
89 to property purchased on or after January 1, 2012, but is not
90 available in the sixth and subsequent years after the additional
91 exemption is first received.

92 (4) The property appraiser shall require a first-time
93 Florida homesteader claiming an exemption under this section to
94 submit, not later than March 1 on a form prescribed by the
95 Department of Revenue, a sworn statement attesting that the
96 taxpayer, and each other person who holds legal or equitable
97 title to the property, has not owned property in the 3 calendar
98 years prior to such purchase to which the homestead exemption
99 provided by s. 196.031(1) (a) applied. In order for the exemption
100 to be retained upon the addition of another person to the title



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101 to the property, the person added must also submit, not later
102 than the subsequent March 1 on a form prescribed by the
103 department, a sworn statement attesting that he or she has not
104 owned property in the 3 calendar years prior to being added to
105 the title to which the homestead exemption provided by s.
106 196.031(1) (a) applied.

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

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

114 196.078 Additional homestead exemption for a first-time
115 Florida homesteader.—

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

122 (2) For purposes of this section, the date on which the
123 deed or other transfer instrument was signed and notarized or
124 otherwise executed shall be considered the date a property was
125 purchased.

126 (3) Every first-time Florida homesteader is entitled to an
127 additional homestead exemption in an amount equal to 50 percent
128 of the homestead property's just value on January 1 of the year
129 the homestead is established, for all levies other than school



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130 district levies. The additional exemption may not exceed the
131 median just value for homestead property in the county where the
132 property at issue is located in the calendar year immediately
133 preceding January 1 of the year the homestead is established.
134 The additional exemption applies for a period of 5 years or
135 until the year the property is sold, whichever occurs first. The
136 amount of the additional exemption shall be reduced in each
137 subsequent year by an amount equal to 20 percent of the amount
138 of the additional exemption received in the year the homestead
139 was established or by an amount equal to the difference between
140 the just value of the property and the assessed value of the
141 property determined under s. 193.155, whichever is greater. Not
142 more than one exemption provided under this subsection is
143 allowed per homestead property. The additional exemption applies
144 to property purchased on or after January 1, 2011, but is not
145 available in the sixth and subsequent years after the additional
146 exemption is first received.

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

155 (b) In 2013 and thereafter, the property appraiser shall
156 require a first-time Florida homesteader claiming an exemption
157 under this section to submit, not later than March 1 on a form
158 prescribed by the Department of Revenue, a sworn statement



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159 attesting that the taxpayer, and each other person who holds
160 legal or equitable title to the property, has not owned property
161 in the 3 calendar years prior to such purchase to which the
162 homestead exemption provided by s. 196.031(1) (a) applied.

163 (c) In order for the exemption provided under this section
164 to be retained upon the addition of another person to the title
165 to the property, the person added must also submit, not later
166 than the subsequent March 1 on a form prescribed by the
167 department, a sworn statement attesting that he or she has not
168 owned property in the 3 calendar years prior to being added to
169 the title to which the homestead exemption provided by s.
170 196.031(1) (a) applied.

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

173 Section 7. (1) In anticipation of implementing this act,
174 the executive director of the Department of Revenue is
175 authorized, and all conditions are deemed met, to adopt
176 emergency rules under ss. 120.536(1) and 120.54(4), Florida
177 Statutes, to make necessary changes and preparations so that
178 forms, methods, and data records, electronic or otherwise, are
179 ready and in place if sections 2, 4, and 6 or sections 1, 3, and
180 5 of this act become law.

181 (2) Notwithstanding any other provision of law, such
182 emergency rules shall remain in effect for 18 months after the
183 date of adoption and may be renewed during the pendency of
184 procedures to adopt rules addressing the subject of the
185 emergency rules.

186 Section 8. If House Joint Resolution 381 or Senate Joint
187 Resolution 658, 2011 Regular Session, is approved by a vote of



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188 the electors in a special election held concurrent with the
189 presidential preference primary in 2012 or in the general
190 election held in November 2012, section 218.12, Florida
191 Statutes, is amended to read:

192 218.12 Appropriations to offset reductions in ad valorem
193 tax revenue in fiscally constrained counties.—

194 (1) (a) Beginning in fiscal year 2008-2009, the Legislature
195 shall appropriate moneys to offset the reductions in ad valorem
196 tax revenue experienced by fiscally constrained counties, as
197 defined in s. 218.67(1), which occur as a direct result of the
198 implementation of revisions of Art. VII of the State
199 Constitution approved in the special election held on January
200 29, 2008. The moneys appropriated for this purpose shall be
201 distributed in January of each fiscal year among the fiscally
202 constrained counties based on each county's proportion of the
203 total reduction in ad valorem tax revenue resulting from the
204 implementation of the revision.

205 (b) ~~(2)~~ On or before November 15 of each year, beginning in
206 2008, each fiscally constrained county shall apply to the
207 Department of Revenue to participate in the distribution of the
208 appropriation and provide documentation supporting the county's
209 estimated reduction in ad valorem tax revenue in the form and
210 manner prescribed by the Department of Revenue. The
211 documentation must include an estimate of the reduction in
212 taxable value directly attributable to revisions of Art. VII of
213 the State Constitution for all county taxing jurisdictions
214 within the county and shall be prepared by the property
215 appraiser in each fiscally constrained county. The documentation
216 must also include the county millage rates applicable in all



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217 such jurisdictions for both the current year and the prior year;
218 rolled-back rates, determined as provided in s. 200.065, for
219 each county taxing jurisdiction; and maximum millage rates that
220 could have been levied by majority vote pursuant to s. 200.185.
221 For purposes of this section, each fiscally constrained county's
222 reduction in ad valorem tax revenue shall be calculated as 95
223 percent of the estimated reduction in taxable value times the
224 lesser of the 2007 applicable millage rate or the applicable
225 millage rate for each county taxing jurisdiction in the prior
226 year.

227 (c)(3) In determining the reductions in ad valorem tax
228 revenues occurring as a result of the implementation of the
229 revisions to Art. VII of the State Constitution approved in the
230 special election held on January 29, 2008, the value of
231 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the
232 State Constitution shall include only the reduction in taxable
233 value for homesteads established January 1 of the year in which
234 the determination is being made.

235 (2)(a) Beginning in the 2012-2013 fiscal year, the
236 Legislature shall consider appropriating moneys to offset the
237 reductions in ad valorem tax revenue experienced by fiscally
238 constrained counties, as defined in s. 218.67(1), which occur as
239 a direct result of the implementation of the revision of Art.
240 VII of the State Constitution contained in House Joint
241 Resolution 381 or Senate Joint Resolution 658, 2011 Regular
242 Session. The moneys appropriated for this purpose shall be
243 distributed among the fiscally constrained counties based on
244 each county's proportion of the total reduction in ad valorem
245 tax revenue resulting from the implementation of the revision.



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246 (b) On or before February 1 each year, each fiscally
247 constrained county shall apply to the Department of Revenue to
248 participate in the distribution of the appropriation and provide
249 documentation supporting the county's estimated reduction in ad
250 valorem tax revenue to the Department of Revenue.

251 Section 9. This act shall take effect upon becoming a law,
252 except that the sections of this act which take effect upon the
253 approval of House Joint Resolution 381 or Senate Joint
254 Resolution 658, 2011 Regular Session, by a vote of the electors
255 in a special election held concurrent with the presidential
256 preference primary in 2012 shall apply retroactively to the 2012
257 tax roll if the revision of the State Constitution contained in
258 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
259 Regular Session, is approved by a vote of the electors in a
260 special election held concurrent with the presidential
261 preference primary in 2012; or the sections of this act which
262 take effect upon the approval of House Joint Resolution 381 or
263 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
264 the electors in the general election held in November 2012 shall
265 apply to the 2013 tax roll if the revision of the State
266 Constitution contained in House Joint Resolution 381 or Senate
267 Joint Resolution 658, 2011 Regular Session, is approved by a
268 vote of the electors in the general election held in November
269 2012.

270
271 ===== T I T L E A M E N D M E N T =====

272 And the title is amended as follows:

273 Delete everything before the enacting clause
274 and insert:



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275 A bill to be entitled
276 An act relating to ad valorem taxation; amending s.
277 193.1554, F.S.; reducing the amount by which any
278 change in the value of nonhomestead residential
279 property resulting from an annual reassessment may
280 exceed the assessed value of the property for the
281 prior year; amending s. 193.1555, F.S.; reducing the
282 amount by which any change in the value of certain
283 residential and nonresidential real property resulting
284 from an annual reassessment may exceed the assessed
285 value of the property for the prior year; creating s.
286 196.078, F.S.; providing a definition; providing a
287 first-time Florida homesteader with an additional
288 homestead exemption; providing for calculation of the
289 exemption; providing for the applicability period of
290 the exemption; providing for an annual reduction in
291 the exemption during the applicability period;
292 providing application procedures; providing for
293 applicability of specified provisions; providing for
294 contingent effect of provisions and varying dates of
295 application depending on the adoption and adoption
296 date of specified joint resolutions; authorizing the
297 Department of Revenue to adopt emergency rules;
298 providing for application and renewal of emergency
299 rules; amending s. 218.12, F.S.; requiring the
300 Legislature to consider appropriating funds to
301 fiscally constrained counties to offset reductions in
302 ad valorem tax revenue as the result of the
303 implementation of certain revisions to the State



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304 Constitution; requiring application to the department
305 to participate in the distribution of such an
306 appropriation; providing for certain contingent effect
307 and retroactive application; providing an effective
308 date.