



563296

593-04075A-11

Proposed Committee Substitute by the Committee on Budget
Subcommittee on Finance and Tax

1 A bill to be entitled
2 An act relating to the administration of property tax;
3 amending s. 192.001, F.S.; clarifying definitions
4 governing the administration of property tax;
5 repealing s. 192.117, F.S., relating to the Property
6 Tax Administration Task Force; amending s. 193.114,
7 F.S.; revising provisions requiring that certain
8 information be included on the real property
9 assessment roll following a transfer of ownership;
10 defining the term "ownership transfer date"; amending
11 s. 193.122, F.S.; requiring a property appraiser to
12 publish a notice of the date of certification of the
13 tax roll on the appraiser's website; amending s.
14 193.155, F.S.; clarifying provisions allowing a
15 taxpayer to file an application for homestead
16 assessment in the year following eligibility; amending
17 ss. 193.1554 and 193.1555, F.S.; specifying that
18 property is assessed at just value as of January 1 of
19 the year that the property becomes eligible for
20 assessment rather than the year in which the property
21 is placed on the tax roll; providing for the
22 assessment of a parcel that is created by combining or
23 dividing a parcel that is eligible for assessment as
24 nonhomestead residential property or nonresidential
25 real property; amending ss. 193.501, 193.503, and
26 193.505, F.S.; deleting provisions requiring that the
27 tax collector report deferred tax liability to the



563296

593-04075A-11

28 Department of Revenue; amending s. 194.011, F.S.;
29 clarifying provisions requiring that an objection to
30 an assessment be filed within a specified period;
31 amending s. 194.032, F.S.; providing for a
32 petitioner's hearing before the value adjustment board
33 to be rescheduled under certain circumstances;
34 amending s. 194.034, F.S.; deleting a requirement that
35 the Department of Revenue be notified of decisions by
36 the value adjustment board or special magistrate;
37 requiring that the clerk provide certain information
38 to the department upon request; amending s. 194.035,
39 F.S.; deleting requirements that the department
40 establish the range of payments for special
41 magistrates and that reimbursements to counties be
42 prorated under certain circumstances; requiring that
43 all parties to a petition be notified of certain
44 communications concerning a complaint relating to a
45 special magistrate; directing the legal counsel for
46 the board to review certain communications, obtain
47 other information, and advise the board; providing for
48 removal of a special magistrate under certain
49 circumstances; prohibiting a counsel's recommended
50 decision from being reconsidered until certain
51 conditions are fulfilled; requiring notification of
52 all parties of actions taken by the board concerning
53 the complaint about the special magistrate; amending
54 s. 194.037, F.S.; revising requirements for the
55 information that is provided by the clerk in a
56 newspaper of general circulation regarding the tax



563296

593-04075A-11

57 impact of petitions before the value adjustment board;
58 amending s. 194.171, F.S.; defining the term
59 "rendered" for purposes of determining the time within
60 which to contest a tax assessment; amending s.
61 195.096, F.S.; revising requirements for the
62 Department of Revenue to provide certain information
63 concerning its review of assessment rolls to the
64 Legislature and county commissions; providing for such
65 information to be provided upon request; repealing s.
66 195.0985, F.S., relating to a requirement that the
67 department publish annual ratio studies; amending s.
68 195.099, F.S.; allowing the department discretion in
69 reviewing assessments of certain businesses; amending
70 s. 196.012, F.S.; revising the definitions of the
71 terms "new business" and "expansion of an existing
72 business"; amending s. 196.031, F.S.; providing for ad
73 valorem tax exemptions to be applied in the order that
74 results in the lowest taxable value of a homestead;
75 amending s. 196.081, F.S.; authorizing an applicant
76 for an exemption for a disabled veteran or for a
77 surviving spouse to apply for the exemption before
78 receiving certain documentation from the Federal
79 Government; amending s. 196.082, F.S.; authorizing an
80 applicant for a discount available to disabled
81 veterans to apply for the discount before receiving
82 certain documentation from the Federal Government;
83 amending s. 196.091, F.S.; authorizing an applicant
84 applying for an exemption for disabled veterans
85 confined to a wheelchair to apply for the exemption



563296

593-04075A-11

86 before receiving certain documentation from the
87 Federal Government; amending s. 196.101, F.S.;

88 authorizing an applicant applying for an exemption for
89 totally and permanently disabled persons to apply for
90 the exemption before receiving certain documentation
91 from the Federal Government; amending s. 196.121,
92 F.S.; authorizing the Department of Revenue to provide
93 certain forms electronically; amending s. 196.1995,
94 F.S.; authorizing the board of county commissioners of
95 a charter county to call and hold a referendum to
96 determine whether to grant economic development ad
97 valorem tax exemptions; revising the language of
98 ballot questions relating to the authority to grant
99 economic development tax exemptions; providing for
100 application of a provision limiting the calling of
101 another referendum within a certain time; specifying
102 additional information that must be included in a
103 written application requesting adoption of an
104 ordinance granting an economic development ad valorem
105 tax exemption; specifying factors for a board of
106 county commissioners or governing authority of a
107 municipality to consider when deciding whether to
108 approve or reject applications for economic
109 development tax exemptions; providing legislative
110 intent; limiting the allowable duration of an economic
111 development tax exemption granted by a county or
112 municipal ordinance; authorizing written tax exemption
113 agreements consistent with the act upon approval of a
114 tax exemption application; specifying that the written



563296

593-04075A-11

115 tax agreement must require the applicant to report
116 certain information at a specific time before
117 expiration of the exemption; authorizing the board of
118 county commissioners or the governing authority of the
119 municipality to revoke, in whole or in part, the
120 exemption under certain circumstances; amending s.
121 196.202, F.S.; authorizing an applicant applying for
122 an exemption for widows, widowers, blind persons, or
123 persons who are totally and permanently disabled to
124 apply for the exemption before receiving certain
125 documentation from the Federal Government; amending s.
126 196.24, F.S.; authorizing an applicant applying for an
127 exemption for disabled ex-servicemembers or a
128 surviving spouse to apply for the exemption before
129 receiving certain documentation from the Federal
130 Government; amending s. 197.182, F.S.; increasing the
131 maximum value of refund that may be made by the tax
132 collector without approval by the Department of
133 Revenue; amending ss. 197.253, 197.3041, and 197.3073,
134 F.S., relating to certain tax deferrals; conforming
135 cross-references; amending s. 200.065, F.S., relating
136 to the method of fixing millage; clarifying provisions
137 requiring publication of notice; conforming cross-
138 references; amending s. 200.069, F.S.; requiring a
139 property appraiser, at the request of the governing
140 body of a county, to mail an additional form along
141 with the notice of proposed taxes to notify taxpayers
142 of the portion of the proposed nonvoted county millage
143 rate that is attributable to each constitutional



563296

593-04075A-11

144 officer and the county commission; amending ss. 218.12
145 and 218.125, F.S.; providing for certain undistributed
146 moneys to revert to the fund from which the
147 appropriation was made if a fiscally constrained
148 county fails to apply for its distribution; providing
149 effective dates.

150

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

152

153 Section 1. Subsections (2) and (18) of section 192.001,
154 Florida Statutes, are amended to read:

155 192.001 Definitions.—All definitions set out in chapters 1
156 and 200 that are applicable to this chapter are included herein.
157 In addition, the following definitions shall apply in the
158 imposition of ad valorem taxes:

159 (2) "Assessed value of property" means an annual
160 determination of the just or fair market value of an item or
161 property, or the value of the homestead property as limited
162 pursuant to s. 4(d), Art. VII of the State Constitution, or, if
163 a property is assessed solely on the basis of character or use
164 or at a specified percentage of its value, pursuant to s. 4(a)
165 or 4(e), Art. VII of the State Constitution, its classified use
166 value or fractional value.

167 (18) "Complete submission of the rolls" includes, but is
168 not ~~necessarily~~ limited to, accurate tabular summaries of
169 valuations as prescribed by department rule; a computer tape
170 copy of the real property assessment roll including for each
171 parcel total value of improvements, land value, the ~~two most~~
172 recently recorded selling prices and other transfer data



563296

593-04075A-11

173 required by s. 193.114, the value of any improvement made to the
174 parcel in the 12 months preceding the valuation date, the type
175 and amount of any exemption granted, and such other information
176 as may be required by department rule; an accurate tabular
177 summary by property class of any adjustments made to recorded
178 selling prices or fair market value in arriving at assessed
179 value, as prescribed by department rule; a computer tape copy of
180 the tangible personal property assessment roll, including for
181 each entry a unique account number and such other information as
182 may be required by department rule; and an accurate tabular
183 summary of per-acre land valuations used for each class of
184 agricultural property in preparing the assessment roll, as
185 prescribed by department rule.

186 Section 2. Section 192.117, Florida Statutes, is repealed.

187 Section 3. Paragraphs (n) and (p) of subsection (2) of
188 section 193.114, Florida Statutes, are amended to read:

189 193.114 Preparation of assessment rolls.—

190 (2) The real property assessment roll shall include:

191 (n) The recorded selling ~~For each sale of the property in~~
192 ~~the previous year, the sale price, ownership transfer~~ sale date,
193 and official record book and page number or clerk instrument
194 number for each deed or other instrument transferring ownership
195 of real property and recorded or otherwise discovered during the
196 period beginning 1 year before the assessment date and up to the
197 date the assessment roll is submitted to the department. ~~and~~
198 The basis for qualification or disqualification as an arms-
199 length transaction of each transfer or sale shall be included on
200 the assessment roll. ~~Sale data must be current on all tax rolls~~
201 ~~submitted to the department, and Sale qualification decisions~~



563296

593-04075A-11

202 for transfers must be recorded on the assessment ~~tax~~ roll within
203 3 months after the sale date that the deed or other transfer
204 instrument is recorded or otherwise discovered. For purposes of
205 this paragraph, the term "ownership transfer date" means the
206 date on which the deed or other transfer instrument is signed
207 and notarized or otherwise executed.

208 (p) The name and address of the owner ~~or fiduciary~~
209 ~~responsible for the payment of taxes on the property and an~~
210 ~~indicator of fiduciary capacity, as appropriate.~~

211 Section 4. Effective July 1, 2011, and applicable to
212 assessments beginning with the 2011 tax year, subsection (2) of
213 section 193.122, Florida Statutes, are amended to read:

214 193.122 Certificates of value adjustment board and property
215 appraiser; extensions on the assessment rolls.-

216 (2) After the first certification of the tax rolls by the
217 value adjustment board, the property appraiser shall make all
218 required extensions on the rolls to show the tax attributable to
219 all taxable property. Upon completion of these extensions, and
220 upon satisfying himself or herself that all property is properly
221 taxed, the property appraiser shall certify the tax rolls and
222 shall within 1 week thereafter publish notice of the date and
223 fact of extension and certification in a periodical meeting the
224 requirements of s. 50.011 and publicly display a notice of the
225 date of certification in the office of the property appraiser
226 and publish the notice on the website of the property appraiser.

227 The property appraiser shall also supply notice of the date of
228 the certification to any taxpayer who requests one in writing.
229 These certificates and notices shall be made in the form
230 required by the department and shall be attached to each roll as



563296

593-04075A-11

231 required by the department by regulation.

232 Section 5. Effective July 1, 2011, paragraph (j) of
233 subsection (8) of section 193.155, Florida Statutes, is amended
234 to read:

235 193.155 Homestead assessments.—Homestead property shall be
236 assessed at just value as of January 1, 1994. Property receiving
237 the homestead exemption after January 1, 1994, shall be assessed
238 at just value as of January 1 of the year in which the property
239 receives the exemption unless the provisions of subsection (8)
240 apply.

241 (8) Property assessed under this section shall be assessed
242 at less than just value when the person who establishes a new
243 homestead has received a homestead exemption as of January 1 of
244 either of the 2 immediately preceding years. A person who
245 establishes a new homestead as of January 1, 2008, is entitled
246 to have the new homestead assessed at less than just value only
247 if that person received a homestead exemption on January 1,
248 2007, and only if this subsection applies retroactive to January
249 1, 2008. For purposes of this subsection, a husband and wife who
250 owned and both permanently resided on a previous homestead shall
251 each be considered to have received the homestead exemption even
252 though only the husband or the wife applied for the homestead
253 exemption on the previous homestead. The assessed value of the
254 newly established homestead shall be determined as provided in
255 this subsection.

256 (j) Any person who is qualified to have his or her property
257 assessed under this subsection and who fails to timely file an
258 application for such assessment ~~his or her new homestead in the~~
259 ~~first year following eligibility~~ may file in a subsequent year.



563296

593-04075A-11

260 The assessment reduction, calculated as if the application for
261 assessment under this subsection had been timely filed, shall be
262 applied to assessed value in the year such assessment ~~the~~
263 ~~transfer~~ is first approved, and refunds of tax may not be made
264 for previous years.

265 Section 6. Subsections (2), (3), and (7) of section
266 193.1554, Florida Statutes, are amended to read:

267 193.1554 Assessment of nonhomestead residential property.-

268 (2) For all levies other than school district levies,
269 nonhomestead residential property shall be assessed at just
270 value as of January 1, 2008. Property that becomes eligible for
271 assessment pursuant to this section ~~placed on the tax roll~~ after
272 January 1, 2008, shall be assessed at just value as of January 1
273 of the year in which the property becomes eligible ~~is placed on~~
274 ~~the tax roll~~.

275 (3) Beginning in 2009, or the year following the year the
276 property becomes eligible for assessment pursuant to this
277 section ~~is placed on the tax roll~~, whichever is later, the
278 property shall be reassessed annually on January 1. Any change
279 resulting from such reassessment may not exceed 10 percent of
280 the assessed value of the property for the prior year.

281 (7) Any increase in the value of property assessed under
282 this section which is attributable to combining or dividing
283 parcels shall be assessed at just value, and the just value
284 shall be apportioned among the parcels created. A parcel that is
285 created by combining or dividing a parcel that is eligible for
286 assessment pursuant to this section retains such eligibility and
287 shall be assessed as provided in this subsection. A parcel that
288 is combined or divided after January 1 and that is included as a



563296

593-04075A-11

289 combined or divided parcel on the tax notice shall not be
290 considered to be a combined or divided parcel for purposes of
291 this section until the January 1 that it is first assessed as a
292 combined or divided parcel.

293 Section 7. Subsections (2), (3), and (7) of section
294 193.1555, Florida Statutes, are amended to read:

295 193.1555 Assessment of certain residential and
296 nonresidential real property.—

297 (2) For all levies other than school district levies,
298 nonresidential or nonhomestead real property shall be assessed
299 at just value as of January 1, 2008. Property that becomes
300 eligible for assessment pursuant to this section ~~placed on the~~
301 ~~tax roll~~ after January 1, 2008, shall be assessed at just value
302 as of January 1 of the year in which the property becomes
303 eligible for assessment pursuant to this section ~~is placed on~~
304 ~~the tax roll.~~

305 (3) Beginning in 2009, or the year following the year the
306 property becomes eligible for assessment pursuant to this
307 section ~~is placed on the tax roll~~, whichever is later, the
308 property shall be reassessed annually on January 1. Any change
309 resulting from such reassessment may not exceed 10 percent of
310 the assessed value of the property for the prior year.

311 (7) Any increase in the value of property assessed under
312 this section which is attributable to combining or dividing
313 parcels shall be assessed at just value, and the just value
314 shall be apportioned among the parcels created. A parcel that is
315 created by combining or dividing a parcel that is eligible for
316 assessment pursuant to this section retains such eligibility and
317 shall be assessed as provided in this subsection. A parcel that



563296

593-04075A-11

318 is combined or divided after January 1 and that is included as a
319 combined or divided parcel on the tax notice shall not be
320 considered to be a combined or divided parcel for purposes of
321 this section until the January 1 that it is first assessed as a
322 combined or divided parcel.

323 Section 8. Subsection (7) of section 193.501, Florida
324 Statutes, is amended to read:

325 193.501 Assessment of lands subject to a conservation
326 easement, environmentally endangered lands, or lands used for
327 outdoor recreational or park purposes when land development
328 rights have been conveyed or conservation restrictions have been
329 covenanted.-

330 (7)(a) The property appraiser shall report to the
331 department showing the just value and the classified use value
332 of property that is subject to a conservation easement under s.
333 704.06, property assessed as environmentally endangered land
334 pursuant to this section, and property assessed as outdoor
335 recreational or park land.

336 ~~(b) The tax collector shall annually report to the~~
337 ~~department the amount of deferred tax liability collected~~
338 ~~pursuant to this section.~~

339 Section 9. Paragraph (d) of subsection (9) of section
340 193.503, Florida Statutes, is amended to read:

341 193.503 Classification and assessment of historic property
342 used for commercial or certain nonprofit purposes.-

343 (9)

344 ~~(d) The tax collector shall annually report to the~~
345 ~~department the amount of deferred tax liability collected~~
346 ~~pursuant to this section.~~



563296

593-04075A-11

347 Section 10. Paragraph (c) of subsection (9) of section
348 193.505, Florida Statutes, is amended to read:

349 193.505 Assessment of historically significant property
350 when development rights have been conveyed or historic
351 preservation restrictions have been covenanted.-

352 (9)

353 ~~(c) The tax collector shall annually report to the~~
354 ~~department the amount of deferred tax liability collected~~
355 ~~pursuant to this section.~~

356 Section 11. Effective July 1, 2011, and applying to
357 assessments beginning with the 2011 tax year, paragraph (d) of
358 subsection (3) of section 194.011, Florida Statutes, is amended
359 to read:

360 194.011 Assessment notice; objections to assessments.-

361 (3) A petition to the value adjustment board must be in
362 substantially the form prescribed by the department.
363 Notwithstanding s. 195.022, a county officer may not refuse to
364 accept a form provided by the department for this purpose if the
365 taxpayer chooses to use it. A petition to the value adjustment
366 board shall describe the property by parcel number and shall be
367 filed as follows:

368 (d) The petition may be filed, as to valuation issues, at
369 any time during the taxable year on or before the 25th day
370 following the mailing of notice by the property appraiser as
371 provided in subsection (1). With respect to an issue involving
372 the denial of an exemption, an agricultural or high-water
373 recharge classification application, an application for
374 classification as historic property used for commercial or
375 certain nonprofit purposes, or a deferral, the petition must be



563296

593-04075A-11

376 filed at any time during the taxable year on or before the 30th
377 day following the mailing of the notice by the property
378 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
379 196.193 or notice by the tax collector under s. 197.253, s.
380 197.3041, or s. 197.3073.

381 Section 12. Subsection (2) of section 194.032, Florida
382 Statutes, is amended to read:

383 194.032 Hearing purposes; timetable.—

384 (2) The clerk of the governing body of the county shall
385 prepare a schedule of appearances before the board based on
386 petitions timely filed with him or her. The clerk shall notify
387 each petitioner of the scheduled time of his or her appearance
388 no less than 25 calendar days prior to the day of such scheduled
389 appearance. Upon receipt of this notification, the petitioner
390 shall have the right to reschedule the hearing a single time by
391 submitting to the clerk of the governing body of the county a
392 written request to reschedule, no less than 5 calendar days
393 before the day of the originally scheduled hearing. A copy of
394 the property record card containing relevant information used in
395 computing the taxpayer's current assessment shall be included
396 with such notice, if said card was requested by the taxpayer.
397 Such request shall be made by checking an appropriate box on the
398 petition form. No petitioner shall be required to wait for more
399 than a reasonable time not to exceed 4 hours from the scheduled
400 time; and, if his or her petition is not heard in that time, the
401 petitioner may, at his or her option, report to the chairperson
402 of the meeting that he or she intends to leave; and, if he or
403 she is not heard immediately, ~~the petitioner's administrative~~
404 ~~remedies will be deemed to be exhausted, and he or she may be~~



563296

593-04075A-11

405 rescheduled for good cause ~~seek further relief as he or she~~
406 ~~deems appropriate~~. Failure on three occasions with respect to
407 any single tax year to convene at the scheduled time of meetings
408 of the board shall constitute grounds for removal from office by
409 the Governor for neglect of duties.

410 Section 13. Subsection (2) of section 194.034, Florida
411 Statutes, is amended to read:

412 194.034 Hearing procedures; rules.—

413 (2) In each case, except when a complaint is withdrawn by
414 the petitioner or is acknowledged as correct by the property
415 appraiser, the value adjustment board shall render a written
416 decision. All such decisions shall be issued within 20 calendar
417 days after ~~of~~ the last day the board is in session under s.
418 194.032. The decision of the board shall contain findings of
419 fact and conclusions of law and shall include reasons for
420 upholding or overturning the determination of the property
421 appraiser. When a special magistrate has been appointed, the
422 recommendations of the special magistrate shall be considered by
423 the board. The clerk, upon issuance of the decisions, shall, on
424 a form provided by the Department of Revenue, notify by first-
425 class mail each taxpayer and, ~~the property appraiser, and the~~
426 ~~department~~ of the decision of the board. If requested by the
427 Department of Revenue, the clerk shall provide these notices or
428 relevant statistics in the manner and form requested by the
429 department.

430 Section 14. Effective July 1, 2011, and applying to
431 assessments beginning with the 2011 tax year, subsection (1) of
432 section 194.035, Florida Statutes, is amended, and subsection
433 (4) is added to that section, to read:



563296

593-04075A-11

434 194.035 Special magistrates; property evaluators.-

435 (1) In counties having a population of more than 75,000,
436 the board shall appoint special magistrates for the purpose of
437 taking testimony and making recommendations to the board, which
438 recommendations the board may act upon without further hearing.
439 These special magistrates may not be elected or appointed
440 officials or employees of the county but shall be selected from
441 a list of those qualified individuals who are willing to serve
442 as special magistrates. Employees and elected or appointed
443 officials of a taxing jurisdiction or of the state may not serve
444 as special magistrates. The clerk of the board shall annually
445 notify such individuals or their professional associations to
446 make known to them that opportunities to serve as special
447 magistrates exist. The Department of Revenue shall provide a
448 list of qualified special magistrates to any county having with
449 a population of 75,000 or fewer less. Subject to appropriation,
450 the department shall reimburse counties having with a population
451 of 75,000 or fewer less for payments made to special magistrates
452 appointed for the purpose of taking testimony and making
453 recommendations to the value adjustment board pursuant to this
454 section. ~~The department shall establish a reasonable range for~~
455 ~~payments per case to special magistrates based on such payments~~
456 ~~in other counties. Requests for reimbursement of payments~~
457 ~~outside this range shall be justified by the county. If the~~
458 ~~total of all requests for reimbursement in any year exceeds the~~
459 ~~amount available pursuant to this section, payments to all~~
460 ~~counties shall be prorated accordingly. If a county having a~~
461 population of fewer less than 75,000 does not appoint a special
462 magistrate to hear each petition, the person or persons



563296

593-04075A-11

463 designated to hear petitions before the value adjustment board
464 or the attorney appointed to advise the value adjustment board
465 shall attend the training provided pursuant to subsection (3),
466 regardless of whether the person would otherwise be required to
467 attend, but shall not be required to pay the tuition fee
468 specified in subsection (3). A special magistrate appointed to
469 hear issues of exemptions, deferrals, and classifications shall
470 be a member of The Florida Bar with no less than 5 years'
471 experience in the area of ad valorem taxation. A special
472 magistrate appointed to hear issues regarding the valuation of
473 real estate shall be a state-certified ~~state-certified~~ real
474 estate appraiser with not less than 5 years' experience in real
475 property valuation. A special magistrate appointed to hear
476 issues regarding the valuation of tangible personal property
477 shall be a designated member of a nationally recognized
478 appraiser's organization with not less than 5 years' experience
479 in tangible personal property valuation. A special magistrate
480 need not be a resident of the county in which he or she serves.
481 A special magistrate may not represent a person before the board
482 in any tax year during which he or she has served that board as
483 a special magistrate. Before appointing a special magistrate, a
484 value adjustment board shall verify the special magistrate's
485 qualifications. The value adjustment board shall ensure that the
486 selection of special magistrates is based solely upon the
487 experience and qualifications of the special magistrate and is
488 not influenced by the property appraiser. The special magistrate
489 shall accurately and completely preserve all testimony and, in
490 making recommendations to the value adjustment board, shall
491 include proposed findings of fact, conclusions of law, and



563296

593-04075A-11

492 reasons for upholding or overturning the determination of the
493 property appraiser. The expense of hearings before magistrates
494 and any compensation of special magistrates shall be borne
495 three-fifths by the board of county commissioners and two-fifths
496 by the school board.

497 (4) (a) If, before a final decision, any communication is
498 received from a party concerning a complaint about a special
499 magistrate, a copy of the communication shall promptly be
500 furnished to all parties, the board clerk, and legal counsel for
501 the board. Such communication may not be furnished to the board
502 or special magistrate unless a copy is immediately furnished to
503 all parties. However, a party may waive notice under this
504 paragraph.

505 (b) The legal counsel for the board must review the
506 communication, obtain such other information regarding the
507 complaint as reasonably necessary, and advise the board as to
508 any action that should be taken in response to the
509 communication. Such action may include requiring the special
510 magistrate to implement the requirements of law or to reconsider
511 the recommended decision. The board may also remove a special
512 magistrate from serving further in an official capacity if he or
513 she subsequently fails to comply with the board's action.

514 (c) A recommended decision may not be reconsidered as the
515 result of communications concerning a complaint until all
516 parties have been furnished all communications and have been
517 afforded adequate opportunity to respond.

518 (d) The board clerk shall notify the parties of any action
519 taken by the board concerning the complaint about the special
520 magistrate.



563296

593-04075A-11

521 Section 15. Effective July 1, 2011, and applying to
522 assessments beginning with the 2011 tax year, subsection (1) of
523 section 194.037, Florida Statutes, is amended to read:

524 194.037 Disclosure of tax impact.-

525 (1) After hearing all petitions, complaints, appeals, and
526 disputes, the clerk shall make public notice of the findings and
527 results of the board in at least a quarter-page size
528 advertisement of a standard size or tabloid size newspaper, and
529 the headline shall be in a type no smaller than 18 point. The
530 advertisement shall not be placed in that portion of the
531 newspaper where legal notices and classified advertisements
532 appear. The advertisement shall be published in a newspaper of
533 general paid circulation in the county. The newspaper selected
534 shall be one of general interest and readership in the
535 community, and not one of limited subject matter, pursuant to
536 chapter 50. The headline shall read: TAX IMPACT OF VALUE
537 ADJUSTMENT BOARD. The public notice shall list the members of
538 the value adjustment board and the taxing authorities to which
539 they are elected. The form shall show, in columnar form, for
540 each of the property classes listed under subsection (2), the
541 following information, with appropriate column totals:

542 (a) In the first column, the number of parcels for which
543 the board granted exemptions that had been denied or that had
544 not been acted upon by the property appraiser.

545 (b) In the second column, the number of parcels for which
546 petitions were filed concerning a property tax exemption.

547 (c) In the third column, the number of parcels for which
548 exemption petitions were filed but were not considered by the
549 board because such petitions were withdrawn or settled prior to



563296

593-04075A-11

550 the board's consideration.

551 (d)~~(e)~~ In the fourth ~~third~~ column, the number of parcels
552 for which the board considered the petition and reduced the
553 assessment from that made by the property appraiser on the
554 initial assessment roll.

555 ~~(d) In the fourth column, the number of parcels for which~~
556 ~~petitions were filed but not considered by the board because~~
557 ~~such petitions were withdrawn or settled prior to the board's~~
558 ~~consideration.~~

559 (e) In the fifth column, the number of parcels for which
560 petitions were filed requesting a change in just or assessed
561 value, including requested changes in assessment classification.

562 (f) In the sixth column, the number of parcels for which
563 value petitions were filed but were not considered by the board
564 because such petitions were withdrawn or settled prior to the
565 board's consideration.

566 (g)~~(f)~~ In the seventh ~~sixth~~ column, the net change in
567 county taxable value from the assessor's initial roll which
568 results from board decisions.

569 (h)~~(g)~~ In the eighth ~~seventh~~ column, the net shift in taxes
570 to parcels not granted relief by the board. The shift shall be
571 computed as the amount shown in column 6 multiplied by the
572 applicable millage rates adopted by the taxing authorities in
573 hearings held pursuant to s. 200.065(2) (d) or adopted by vote of
574 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State
575 Constitution, but without adjustment as authorized pursuant to
576 s. 200.065(6). If for any taxing authority the hearing has not
577 been completed at the time the notice required herein is
578 prepared, the millage rate used shall be that adopted in the



563296

593-04075A-11

579 hearing held pursuant to s. 200.065(2)(c).

580 Section 16. Effective July 1, 2011, and applying to
581 assessments beginning with the 2011 tax year, subsection (2) of
582 section 194.171, Florida Statutes, is amended to read:

583 194.171 Circuit court to have original jurisdiction in tax
584 cases.—

585 (2) No action shall be brought to contest a tax assessment
586 after 60 days from the date the assessment being contested is
587 certified for collection under s. 193.122(2), or after 60 days
588 from the date a decision is rendered concerning such assessment
589 by the value adjustment board if a petition contesting the
590 assessment had not received final action by the value adjustment
591 board prior to extension of the roll under s. 197.323. For
592 purposes of this subsection, the term "rendered" means a
593 decision issued by the value adjustment board and sent by first-
594 class mail to the petitioner as provided in s. 194.034(2).

595 Section 17. Effective July 1, 2011, paragraph (f) of
596 subsection (2) and subsection (3) of section 195.096, Florida
597 Statutes, are amended to read:

598 195.096 Review of assessment rolls.—

599 (2) The department shall conduct, no less frequently than
600 once every 2 years, an in-depth review of the assessment rolls
601 of each county. The department need not individually study every
602 use-class of property set forth in s. 195.073, but shall at a
603 minimum study the level of assessment in relation to just value
604 of each classification specified in subsection (3). Such in-
605 depth review may include proceedings of the value adjustment
606 board and the audit or review of procedures used by the counties
607 to appraise property.



563296

593-04075A-11

608 (f) Within 120 days following the receipt of a county
609 assessment roll by the executive director of the department
610 pursuant to s. 193.1142(1), or within 10 days after approval of
611 the assessment roll, whichever is later, the department shall
612 complete the review for that county and develop forward ~~its~~
613 findings, including a statement of the confidence interval for
614 the median and such other measures as may be appropriate for
615 each classification or subclassification studied and for the
616 roll as a whole, employing a 95 percent ~~95-percent~~ level of
617 confidence, and related statistical and analytical details ~~to~~
618 ~~the Senate and the House of Representatives committees with~~
619 ~~oversight responsibilities for taxation, and the appropriate~~
620 ~~property appraiser. Upon releasing its findings, the department~~
621 ~~shall notify the chairperson of the appropriate county~~
622 ~~commission or the corresponding official under a consolidated~~
623 ~~charter that the department's findings are available upon~~
624 ~~request. The department shall, within 90 days after receiving a~~
625 ~~written request from the chairperson of the appropriate county~~
626 ~~commission or the corresponding official under a consolidated~~
627 ~~charter, forward a copy of its findings, including the~~
628 ~~confidence interval for the median and such other measures of~~
629 ~~each classification or subclassification studied and for all the~~
630 ~~roll as a whole, and related statistical and analytical details,~~
631 ~~to the requesting party.~~

632 (3) (a) Upon completion of review pursuant to paragraph
633 (2) (f), the department shall publish the results of reviews
634 conducted under this section. The results must include all
635 statistical and analytical measures computed under this section
636 for the real property assessment roll as a whole, the personal



563296

593-04075A-11

637 property assessment roll as a whole, and independently for the
638 following real property classes whenever the classes constituted
639 5 percent or more of the total assessed value of real property
640 in a county on the previous tax roll:

641 1. Residential property that consists of one primary living
642 unit, including, but not limited to, single-family residences,
643 condominiums, cooperatives, and mobile homes.

644 2. Residential property that consists of two or more
645 primary living units.

646 3. Agricultural, high-water recharge, historic property
647 used for commercial or certain nonprofit purposes, and other
648 use-valued property.

649 4. Vacant lots.

650 5. Nonagricultural acreage and other undeveloped parcels.

651 6. Improved commercial and industrial property.

652 7. Taxable institutional or governmental, utility, locally
653 assessed railroad, oil, gas and mineral land, subsurface rights,
654 and other real property.

655

656 When one of the above classes constituted less than 5 percent of
657 the total assessed value of all real property in a county on the
658 previous assessment roll, the department may combine it with one
659 or more other classes of real property for purposes of
660 assessment ratio studies or use the weighted average of the
661 other classes for purposes of calculating the level of
662 assessment for all real property in a county. The department
663 shall also publish such results for any subclassifications of
664 the classes or assessment rolls it may have chosen to study.

665 (b) When necessary for compliance with s. 1011.62, and for



563296

593-04075A-11

666 those counties not being studied in the current year, the
667 department shall project value-weighted mean levels of
668 assessment for each county. The department shall make its
669 projection based upon the best information available, utilizing
670 professionally accepted methodology, and shall separately
671 allocate changes in total assessed value to:

- 672 1. New construction, additions, and deletions.
673 2. Changes in the value of the dollar.
674 3. Changes in the market value of property other than those
675 attributable to changes in the value of the dollar.
676 4. Changes in the level of assessment.

677
678 In lieu of the statistical and analytical measures published
679 pursuant to paragraph (2) (f) (a), the department shall publish
680 details concerning the computation of estimated assessment
681 levels and the allocation of changes in assessed value for those
682 counties not subject to an in-depth review.

683 (c) Upon publication of data and findings as required by
684 this subsection, the department shall notify the committees of
685 the Senate and of the House of Representatives having oversight
686 responsibility for taxation and the appropriate property
687 appraiser and county commission chairperson or corresponding
688 official under a consolidated charter. Copies of the data and
689 findings shall be provided upon request.

690 Section 18. Section 195.0985, Florida Statutes, is
691 repealed.

692 Section 19. Section 195.099, Florida Statutes, is amended
693 to read:

694 195.099 Periodic review.—



563296

593-04075A-11

695 (1) (a) The department may ~~shall periodically~~ review the
696 assessments of new, rebuilt, and expanded business reported
697 according to s. 193.077(3), to ensure parity of level of
698 assessment with other classifications of property.

699 (b) This subsection shall expire on the date specified in
700 s. 290.016 for the expiration of the Florida Enterprise Zone
701 Act.

702 (2) The department may ~~shall~~ review the assessments of new
703 and expanded businesses granted an exemption pursuant to s.
704 196.1995 to ensure parity of level of assessment with other
705 classifications of property.

706 Section 20. Effective July 1, 2011, subsections (15) and
707 (16) of section 196.012, Florida Statutes, are amended to read:
708 196.012 Definitions.—For the purpose of this chapter, the
709 following terms are defined as follows, except where the context
710 clearly indicates otherwise:

711 (15) "New business" means:

712 (a) ~~1.~~ A business or nonprofit organization starting
713 operations in the state which will create new, full-time jobs
714 that the board of county commissioners or the governing
715 authority of a municipality has determined are jobs for which
716 the board or governing authority wishes to provide incentives
717 through ad valorem tax exemptions granted in accordance with the
718 requirements of s. 196.1995; ~~establishing 10 or more jobs to~~
719 ~~employ 10 or more full-time employees in this state, which~~
720 ~~manufactures, processes, compounds, fabricates, or produces for~~
721 ~~sale items of tangible personal property at a fixed location and~~
722 ~~which comprises an industrial or manufacturing plant;~~

723 ~~2. A business establishing 25 or more jobs to employ 25 or~~



563296

593-04075A-11

724 ~~more full-time employees in this state, the sales factor of~~
725 ~~which, as defined by s. 220.15(5), for the facility with respect~~
726 ~~to which it requests an economic development ad valorem tax~~
727 ~~exemption is less than 0.50 for each year the exemption is~~
728 ~~claimed; or~~

729 ~~3. An office space in this state owned and used by a~~
730 ~~corporation newly domiciled in this state; provided such office~~
731 ~~space houses 50 or more full-time employees of such corporation;~~
732 ~~provided that such business or office first begins operation on~~
733 ~~a site clearly separate from any other commercial or industrial~~
734 ~~operation owned by the same business.~~

735 (b) Any business located in an enterprise zone or
736 brownfield area that first begins operation on a site clearly
737 separate from any other commercial or industrial operation owned
738 by the same business; or-

739 (c) A business that is situated on property annexed into a
740 municipality and that, at the time of the annexation, is
741 receiving an economic development ad valorem tax exemption from
742 the county under s. 196.1995.

743 (16) "Expansion of an existing business" means:

744 (a) The expansion of an existing business or nonprofit
745 organization, other than its relocation to another community,
746 which results in a net increase of new, full-time jobs for which
747 the board or governing authority wishes to provide incentives
748 through ad valorem tax exemptions granted pursuant to s.
749 196.1995; or

750 ~~1. A business establishing 10 or more jobs to employ 10 or~~
751 ~~more full-time employees in this state, which manufactures,~~
752 ~~processes, compounds, fabricates, or produces for sale items of~~



563296

593-04075A-11

753 ~~tangible personal property at a fixed location and which~~
754 ~~comprises an industrial or manufacturing plant; or~~

755 ~~2. A business establishing 25 or more jobs to employ 25 or~~
756 ~~more full-time employees in this state, the sales factor of~~
757 ~~which, as defined by s. 220.15(5), for the facility with respect~~
758 ~~to which it requests an economic development ad valorem tax~~
759 ~~exemption is less than 0.50 for each year the exemption is~~
760 ~~claimed; provided that such business increases operations on a~~
761 ~~site collocated with a commercial or industrial operation owned~~
762 ~~by the same business, resulting in a net increase in employment~~
763 ~~of not less than 10 percent or an increase in productive output~~
764 ~~of not less than 10 percent.~~

765 (b) Any business that is located in an enterprise zone or
766 brownfield area and that increases operations on a site
767 collocated ~~collocated~~ with a commercial or industrial operation
768 owned by the same business.

769 Section 21. Subsection (7) of section 196.031, Florida
770 Statutes, is amended to read:

771 196.031 Exemption of homesteads.-

772 (7) Unless the homestead property is totally exempt, the
773 exemptions provided in paragraphs (1) (a) and (b) and other
774 homestead exemptions shall be applied in the order that results
775 in the lowest taxable value. as follows:

776 ~~(a) The exemption in paragraph (1) (a) shall apply to the~~
777 ~~first \$25,000 of assessed value;~~

778 ~~(b) The second \$25,000 of assessed value shall be taxable~~
779 ~~unless other exemptions, as listed in paragraph (d), are~~
780 ~~applicable in the order listed;~~

781 ~~(c) The additional homestead exemption in paragraph (1) (b),~~



563296

593-04075A-11

782 ~~for levies other than school district levies, shall be applied~~
783 ~~to the assessed value greater than \$50,000 before any other~~
784 ~~exemptions are applied to that assessed value; and~~

785 ~~(d) Other exemptions include and shall be applied in the~~
786 ~~following order: widows, widowers, blind persons, and disabled~~
787 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
788 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
789 ~~all levies; the local option low-income senior exemption up to~~
790 ~~\$50,000, applicable to county levies or municipal levies, as~~
791 ~~provided in s. 196.075; and the veterans percentage discount, as~~
792 ~~provided in s. 196.082.~~

793 Section 22. Subsection (5) is added to section 196.081,
794 Florida Statutes, to read:

795 196.081 Exemption for certain permanently and totally
796 disabled veterans and for surviving spouses of veterans.—

797 (5) An applicant for the exemption under this section may
798 apply for the exemption before receiving the necessary
799 documentation from the United States Government or United States
800 Department of Veterans Affairs or its predecessor. Upon receipt
801 of the documentation, the exemption shall be granted as of the
802 date of the original application and the excess taxes paid shall
803 be refunded. Any refund of excess taxes paid shall be limited to
804 the time period set forth in s. 197.182(1)(c).

805 Section 23. Subsection (6) is added to section 196.082,
806 Florida Statutes, to read:

807 196.082 Discounts for disabled veterans.—

808 (6) An applicant for the discount under this section may
809 apply for the discount before receiving the necessary
810 documentation from the United States Department of Veterans



563296

593-04075A-11

811 Affairs. Upon receipt of the documentation, the discount shall
812 be granted as of the date of the original application, and the
813 excess taxes paid shall be refunded. Any refund of excess taxes
814 paid shall be limited to the time period set forth in s.
815 197.182(1)(c).

816 Section 24. Subsection (4) is added to section 196.091,
817 Florida Statutes, to read:

818 196.091 Exemption for disabled veterans confined to
819 wheelchairs.—

820 (4) An applicant for the exemption under this section may
821 apply for the exemption before receiving the necessary
822 documentation from the United States Government or United States
823 Department of Veterans Affairs or its predecessor. Upon receipt
824 of the documentation, the exemption shall be granted as of the
825 date of the original application, and the excess taxes paid
826 shall be refunded. Any refund of excess taxes paid shall be
827 limited to the time period set forth in s. 197.182(1)(c).

828 Section 25. Subsection (8) is added to section 196.101,
829 Florida Statutes, to read:

830 196.101 Exemption for totally and permanently disabled
831 persons.—

832 (8) An applicant for the exemption under this section may
833 apply for the exemption before receiving the necessary
834 documentation from the United States Department of Veterans
835 Affairs or its predecessor. Upon receipt of the documentation,
836 the exemption shall be granted as of the date of the original
837 application, and the excess taxes paid shall be refunded. Any
838 refund of excess taxes paid shall be limited to the time period
839 set forth in s. 197.182(1)(c).



563296

593-04075A-11

840 Section 26. Subsection (1) of section 196.121, Florida
841 Statutes, is amended to read:

842 196.121 Homestead exemptions; forms.—

843 (1) The Department of Revenue shall provide, by electronic
844 means or other methods designated by the department, ~~furnish to~~
845 ~~the property appraiser of each county a sufficient number of~~
846 ~~printed~~ forms to be filed by taxpayers claiming to be entitled
847 to said exemption and shall prescribe the content of such forms
848 by rule.

849 Section 27. Effective July 1, 2011, section 196.1995,
850 Florida Statutes, is amended to read:

851 196.1995 Economic development ad valorem tax exemption.—

852 (1) The board of county commissioners of any county or the
853 governing authority of any municipality shall call a referendum
854 within its total jurisdiction to determine whether its
855 respective jurisdiction may grant economic development ad
856 valorem tax exemptions under s. 3, Art. VII of the State
857 Constitution if:

858 (a) The board of county commissioners of the county or the
859 governing authority of the municipality votes to hold such
860 referendum; ~~or~~

861 (b) The board of county commissioners of the county or the
862 governing authority of the municipality receives a petition
863 signed by 10 percent of the registered electors of its
864 respective jurisdiction, which petition calls for the holding of
865 such referendum; or

866 (c) The board of county commissioners of a charter county
867 receives a petition or initiative signed by the required
868 percentage of registered electors in accordance with the



563296

593-04075A-11

869 procedures established in the county's charter for the enactment
870 of ordinances or for approval of amendments of the charter,
871 including a county that has a charter requiring signatures from
872 fewer than 10 percent of its registered electors, which petition
873 or initiative calls for the holding of such referendum.

874 (2) The ballot question in such referendum shall be in
875 substantially the following form:

876
877 Shall the board of county commissioners of this county (or the
878 governing authority of this municipality, or both) be authorized
879 to grant, pursuant to s. 3, Art. VII of the State Constitution,
880 property tax exemptions to new businesses and expansions of
881 existing businesses that are expected to create new, full-time
882 jobs and have been evaluated as being of economic interest to
883 the community?

884
885 Yes—For authority to grant exemptions.

886 No—Against authority to grant exemptions.

887
888 (3) The board of county commissioners or the governing
889 authority of the municipality that calls a referendum within its
890 total jurisdiction to determine whether its respective
891 jurisdiction may grant economic development ad valorem tax
892 exemptions may vote to limit the effect of the referendum to
893 authority to grant economic development tax exemptions for new
894 businesses and expansions of existing businesses located in an
895 enterprise zone or a brownfield area, as defined in s.
896 376.79(4). If an area nominated to be an enterprise zone
897 pursuant to s. 290.0055 has not yet been designated pursuant to



563296

593-04075A-11

898 s. 290.0065, the board of county commissioners or the governing
899 authority of the municipality may call such referendum prior to
900 such designation; however, the authority to grant economic
901 development ad valorem tax exemptions does not apply until such
902 area is designated pursuant to s. 290.0065. The ballot question
903 in such referendum shall be in substantially the following form
904 and shall be used in lieu of the ballot question prescribed in
905 subsection (2):

906
907 Shall the board of county commissioners of this county (or the
908 governing authority of this municipality, or both) be authorized
909 to grant, pursuant to s. 3, Art. VII of the State Constitution,
910 property tax exemptions for new businesses and expansions of
911 existing businesses that which are located in an enterprise zone
912 or a brownfield area, are expected to create new, full-time
913 jobs, and have been evaluated as being of economic interest to
914 the community?

915
916 Yes-For authority to grant exemptions.
917 No-Against authority to grant exemptions.

918
919 (4) A referendum pursuant to this section may be called
920 only once in any 12-month period. If a referendum is called or
921 held on or before the effective date of any amendment to this
922 section, the board of county commissioners does not need to call
923 or hold another referendum.

924 (5) Upon a majority vote in favor of such authority, the
925 board of county commissioners or the governing authority of the
926 municipality, at its discretion, by ordinance may exempt from ad



563296

593-04075A-11

927 valorem taxation up to 100 percent of the assessed value of all
928 improvements to real property made by or for the use of a new
929 business and of all tangible personal property of such new
930 business, or up to 100 percent of the assessed value of all
931 added improvements to real property made to facilitate the
932 expansion of an existing business and of the net increase in all
933 tangible personal property acquired to facilitate such expansion
934 of an existing business, provided that the improvements to real
935 property are made or the tangible personal property is added or
936 increased on or after the day the ordinance is adopted. However,
937 if the authority to grant exemptions is approved in a referendum
938 in which the ballot question contained in subsection (3) appears
939 on the ballot, the authority of the board of county
940 commissioners or the governing authority of the municipality to
941 grant exemptions is limited solely to new businesses and
942 expansions of existing businesses that are located in an
943 enterprise zone or brownfield area. Property acquired to replace
944 existing property shall not be considered to facilitate a
945 business expansion. The exemption applies only to taxes levied
946 by the respective unit of government granting the exemption. The
947 exemption does not apply, however, to taxes levied for the
948 payment of bonds or to taxes authorized by a vote of the
949 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
950 Constitution. Any such exemption shall remain in effect for up
951 to 10 years with respect to any particular facility, regardless
952 of any change in the authority of the county or municipality to
953 grant such exemptions. The exemption shall not be prolonged or
954 extended by granting exemptions from additional taxes or by
955 virtue of any reorganization or sale of the business receiving



563296

593-04075A-11

956 the exemption.

957 (6) With respect to a new business as defined by s.
958 196.012(15) ~~(b)(e)~~, the municipality annexing the property on
959 which the business is situated may grant an economic development
960 ad valorem tax exemption under this section to that business for
961 a period that will expire upon the expiration of the exemption
962 granted by the county. If the county renews the exemption under
963 subsection (7), the municipality may also extend its exemption.
964 A municipal economic development ad valorem tax exemption
965 granted under this subsection may not extend beyond the duration
966 of the county exemption.

967 (7) The authority to grant exemptions under this section
968 expires 10 years after the date such authority was approved in
969 an election, but such authority may be renewed for subsequent
970 10-year periods if each 10-year renewal is approved in a
971 referendum called and held pursuant to this section.

972 (8) Any person, firm, or corporation which desires an
973 economic development ad valorem tax exemption shall, in the year
974 the exemption is desired to take effect, file a written
975 application on a form prescribed by the department with the
976 board of county commissioners or the governing authority of the
977 municipality, or both. The application shall request the
978 adoption of an ordinance granting the applicant an exemption
979 pursuant to this section and shall include the following
980 information:

981 (a) The name and location of the new business or the
982 expansion of an existing business;

983 (b) A description of the improvements to real property for
984 which an exemption is requested and the date of commencement of



563296

593-04075A-11

985 construction of such improvements;

986 (c) A description of the tangible personal property for
987 which an exemption is requested and the dates when such property
988 was or is to be purchased;

989 (d) Proof, to the satisfaction of the board of county
990 commissioners or the governing authority of the municipality,
991 that the applicant is a new business or an expansion of an
992 existing business, as defined in s. 196.012(15) or (16);

993 (e) The number of jobs the applicant expects to create
994 along with the average and median wage of the jobs and whether
995 the jobs are full-time or part-time;

996 (f) The expected time schedule for job creation; and

997 (g) ~~(e)~~ Other information deemed necessary by the
998 department.

999 (9) Before it takes action on the application, the board of
1000 county commissioners or the governing authority of the
1001 municipality shall deliver a copy of the application to the
1002 property appraiser of the county. After careful consideration,
1003 the property appraiser shall report the following information to
1004 the board of county commissioners or the governing authority of
1005 the municipality:

1006 (a) The total revenue available to the county or
1007 municipality for the current fiscal year from ad valorem tax
1008 sources, or an estimate of such revenue if the actual total
1009 revenue available cannot be determined;

1010 (b) Any revenue lost to the county or municipality for the
1011 current fiscal year by virtue of exemptions previously granted
1012 under this section, or an estimate of such revenue if the actual
1013 revenue lost cannot be determined;



563296

593-04075A-11

1014 (c) An estimate of the revenue which would be lost to the
1015 county or municipality during the current fiscal year if the
1016 exemption applied for were granted had the property for which
1017 the exemption is requested otherwise been subject to taxation;
1018 and

1019 (d) A determination as to whether the property for which an
1020 exemption is requested is to be incorporated into a new business
1021 or the expansion of an existing business, as defined in s.
1022 196.012(15) or (16), or into neither, which determination the
1023 property appraiser shall also affix to the face of the
1024 application. Upon the request of the property appraiser, the
1025 department shall provide to him or her such information as it
1026 may have available to assist in making such determination.

1027 (10) The board of county commissioners or the governing
1028 authority of the municipality may consider any economically
1029 related characteristics or criteria deemed necessary or
1030 appropriate when exercising its discretion whether to approve or
1031 reject an application for an exemption but, at a minimum, must
1032 consider the following:

1033 (a) The total number of new jobs to be created by the
1034 applicant.

1035 (b) The average wage and median wage of the new jobs.

1036 (c) The capital investment to be made by the applicant.

1037 (d) Whether the business or operation qualifies as an
1038 industry that the board of county commissioners or the governing
1039 authority of the municipality may target.

1040 (e) The environmental impact of the proposed business or
1041 operation.

1042 (f) The extent to which the applicant intends to source its



563296

593-04075A-11

1043 supplies and materials within the applicable jurisdiction.

1044
1045 The Legislature intends to vest counties and municipalities with
1046 as much discretion as legally permissible to determine the new
1047 jobs for which incentives should be provided through the
1048 granting of ad valorem tax exemptions under this section.

1049 (11)~~(10)~~ An ordinance granting an exemption under this
1050 section shall be adopted in the same manner as any other
1051 ordinance of the county or municipality and shall include the
1052 following:

1053 (a) The name and address of the new business or expansion
1054 of an existing business to which the exemption is granted;

1055 (b) The total amount of revenue available to the county or
1056 municipality from ad valorem tax sources for the current fiscal
1057 year, the total amount of revenue lost to the county or
1058 municipality for the current fiscal year by virtue of economic
1059 development ad valorem tax exemptions currently in effect, and
1060 the estimated revenue loss to the county or municipality for the
1061 current fiscal year attributable to the exemption of the
1062 business named in the ordinance;

1063 (c) The period of time, not to exceed 10 years, for which
1064 the exemption will remain in effect and the expiration date of
1065 the exemption; and

1066 (d) A finding that the business named in the ordinance
1067 meets the requirements of s. 196.012(15) or (16).

1068 (12) Upon approval of an application for a tax exemption
1069 under this section, the board of county commissioners or the
1070 governing authority of the municipality and the applicant may
1071 enter into a written tax exemption agreement, which may include



563296

593-04075A-11

1072 performance criteria and must be consistent with the
1073 requirements of this section or other applicable laws. The
1074 agreement must require the applicant to report at a specific
1075 time before the expiration of the exemption the actual number of
1076 new, full-time jobs created and their actual average and median
1077 wage. The agreement may provide the board of county
1078 commissioners or the governing authority of the municipality
1079 with authority to revoke, in whole or in part, the exemption if
1080 the applicant fails to meet the expectations and representations
1081 described in subsection (8).

1082 Section 28. Section 196.202, Florida Statutes, is amended
1083 to read:

1084 196.202 Property of widows, widowers, blind persons, and
1085 persons totally and permanently disabled.—

1086 (1) Property to the value of \$500 of every widow, widower,
1087 blind person, or totally and permanently disabled person who is
1088 a bona fide resident of this state shall be exempt from
1089 taxation. As used in this section, the term "totally and
1090 permanently disabled person" means a person who is currently
1091 certified by a physician licensed in this state, by the United
1092 States Department of Veterans Affairs or its predecessor, or by
1093 the Social Security Administration to be totally and permanently
1094 disabled.

1095 (2) An applicant for the exemption under this section may
1096 apply for the exemption before receiving the necessary
1097 documentation from the United States Department of Veterans
1098 Affairs or its predecessor or from the Social Security
1099 Administration. Upon receipt of the documentation, the exemption
1100 shall be granted as of the date of the original application, and



563296

593-04075A-11

1101 the excess taxes paid shall be refunded. Any refund of excess
1102 taxes paid shall be limited to the time period set forth in s.
1103 197.182(1)(c).

1104 Section 29. Section 196.24, Florida Statutes, is amended to
1105 read:

1106 196.24 Exemption for disabled ex-servicemember or surviving
1107 spouse; evidence of disability.-

1108 (1) Any ex-servicemember, as defined in s. 196.012, who is
1109 a bona fide resident of the state, who was discharged under
1110 honorable conditions, and who has been disabled to a degree of
1111 10 percent or more while serving during a period of wartime
1112 service as defined in s. 1.01(14), or by misfortune, is entitled
1113 to the exemption from taxation provided for in s. 3(b), Art. VII
1114 of the State Constitution as provided in this section. Property
1115 to the value of \$5,000 of such a person is exempt from taxation.
1116 The production by him or her of a certificate of disability from
1117 the United States Government or the United States Department of
1118 Veterans Affairs or its predecessor before the property
1119 appraiser of the county wherein the ex-servicemember's property
1120 lies is prima facie evidence of the fact that he or she is
1121 entitled to the exemption. The unremarried surviving spouse of
1122 such a disabled ex-servicemember who, on the date of the
1123 disabled ex-servicemember's death, had been married to the
1124 disabled ex-servicemember for at least 5 years is also entitled
1125 to the exemption.

1126 (2) An applicant for the exemption under this section may
1127 apply for the exemption before receiving the necessary
1128 documentation from the United States Department of Veterans
1129 Affairs or its predecessor. Upon receipt of the documentation,



563296

593-04075A-11

1130 the exemption shall be granted as of the date of the original
1131 application, and the excess taxes paid shall be refunded. Any
1132 refund of excess taxes paid shall be limited to the time period
1133 set forth in s. 197.182(1)(c).

1134 Section 30. Paragraph (i) of subsection (1) of section
1135 197.182, Florida Statutes, is amended to read:

1136 197.182 Department of Revenue to pass upon and order
1137 refunds.—

1138 (1)

1139 (i) If the refund is not one that can be directly acted
1140 upon by the tax collector, for which an order from the
1141 department is required, the tax collector shall forward the
1142 claim for refund to the department upon receipt of the
1143 correction from the property appraiser or 30 days after the
1144 claim for refund, whichever occurs first. This provision does
1145 not apply to corrections resulting in refunds of less than
1146 \$2,500 ~~\$400~~, which the tax collector shall make directly,
1147 without order from the department, and from undistributed funds,
1148 and may make without approval of the various taxing authorities.

1149 Section 31. Effective July 1, 2011, and applying to
1150 assessments beginning with the 2011 tax year, paragraph (b) of
1151 subsection (2) of section 197.253, Florida Statutes, is amended
1152 to read:

1153 197.253 Homestead tax deferral; application.—

1154 (2)

1155 (b) Appeals of the decision of the tax collector to the
1156 value adjustment board shall be in writing on a form prescribed
1157 by the department and furnished by the tax collector. Such
1158 appeal shall be filed with the value adjustment board as



563296

593-04075A-11

1159 provided in s. 194.011 ~~within 20 days after the applicant's~~
1160 ~~receipt of the notice of disapproval.~~ The value adjustment board
1161 shall review the application and the evidence presented to the
1162 tax collector upon which the applicant based his or her claim
1163 for tax deferral and, at the election of the applicant, shall
1164 hear the applicant in person, or by agent on the applicant's
1165 behalf, on his or her right to homestead tax deferral. The value
1166 adjustment board shall reverse the decision of the tax collector
1167 and grant homestead tax deferral to the applicant, if in its
1168 judgment the applicant is entitled thereto, or affirm the
1169 decision of the tax collector. Such action of the value
1170 adjustment board shall be final unless the applicant or tax
1171 collector or other lienholder, within 15 days from the date of
1172 disapproval of the application by the board, files in the
1173 circuit court of the county in which the property is located, a
1174 proceeding for a declaratory judgment or other appropriate
1175 proceeding.

1176 Section 32. Effective July 1, 2011, and applying to
1177 assessments beginning with the 2011 tax year, paragraph (b) of
1178 subsection (2) of section 197.3041, Florida Statutes, is amended
1179 to read:

1180 197.3041 Tax deferral for recreational and commercial
1181 working waterfronts; application.-

1182 (2)

1183 (b) An appeal of the decision of the tax collector to the
1184 value adjustment board must be in writing on a form prescribed
1185 by the department and furnished by the tax collector. The appeal
1186 must be filed with the value adjustment board as provided in s.
1187 194.011 ~~within 20 days after the applicant's receipt of the~~



563296

593-04075A-11

1188 ~~notice of disapproval~~, and the board must approve or disapprove
1189 the appeal within 30 days after receipt. The value adjustment
1190 board shall review the application and the evidence presented to
1191 the tax collector upon which the applicant based his or her
1192 claim for tax deferral and, at the election of the applicant,
1193 shall hear the applicant in person, or by agent on the
1194 applicant's behalf, on his or her right to the tax deferral. The
1195 value adjustment board shall reverse the decision of the tax
1196 collector and grant a tax deferral to the applicant if, in its
1197 judgment, the applicant is entitled to the tax deferral or shall
1198 affirm the decision of the tax collector. Action by the value
1199 adjustment board is final unless the applicant or tax collector
1200 or other lienholder, within 15 days after the date of
1201 disapproval of the application by the board, files in the
1202 circuit court of the county in which the property is located a
1203 de novo proceeding for a declaratory judgment or other
1204 appropriate proceeding.

1205 Section 33. Effective July 1, 2011, and applying to
1206 assessments beginning with the 2011 tax year, paragraph (b) of
1207 subsection (2) of section 197.3073, Florida Statutes, is amended
1208 to read:

1209 197.3073 Deferral application.—

1210 (2) The tax collector shall consider and render his or her
1211 findings, determinations, and decision on each annual
1212 application for a deferral for affordable rental housing within
1213 45 days after the date the application is filed. The tax
1214 collector shall exercise reasonable discretion based upon
1215 applicable information available under this section. The
1216 determinations and findings of the tax collector are not quasi-



563296

593-04075A-11

1217 judicial and are subject exclusively to review by the value
1218 adjustment board as provided by this section. A tax collector
1219 who finds that a property owner is entitled to the deferral
1220 shall approve the application and file the application in the
1221 permanent records.

1222 (b) An appeal by the property owner of the decision of the
1223 tax collector to deny the deferral must be submitted to the
1224 value adjustment board on a form prescribed by the department
1225 and furnished by the tax collector. The appeal must be filed
1226 with the value adjustment board as provided in s. 194.011 ~~within~~
1227 ~~20 days after the applicant's receipt of the notice of~~
1228 ~~disapproval~~, and the board must approve or disapprove the appeal
1229 within 30 days after receipt of the appeal. The value adjustment
1230 board shall review the application and the evidence presented to
1231 the tax collector upon which the property owner based a claim
1232 for deferral and, at the election of the property owner, shall
1233 hear the property owner in person, or by agent on the property
1234 owner's behalf, concerning his or her right to the deferral. The
1235 value adjustment board shall reverse the decision of the tax
1236 collector and grant a deferral to the property owner if, in its
1237 judgment, the property owner is entitled to the deferral or
1238 shall affirm the decision of the tax collector. Action by the
1239 value adjustment board is final unless the property owner or tax
1240 collector or other lienholder, within 15 days after the date of
1241 disapproval of the application by the board, files for a de novo
1242 proceeding for a declaratory judgment or other appropriate
1243 proceeding in the circuit court of the county in which the
1244 property is located.

1245 Section 34. Effective July 1, 2011, paragraph (a) of



563296

593-04075A-11

1246 subsection (5) and paragraph (a) of subsection (10) of section
1247 200.065, Florida Statutes, are amended to read:

1248 200.065 Method of fixing millage.—

1249 (5) Beginning in the 2009-2010 fiscal year and in each year
1250 thereafter:

1251 (a) The maximum millage rate that a county, municipality,
1252 special district dependent to a county or municipality,
1253 municipal service taxing unit, or independent special district
1254 may levy is a rolled-back rate based on the amount of taxes
1255 which would have been levied in the prior year if the maximum
1256 millage rate had been applied, adjusted for change in per capita
1257 Florida personal income, unless a higher rate was ~~is~~ adopted, in
1258 which case the maximum is the adopted rate. The maximum millage
1259 rate applicable to a county authorized to levy a county public
1260 hospital surtax under s. 212.055 and which did so in fiscal year
1261 2007 shall exclude the revenues required to be contributed to
1262 the county public general hospital in the current fiscal year
1263 for the purposes of making the maximum millage rate calculation,
1264 but shall be added back to the maximum millage rate allowed
1265 after the roll back has been applied, the total of which shall
1266 be considered the maximum millage rate for such a county for
1267 purposes of this subsection. The revenue required to be
1268 contributed to the county public general hospital for the
1269 upcoming fiscal year shall be calculated as 11.873 percent times
1270 the millage rate levied for countywide purposes in fiscal year
1271 2007 times 95 percent of the preliminary tax roll for the
1272 upcoming fiscal year. A higher rate may be adopted only under
1273 the following conditions:

1274 1. A rate of not more than 110 percent of the rolled-back



563296

593-04075A-11

1275 rate based on the previous year's maximum millage rate, adjusted
1276 for change in per capita Florida personal income, may be adopted
1277 if approved by a two-thirds vote of the membership of the
1278 governing body of the county, municipality, or independent
1279 district; or

1280 2. A rate in excess of 110 percent may be adopted if
1281 approved by a unanimous vote of the membership of the governing
1282 body of the county, municipality, or independent district or by
1283 a three-fourths vote of the membership of the governing body if
1284 the governing body has nine or more members, or if the rate is
1285 approved by a referendum.

1286
1287 Any unit of government operating under a home rule charter
1288 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
1289 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
1290 State Constitution of 1968, which is granted the authority in
1291 the State Constitution to exercise all the powers conferred now
1292 or hereafter by general law upon municipalities and which
1293 exercises such powers in the unincorporated area shall be
1294 recognized as a municipality under this subsection. For a
1295 downtown development authority established before the effective
1296 date of the 1968 State Constitution which has a millage that
1297 must be approved by a municipality, the governing body of that
1298 municipality shall be considered the governing body of the
1299 downtown development authority for purposes of this subsection.

1300 (10) (a) In addition to the notice required in subsection
1301 (3), a district school board shall publish a second notice of
1302 intent to levy capital outlay and capital improvement ~~additional~~
1303 taxes under s. 1011.71(2) and (3). Such notice shall specify the



563296

593-04075A-11

1304 projects or number of school buses anticipated to be funded by
1305 such capital outlay and capital improvement ~~additional~~ taxes and
1306 shall be published in the size, within the time periods,
1307 adjacent to, and in substantial conformity with the
1308 advertisement required under subsection (3). The projects shall
1309 be listed in priority within each category as follows:
1310 construction and remodeling; maintenance, renovation, and
1311 repair; motor vehicle purchases; new and replacement equipment;
1312 payments for educational facilities and sites due under a lease-
1313 purchase agreement; payments for renting and leasing educational
1314 facilities and sites; payments of loans approved pursuant to ss.
1315 1011.14 and 1011.15; payment of costs of compliance with
1316 environmental statutes and regulations; payment of premiums for
1317 property and casualty insurance necessary to insure the
1318 educational and ancillary plants of the school district; payment
1319 of costs of leasing relocatable educational facilities; and
1320 payments to private entities to offset the cost of school buses
1321 pursuant to s. 1011.71(2)(i). The additional notice shall be in
1322 the following form, except that if the district school board is
1323 proposing to levy the same millage under s. 1011.71(2) and (3)
1324 which it levied in the prior year, the words "continue to" shall
1325 be inserted before the word "impose" in the first sentence, and
1326 except that the second sentence of the second paragraph shall be
1327 deleted if the district is advertising pursuant to paragraph
1328 (3)(e):

1330 NOTICE OF TAX FOR SCHOOL
1331 CAPITAL OUTLAY
1332



563296

593-04075A-11

1333 The ...(name of school district)... will soon consider a
1334 measure to impose a ...(number)... mill property tax for the
1335 capital outlay projects listed herein.

1336 This tax is in addition to the school board's proposed tax
1337 of ...(number)... mills for operating expenses and is proposed
1338 solely at the discretion of the school board. THE PROPOSED
1339 COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES
1340 AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

1341 The capital outlay tax will generate approximately
1342 \$...(amount)..., to be used for the following projects:

1343
1344 ...(list of capital outlay projects)...

1345
1346 All concerned citizens are invited to a public hearing to
1347 be held on ...(date and time)... at ...(meeting place)....

1348 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
1349 made at this hearing.

1350 Section 35. Subsection (11) is added to section 200.069,
1351 Florida Statutes, to read:

1352 200.069 Notice of proposed property taxes and non-ad
1353 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
1354 appraiser, in the name of the taxing authorities and local
1355 governing boards levying non-ad valorem assessments within his
1356 or her jurisdiction and at the expense of the county, shall
1357 prepare and deliver by first-class mail to each taxpayer to be
1358 listed on the current year's assessment roll a notice of
1359 proposed property taxes, which notice shall contain the elements
1360 and use the format provided in the following form.

1361 Notwithstanding the provisions of s. 195.022, no county officer



563296

593-04075A-11

1362 shall use a form other than that provided herein. The Department
1363 of Revenue may adjust the spacing and placement on the form of
1364 the elements listed in this section as it considers necessary
1365 based on changes in conditions necessitated by various taxing
1366 authorities. If the elements are in the order listed, the
1367 placement of the listed columns may be varied at the discretion
1368 and expense of the property appraiser, and the property
1369 appraiser may use printing technology and devices to complete
1370 the form, the spacing, and the placement of the information in
1371 the columns. A county officer may use a form other than that
1372 provided by the department for purposes of this part, but only
1373 if his or her office pays the related expenses and he or she
1374 obtains prior written permission from the executive director of
1375 the department; however, a county officer may not use a form the
1376 substantive content of which is at variance with the form
1377 prescribed by the department. The county officer may continue to
1378 use such an approved form until the law that specifies the form
1379 is amended or repealed or until the officer receives written
1380 disapproval from the executive director.

1381 (11) At the request of the governing body of the county,
1382 the property appraiser shall mail an additional form to each
1383 taxpayer within his or her jurisdiction along with the notice of
1384 proposed taxes. Any costs related to this form shall be borne by
1385 the county. The form may include information regarding the
1386 proposed budget for the county, inform taxpayers of the portion
1387 of the proposed nonvoted county millage rate which is
1388 attributable to each constitutional officer and the county
1389 commission, and include:

1390 (a) The dollar value of proposed nonvoted property tax



563296

593-04075A-11

1391 funding for each constitutional officer and the county
1392 commission;

1393 (b) The percent of the total nonvoted property tax revenues
1394 designated for each constitutional officer and the county
1395 commission in the proposed budget; and

1396 (c) The proposed nonvoted millage rate for each
1397 constitutional officer and the county commission, calculated by
1398 multiplying the percent of the total nonvoted property tax
1399 revenues designated for each entity by the county's proposed
1400 nonvoted millage rate.

1401 Section 36. Effective July 1, 2011, subsection (2) of
1402 section 218.12, Florida Statutes, is amended to read:

1403 218.12 Appropriations to offset reductions in ad valorem
1404 tax revenue in fiscally constrained counties.—

1405 (2) On or before November 15 of each year, beginning in
1406 2008, each fiscally constrained county shall apply to the
1407 Department of Revenue to participate in the distribution of the
1408 appropriation and provide documentation supporting the county's
1409 estimated reduction in ad valorem tax revenue in the form and
1410 manner prescribed by the Department of Revenue. The
1411 documentation must include an estimate of the reduction in
1412 taxable value directly attributable to revisions of Art. VII of
1413 the State Constitution for all county taxing jurisdictions
1414 within the county and shall be prepared by the property
1415 appraiser in each fiscally constrained county. The documentation
1416 must also include the county millage rates applicable in all
1417 such jurisdictions for both the current year and the prior year;
1418 rolled-back rates, determined as provided in s. 200.065(5)
1419 ~~200.065~~, for each county taxing jurisdiction; and maximum



563296

593-04075A-11

1420 millage rates that could have been levied by majority vote
1421 pursuant to s. 200.185. For purposes of this section, each
1422 fiscally constrained county's reduction in ad valorem tax
1423 revenue shall be calculated as 95 percent of the estimated
1424 reduction in taxable value times the lesser of the 2007
1425 applicable millage rate or the applicable millage rate for each
1426 county taxing jurisdiction in the current ~~prior~~ year. If any
1427 fiscally constrained county fails to apply for the distribution,
1428 its share shall revert to the fund from which the appropriation
1429 was made.

1430 Section 37. Effective July 1, 2011, subsection (2) of
1431 section 218.125, Florida Statutes, is amended to read:

1432 218.125 Offset for tax loss associated with certain
1433 constitutional amendments affecting fiscally constrained
1434 counties.—

1435 (2) On or before November 15 of each year, beginning in
1436 2010, each fiscally constrained county shall apply to the
1437 Department of Revenue to participate in the distribution of the
1438 appropriation and provide documentation supporting the county's
1439 estimated reduction in ad valorem tax revenue in the form and
1440 manner prescribed by the Department of Revenue. The
1441 documentation must include an estimate of the reduction in
1442 taxable value directly attributable to revisions of Art. VII of
1443 the State Constitution for all county taxing jurisdictions
1444 within the county and shall be prepared by the property
1445 appraiser in each fiscally constrained county. The documentation
1446 must also include the county millage rates applicable in all
1447 such jurisdictions for the current year and the prior year,
1448 rolled-back rates determined as provided in s. 200.065 for each



563296

593-04075A-11

1449 county taxing jurisdiction, and maximum millage rates that could
1450 have been levied by majority vote pursuant to s. 200.065(5)
1451 ~~200.185~~. For purposes of this section, each fiscally constrained
1452 county's reduction in ad valorem tax revenue shall be calculated
1453 as 95 percent of the estimated reduction in taxable value
1454 multiplied by the lesser of the 2010 applicable millage rate or
1455 the applicable millage rate for each county taxing jurisdiction
1456 in the current ~~prior~~ year. If any fiscally constrained county
1457 fails to apply for the distribution, its share shall revert to
1458 the fund from which the appropriation was made.

1459 Section 38. Except as otherwise expressly provided in this
1460 act, this act shall take effect upon becoming a law.