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LEGISLATIVE ACTION

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| Senate | . | House |
| Comm: RCS | . | |
| 05/18/2011 | . | |
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The Committee on Judiciary (Joyner) recommended the following:

1 **Senate Substitute for Amendment (901724) (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



979524

14 property shall be reassessed annually on January 1. Any change
15 resulting from such reassessment may not exceed 3 ~~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 3 ~~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 3 ~~10~~ percent of
41 the assessed value of the property for the prior year, except as
42 provided in subsection (6).



979524

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 3 ~~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 previous 3 years to which the homestead
67 exemption provided in s. 196.031(1)(a) applied.

68 (2) Every first-time Florida homesteader is entitled to an
69 additional homestead exemption in an amount equal to 50 percent
70 of the homestead property's just value on January 1 of the year
71 the homestead is established for all levies other than school



72 district levies. The additional exemption applies for a period
73 of 5 years or until the year the property is sold, whichever
74 occurs first. The amount of the additional exemption may not
75 exceed \$200,000 and shall be reduced in each subsequent year by
76 an amount equal to 20 percent of the amount of the additional
77 exemption received in the year the homestead was established or
78 by an amount equal to the difference between the just value of
79 the property and the assessed value of the property determined
80 under s. 193.155, whichever is greater. Only one exemption
81 provided under this subsection is allowed per homestead
82 property. The additional exemption applies to property purchased
83 on or after January 1, 2012, but is not available in the 6th and
84 subsequent years after the additional exemption is first
85 received.

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

99 (4) Sections 196.131 and 196.161 apply to the exemption
100 provided in this section.



979524

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

106 196.078 Additional homestead exemption for a first-time
107 Florida homesteader.-

108 (1) As used in this section, the term "first-time Florida
109 homesteader" means a person who establishes the right to receive
110 the homestead exemption provided in s. 196.031 within 1 year
111 after purchasing the homestead property and who has not owned
112 property in the previous 3 years to which the homestead
113 exemption provided in s. 196.031(1)(a) applied.

114 (2) Every first-time Florida homesteader is entitled to an
115 additional homestead exemption in an amount equal to 50 percent
116 of the homestead property's just value on January 1 of the year
117 the homestead is established for all levies other than school
118 district levies. The additional exemption applies for a period
119 of 5 years or until the year the property is sold, whichever
120 occurs first. The amount of the additional exemption may not
121 exceed \$200,000 and shall be reduced in each subsequent year by
122 an amount equal to 20 percent of the amount of the additional
123 exemption received in the year the homestead was established or
124 by an amount equal to the difference between the just value of
125 the property and the assessed value of the property determined
126 under s. 193.155, whichever is greater. Only one exemption
127 provided under this subsection is allowed per homestead
128 property. The additional exemption applies to property purchased
129 on or after January 1, 2011, but is not available in the 6th and



979524

130 subsequent years after the additional exemption is first
131 received.

132 (3) The property appraiser shall require a first-time
133 Florida homesteader claiming an exemption under this section to
134 submit by March 1 on a form prescribed by the Department of
135 Revenue a sworn statement attesting that the taxpayer, and each
136 other person who holds legal or equitable title to the property,
137 has not owned property in the prior 3 years which received the
138 homestead exemption provided by s. 196.031. In order for the
139 exemption to be retained upon the addition of another person to
140 the title to the property, the person added must also submit by
141 the subsequent March 1 on a form prescribed by the department a
142 sworn statement attesting that he or she has not owned property
143 in the prior 3 years which received the homestead exemption
144 provided by s. 196.031.

145 (4) Sections 196.131 and 196.161 apply to the exemption
146 provided in this section.

147 Section 7. (1) In anticipation of implementing this act,
148 the executive director of the Department of Revenue is
149 authorized, and all conditions are deemed met, to adopt
150 emergency rules under ss. 120.536(1) and 120.54(4), Florida
151 Statutes, to make necessary changes and preparations so that
152 forms, methods, and data records, electronic or otherwise, are
153 ready and in place if sections 2, 4, and 6, or sections 1, 3,
154 and 5 of this act become law.

155 (2) Notwithstanding any other provision of law, such
156 emergency rules shall remain in effect for 18 months after the
157 date of adoption and may be renewed during the pendency of
158 procedures to adopt rules addressing the subject of the



159 emergency rules.

160 Section 8. This act shall take effect upon becoming a law,
161 except that the sections of this act which take effect upon the
162 approval of House Joint Resolution 381 or Senate Joint
163 Resolution 658, 2011 Regular Session, by a vote of the electors
164 in a special election held concurrent with the presidential
165 preference primary in 2012 apply retroactively to the 2012 tax
166 roll if the revision of the State Constitution contained in
167 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
168 Regular Session, is approved by a vote of the electors in a
169 special election held concurrent with the presidential
170 preference primary in 2012; or the sections of this act which
171 take effect upon the approval of House Joint Resolution 381 or
172 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
173 the electors in the general election held in November 2012 apply
174 to the 2013 tax roll if the revision of the State Constitution
175 contained in House Joint Resolution 381 or Senate Joint
176 Resolution 658, 2011 Regular Session, is approved by a vote of
177 the electors in the general election held in November 2012.

178
179 ===== T I T L E A M E N D M E N T =====

180 And the title is amended as follows:

181 Delete everything before the enacting clause
182 and insert:

183 A bill to be entitled
184 An act relating to ad valorem taxation; amending ss.
185 193.1554 and 193.1555, F.S.; reducing the amount that
186 any change in the value of certain real property
187 resulting from an annual reassessment may exceed the



979524

188 assessed value of the property for the prior year
189 under specified circumstances; providing exceptions;
190 creating s. 196.078, F.S.; providing a definition;
191 providing a first-time Florida homesteader with an
192 additional homestead exemption; providing for
193 calculation of the exemption; providing for the
194 applicability period of the exemption; providing for
195 an annual reduction in the exemption during the
196 applicability period; providing application
197 procedures; providing for applicability of specified
198 provisions; providing for contingent effect of
199 provisions and varying dates of application depending
200 on the adoption and adoption date of specified joint
201 resolutions; authorizing the Department of Revenue to
202 adopt emergency rules; providing for application and
203 renewal of emergency rules; providing for certain
204 contingent effect and retroactive application;
205 providing an effective date.