



514180

LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget (Bogdanoff) recommended the following:

1 **Senate Substitute for Amendment (661558) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

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

11 193.1554 Assessment of nonhomestead residential property.—

12 (3) Beginning in 2013 ~~2009~~, or the year following the year
13 the property is placed on the tax roll, whichever is later, the



514180

14 property shall be reassessed annually on January 1. Any change
15 resulting from such reassessment may not exceed 5 ~~10~~ percent of
16 the assessed value of the property for the prior year, except as
17 provided in subsection (6).

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

23 193.1554 Assessment of nonhomestead residential property.-

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

30 Section 3. If House Joint Resolution 381 or Senate Joint
31 Resolution 658, 2011 Regular Session, is approved by a vote of
32 the electors in the general election held in November 2012,
33 subsection (3) of section 193.1555, Florida Statutes, is amended
34 to read:

35 193.1555 Assessment of certain residential and
36 nonresidential real property.-

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



514180

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

48 193.1555 Assessment of certain residential and
49 nonresidential real property.-

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

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

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

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

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



514180

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

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



514180

101 to be retained upon the addition of another person to the title
102 to the property, the person added must also submit, not later
103 than the subsequent March 1 on a form prescribed by the
104 department, a sworn statement attesting that he or she has not
105 owned property in the 3 calendar years prior to being added to
106 the title to which the homestead exemption provided by s.
107 196.031(1)(a) applied.

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

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

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

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

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

127 (3) Every first-time Florida homesteader is entitled to an
128 additional homestead exemption in an amount equal to 50 percent
129 of the homestead property's just value on January 1 of the year



514180

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

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

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



514180

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

164 (c) In order for the exemption provided under this section
165 to be retained upon the addition of another person to the title
166 to the property, the person added must also submit, not later
167 than the subsequent March 1 on a form prescribed by the
168 department, a sworn statement attesting that he or she has not
169 owned property in the 3 calendar years prior to being added to
170 the title to which the homestead exemption provided by s.
171 196.031(1) (a) applied.

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

174 Section 7. (1) In anticipation of implementing this act,
175 the executive director of the Department of Revenue is
176 authorized, and all conditions are deemed met, to adopt
177 emergency rules under ss. 120.536(1) and 120.54(4), Florida
178 Statutes, to make necessary changes and preparations so that
179 forms, methods, and data records, electronic or otherwise, are
180 ready and in place if sections 2, 4, and 6 or sections 1, 3, and
181 5 of this act become law.

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

187 Section 8. If House Joint Resolution 381 or Senate Joint



514180

188 Resolution 658, 2011 Regular Session, is approved by a vote of
189 the electors in a special election held concurrent with the
190 presidential preference primary in 2012 or in the general
191 election held in November 2012, section 218.12, Florida
192 Statutes, is amended to read:

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

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

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



514180

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

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

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



514180

246 tax revenue resulting from the implementation of the revision.

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

253 Section 9. This act shall take effect upon becoming a law,
254 except that the sections of this act which take effect upon the
255 approval of House Joint Resolution 381 or Senate Joint
256 Resolution 658, 2011 Regular Session, by a vote of the electors
257 in a special election held concurrent with the presidential
258 preference primary in 2012 shall apply retroactively to the 2012
259 tax roll if the revision of the State Constitution contained in
260 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
261 Regular Session, is approved by a vote of the electors in a
262 special election held concurrent with the presidential
263 preference primary in 2012; or the sections of this act which
264 take effect upon the approval of House Joint Resolution 381 or
265 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
266 the electors in the general election held in November 2012 shall
267 apply to the 2013 tax roll if the revision of the State
268 Constitution contained in House Joint Resolution 381 or Senate
269 Joint Resolution 658, 2011 Regular Session, is approved by a
270 vote of the electors in the general election held in November
271 2012.

272
273 ===== T I T L E A M E N D M E N T =====

274 And the title is amended as follows:



514180

275 Delete everything before the enacting clause
276 and insert:

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



514180

304 ad valorem tax revenue as the result of the
305 implementation of certain revisions to the State
306 Constitution; requiring application to the Executive
307 Office of the Governor to participate in the
308 distribution of such an appropriation; providing for
309 certain contingent effect and retroactive application;
310 providing an effective date.