

By the Committee on Judiciary; and Senator Fasano

590-04470-11

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1                                   A bill to be entitled  
2           An act relating to ad valorem taxation; amending ss.  
3           193.1554 and 193.1555, F.S.; reducing the amount that  
4           any change in the value of certain real property  
5           resulting from an annual reassessment may exceed the  
6           assessed value of the property for the prior year  
7           under specified circumstances; providing exceptions;  
8           creating s. 196.078, F.S.; providing a definition;  
9           providing a first-time Florida homesteader with an  
10          additional homestead exemption; providing for  
11          calculation of the exemption; providing for the  
12          applicability period of the exemption; providing for  
13          an annual reduction in the exemption during the  
14          applicability period; providing application  
15          procedures; providing for applicability of specified  
16          provisions; providing for contingent effect of  
17          provisions and varying dates of application depending  
18          on the adoption and adoption date of specified joint  
19          resolutions; authorizing the Department of Revenue to  
20          adopt emergency rules; providing for application and  
21          renewal of emergency rules; amending s. 218.12, F.S.;  
22          requiring the Legislature to appropriate funds to  
23          fiscally constrained counties to offset reductions in  
24          ad valorem tax revenue as the result of the  
25          implementation of certain proposed revisions to the  
26          State Constitution; providing for certain contingent  
27          effect and retroactive application; providing an  
28          effective date.  
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590-04470-11

20111722c1

30 Be It Enacted by the Legislature of the State of Florida:

31  
32 Section 1. If House Joint Resolution 381 or Senate Joint  
33 Resolution 658, 2011 Regular Session, is approved by a vote of  
34 the electors in the general election held in November 2012,  
35 subsection (3) of section 193.1554, Florida Statutes, is amended  
36 to read:

37 193.1554 Assessment of nonhomestead residential property.-

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

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

49 193.1554 Assessment of nonhomestead residential 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 ~~40~~ percent of  
54 the assessed value of the property for the prior year, except as  
55 provided in subsection (6).

56 Section 3. 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,

590-04470-11

20111722c1

59 subsection (3) of section 193.1555, Florida Statutes, is amended  
60 to read:

61 193.1555 Assessment of certain residential and  
62 nonresidential real property.—

63 (3) Beginning in 2013 ~~2009~~, or the year following the year  
64 the property is placed on the tax roll, whichever is later, the  
65 property shall be reassessed annually on January 1. Any change  
66 resulting from such reassessment may not exceed 3 ~~10~~ percent of  
67 the assessed value of the property for the prior year, except as  
68 provided in subsection (6).

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

74 193.1555 Assessment of certain residential and  
75 nonresidential real property.—

76 (3) Beginning in 2012 ~~2009~~, or the year following the year  
77 the property is placed on the tax roll, whichever is later, the  
78 property shall be reassessed annually on January 1. Any change  
79 resulting from such reassessment may not exceed 3 ~~10~~ percent of  
80 the assessed value of the property for the prior year, except as  
81 provided in subsection (6).

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

86 196.078 Additional homestead exemption for a first-time  
87 Florida homesteader.—

590-04470-11

20111722c1

88       (1) As used in this section, the term "first-time Florida  
89 homesteader" means a person who establishes the right to receive  
90 the homestead exemption provided in s. 196.031 within 1 year  
91 after purchasing the homestead property and who has not owned  
92 property in the previous 3 years to which the homestead  
93 exemption provided in s. 196.031(1)(a) applied.

94       (2) Every first-time Florida homesteader is entitled to an  
95 additional homestead exemption in an amount equal to 50 percent  
96 of the homestead property's just value on January 1 of the year  
97 the homestead is established for all levies other than school  
98 district levies. The additional exemption applies for a period  
99 of 5 years or until the year the property is sold, whichever  
100 occurs first. The amount of the additional exemption may not  
101 exceed \$200,000 and shall be reduced in each subsequent year by  
102 an amount equal to 20 percent of the amount of the additional  
103 exemption received in the year the homestead was established or  
104 by an amount equal to the difference between the just value of  
105 the property and the assessed value of the property determined  
106 under s. 193.155, whichever is greater. Only one exemption  
107 provided under this subsection is allowed per homestead  
108 property. The additional exemption applies to property purchased  
109 on or after January 1, 2012, but is not available in the 6th and  
110 subsequent years after the additional exemption is first  
111 received.

112       (3) The property appraiser shall require a first-time  
113 Florida homesteader claiming an exemption under this section to  
114 submit by March 1 on a form prescribed by the Department of  
115 Revenue a sworn statement attesting that the taxpayer, and each  
116 other person who holds legal or equitable title to the property,

590-04470-11

20111722c1

117 has not owned property in the prior 3 years which received the  
118 homestead exemption provided by s. 196.031. In order for the  
119 exemption to be retained upon the addition of another person to  
120 the title to the property, the person added must also submit by  
121 the subsequent March 1 on a form prescribed by the department a  
122 sworn statement attesting that he or she has not owned property  
123 in the prior 3 years which received the homestead exemption  
124 provided by s. 196.031.

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

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

132 196.078 Additional homestead exemption for a first-time  
133 Florida homesteader.-

134 (1) As used in this section, the term "first-time Florida  
135 homesteader" means a person who establishes the right to receive  
136 the homestead exemption provided in s. 196.031 within 1 year  
137 after purchasing the homestead property and who has not owned  
138 property in the previous 3 years to which the homestead  
139 exemption provided in s. 196.031(1)(a) applied.

140 (2) Every first-time Florida homesteader is entitled to an  
141 additional homestead exemption in an amount equal to 50 percent  
142 of the homestead property's just value on January 1 of the year  
143 the homestead is established for all levies other than school  
144 district levies. The additional exemption applies for a period  
145 of 5 years or until the year the property is sold, whichever

590-04470-11

20111722c1

146 occurs first. The amount of the additional exemption may not  
147 exceed \$200,000 and shall be reduced in each subsequent year by  
148 an amount equal to 20 percent of the amount of the additional  
149 exemption received in the year the homestead was established or  
150 by an amount equal to the difference between the just value of  
151 the property and the assessed value of the property determined  
152 under s. 193.155, whichever is greater. Only one exemption  
153 provided under this subsection is allowed per homestead  
154 property. The additional exemption applies to property purchased  
155 on or after January 1, 2011, but is not available in the 6th and  
156 subsequent years after the additional exemption is first  
157 received.

158 (3) The property appraiser shall require a first-time  
159 Florida homesteader claiming an exemption under this section to  
160 submit by March 1 on a form prescribed by the Department of  
161 Revenue a sworn statement attesting that the taxpayer, and each  
162 other person who holds legal or equitable title to the property,  
163 has not owned property in the prior 3 years which received the  
164 homestead exemption provided by s. 196.031. In order for the  
165 exemption to be retained upon the addition of another person to  
166 the title to the property, the person added must also submit by  
167 the subsequent March 1 on a form prescribed by the department a  
168 sworn statement attesting that he or she has not owned property  
169 in the prior 3 years which received the homestead exemption  
170 provided by s. 196.031.

171 (4) 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

590-04470-11

20111722c1

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,  
180 and 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  
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

590-04470-11

20111722c1

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  
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



590-04470-11

20111722c1

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 appropriate moneys to offset the reductions in  
237 ad valorem tax revenue experienced by fiscally constrained  
238 counties, as defined in s. 218.67(1), which occur as a direct  
239 result of the implementation of the revision of Art. VII of the  
240 State Constitution contained in SJR 658 or HJR 381, 2011 Regular  
241 Session. The moneys appropriated for this purpose shall be  
242 distributed among the fiscally constrained counties based on  
243 each county's proportion of the total reduction in ad valorem  
244 tax revenue resulting from the implementation of the revision.

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

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 apply retroactively to the 2012 tax  
257 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

590-04470-11

20111722c1

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 apply  
265 to the 2013 tax roll if the revision of the State Constitution  
266 contained in House Joint Resolution 381 or Senate Joint  
267 Resolution 658, 2011 Regular Session, is approved by a vote of  
268 the electors in the general election held in November 2012.