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LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget (Fasano) recommended 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



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

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



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101 department, a sworn statement attesting that he or she has not
102 owned property in the 3 calendar years prior to being added to
103 the title to which the homestead exemption provided by s.
104 196.031(1) (a) applied.

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

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

112 196.078 Additional homestead exemption for a first-time
113 Florida homesteader.-

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

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

124 (3) Every first-time Florida homesteader is entitled to an
125 additional homestead exemption in an amount equal to 50 percent
126 of the median just value of the homestead property in the county
127 where the property at issue is located in the calendar year
128 immediately preceding the January 1 of the year the homestead is
129 established for all levies other than school district levies.



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

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

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



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

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

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

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

182 Section 8. If House Joint Resolution 381 or Senate Joint
183 Resolution 658, 2011 Regular Session, is approved by a vote of
184 the electors in a special election held concurrent with the
185 presidential preference primary in 2012 or in the general
186 election held in November 2012, section 218.12, Florida
187 Statutes, is amended to read:



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188 218.12 Appropriations to offset reductions in ad valorem
189 tax revenue in fiscally constrained counties.—

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

201 (b) ~~(2)~~ On or before November 15 of each year, beginning in
202 2008, each fiscally constrained county shall apply to the
203 Department of Revenue to participate in the distribution of the
204 appropriation and provide documentation supporting the county's
205 estimated reduction in ad valorem tax revenue in the form and
206 manner prescribed by the Department of Revenue. The
207 documentation must include an estimate of the reduction in
208 taxable value directly attributable to revisions of Art. VII of
209 the State Constitution for all county taxing jurisdictions
210 within the county and shall be prepared by the property
211 appraiser in each fiscally constrained county. The documentation
212 must also include the county millage rates applicable in all
213 such jurisdictions for both the current year and the prior year;
214 rolled-back rates, determined as provided in s. 200.065, for
215 each county taxing jurisdiction; and maximum millage rates that
216 could have been levied by majority vote pursuant to s. 200.185.



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217 For purposes of this section, each fiscally constrained county's
218 reduction in ad valorem tax revenue shall be calculated as 95
219 percent of the estimated reduction in taxable value times the
220 lesser of the 2007 applicable millage rate or the applicable
221 millage rate for each county taxing jurisdiction in the prior
222 year.

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

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

242 (b) On or before February 1 each year, each fiscally
243 constrained county shall apply to the Executive Office of the
244 Governor to participate in the distribution of the appropriation
245 and provide documentation supporting the county's estimated



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246 reduction in ad valorem tax revenue to the Executive Office of
247 the Governor.

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

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268 ===== T I T L E A M E N D M E N T =====

269 And the title is amended as follows:

270 Delete everything before the enacting clause
271 and insert:

272 A bill to be entitled
273 An act relating to ad valorem taxation; amending s.
274 193.1554, F.S.; reducing the amount by which any



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



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