

By the Committee on Budget Subcommittee on Finance and Tax

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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.; revising provisions requiring that a  
12          property appraiser file an appeal of a decision by the  
13          value adjustment board within a specified period;  
14          amending s. 193.155, F.S.; clarifying provisions  
15          allowing a taxpayer to file an application for  
16          homestead assessment in the year following  
17          eligibility; amending ss. 193.1554 and 193.1555, F.S.;  
18          specifying that property is assessed at just value as  
19          of January 1 of the year that the property becomes  
20          eligible for assessment rather than the year in which  
21          the property is placed on the tax roll; providing for  
22          the assessment of a parcel that is created by  
23          combining or dividing a parcel that is eligible for  
24          assessment as nonhomestead residential property or  
25          nonresidential real property; amending ss. 193.501,  
26          193.503, and 193.505, F.S.; deleting provisions  
27          requiring that the tax collector report deferred tax  
28          liability to the Department of Revenue; amending s.  
29          194.011, F.S.; clarifying provisions requiring that an

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30 objection to an assessment be filed within a specified  
31 period; 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 requiring that all parties to a petition be notified  
35 of certain communications; authorizing legal counsel  
36 for the value adjustment board to take certain actions  
37 independently of the board; providing for removal of a  
38 special magistrate under certain circumstances;  
39 amending s. 194.034, F.S.; deleting a requirement that  
40 the Department of Revenue be notified of decisions by  
41 the value adjustment board or special magistrate;  
42 requiring that the clerk provide certain information  
43 to the department upon request; amending s. 194.035,  
44 F.S.; deleting requirements that the department  
45 establish the range of payments for special  
46 magistrates and that reimbursements to counties be  
47 prorated under certain circumstances; amending s.  
48 194.037, F.S.; revising requirements for the  
49 information that is provided by the clerk in a  
50 newspaper of general circulation regarding the tax  
51 impact of petitions before the value adjustment board;  
52 amending s. 194.171, F.S.; clarifying provisions  
53 limiting the period within which a taxpayer may  
54 contest a tax assessment; amending s. 195.096, F.S.;  
55 revising requirements for the Department of Revenue to  
56 provide certain information concerning its review of  
57 assessment rolls to the Legislature and county  
58 commissions; providing for such information to be

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59 provided upon request; repealing s. 195.0985, F.S.,  
60 relating to a requirement that the department publish  
61 annual ratio studies; amending s. 195.099, F.S.;  
62 allowing the department discretion in reviewing  
63 assessments of certain businesses; amending s.  
64 196.031, F.S.; revising the order in which certain  
65 exemptions are applied with respect to homestead  
66 property; amending s. 196.081, F.S.; authorizing an  
67 applicant for an exemption for a disabled veteran or  
68 for a surviving spouse to apply for the exemption  
69 before receiving certain documentation from the  
70 Federal Government; amending s. 196.082, F.S.;  
71 authorizing an applicant for a discount available to  
72 disabled veterans to apply for the discount before  
73 receiving certain documentation from the Federal  
74 Government; amending s. 196.091, F.S.; authorizing an  
75 applicant applying for an exemption for disabled  
76 veterans confined to a wheelchair to apply for the  
77 exemption before receiving certain documentation from  
78 the Federal Government; amending s. 196.101, F.S.;  
79 authorizing an applicant applying for an exemption for  
80 totally and permanently disabled persons to apply for  
81 the exemption before receiving certain documentation  
82 from the Federal Government; amending s. 196.121,  
83 F.S.; authorizing the Department of Revenue to provide  
84 certain forms electronically; amending s. 196.202,  
85 F.S.; authorizing an applicant applying for an  
86 exemption for widows, widowers, blind persons, or  
87 persons who are totally and permanently disabled to

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88 apply for the exemption before receiving certain  
89 documentation from the Federal Government; amending s.  
90 196.24, F.S.; authorizing an applicant applying for an  
91 exemption for disabled ex-servicemembers or a  
92 surviving spouse to apply for the exemption before  
93 receiving certain documentation from the Federal  
94 Government; amending ss. 197.122 and 197.182, F.S.;  
95 providing for the tax collector rather than the  
96 Department of Revenue to approve and make refunds of  
97 overpayments of taxes; requiring that the refunds be  
98 made from undistributed funds without approval of the  
99 taxing authorities; requiring written notice if the  
100 tax collector denies a refund; requiring that the tax  
101 collector approve or deny a refund within a specified  
102 period; requiring the tax collector to certify the pro  
103 rata shares of a refund to certain taxing authorities;  
104 requiring that the department conduct random audits of  
105 the refund process; requiring reimbursement for the  
106 costs of providing data necessary for the audits;  
107 requiring that the department publish the results of  
108 the random audits; amending s. 197.2301, F.S.,  
109 relating to the payment of tax refunds; conforming  
110 provisions to changes made by the act; amending ss.  
111 197.253, 197.3041, and 197.3073, F.S., relating to  
112 certain tax deferrals; conforming cross-references;  
113 amending s. 197.323, F.S., relating to refund of tax  
114 overpayments; conforming provisions; amending s.  
115 200.065, F.S., relating to the method of fixing  
116 millage; clarifying provisions requiring publication

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117 of notice; conforming cross-references; amending ss.  
 118 218.12 and 218.125, F.S.; providing for certain  
 119 undistributed moneys to revert to the fund from which  
 120 the appropriation was made if a fiscally constrained  
 121 county fails to apply for its distribution; providing  
 122 effective dates.

123

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

125

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

128 192.001 Definitions.—All definitions set out in chapters 1  
 129 and 200 that are applicable to this chapter are included herein.  
 130 In addition, the following definitions shall apply in the  
 131 imposition of ad valorem taxes:

132 (2) "Assessed value of property" means an annual  
 133 determination of the just or fair market value of an item or  
 134 property, or the value of the homestead property as limited  
 135 pursuant to s. 4(d), Art. VII of the State Constitution, or, if  
 136 a property is assessed solely on the basis of character or use  
 137 or at a specified percentage of its value, pursuant to s. 4(a)  
 138 or 4(e), Art. VII of the State Constitution, its classified use  
 139 value or fractional value.

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

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146 required by s. 193.114, the value of any improvement made to the  
147 parcel in the 12 months preceding the valuation date, the type  
148 and amount of any exemption granted, and such other information  
149 as may be required by department rule; an accurate tabular  
150 summary by property class of any adjustments made to recorded  
151 selling prices or fair market value in arriving at assessed  
152 value, as prescribed by department rule; a computer tape copy of  
153 the tangible personal property assessment roll, including for  
154 each entry a unique account number and such other information as  
155 may be required by department rule; and an accurate tabular  
156 summary of per-acre land valuations used for each class of  
157 agricultural property in preparing the assessment roll, as  
158 prescribed by department rule.

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

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

162 193.114 Preparation of assessment rolls.—

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

164 (n) The recorded selling ~~For each sale of the property in~~  
165 ~~the previous year, the sale price, ownership transfer sale date,~~  
166 and official record book and page number or clerk instrument  
167 number for each deed or other instrument transferring ownership  
168 of real property and recorded or otherwise discovered during the  
169 period beginning 1 year before the assessment date and up to the  
170 date the assessment roll is submitted to the department., ~~and~~  
171 The basis for qualification or disqualification as an arms-  
172 length transaction of each transfer or sale shall be included on  
173 the assessment roll. ~~Sale data must be current on all tax rolls~~  
174 ~~submitted to the department, and Sale qualification decisions~~

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175 for transfers must be recorded on the assessment ~~tax~~ roll within  
176 3 months after the ~~sale~~ date that the deed or other transfer  
177 instrument is recorded or otherwise discovered. For purposes of  
178 this paragraph, the term "ownership transfer date" means the  
179 date on which the deed or other transfer instrument is signed  
180 and notarized or otherwise executed.

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

184 Section 4. Effective July 1, 2011, and applicable to  
185 assessments beginning with the 2011 tax year, subsection (4) of  
186 section 193.122, Florida Statutes, is amended to read:

187 193.122 Certificates of value adjustment board and property  
188 appraiser; extensions on the assessment rolls.-

189 (4) An appeal of a value adjustment board decision pursuant  
190 to s. 194.036(1)(a) or (b) by the property appraiser shall be  
191 filed prior to extension of the tax roll under subsection (2)  
192 or, if the roll was extended pursuant to s. 197.323, within 30  
193 days after the date that the decision is rendered under s.

194 194.171(2) of recertification under subsection (3). The roll may  
195 be certified by the property appraiser prior to an appeal being  
196 filed pursuant to s. 194.036(1)(c), but such appeal shall be  
197 filed within 20 days after receipt of the decision of the  
198 department relative to further judicial proceedings.

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

202 193.155 Homestead assessments.-Homestead property shall be  
203 assessed at just value as of January 1, 1994. Property receiving

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204 the homestead exemption after January 1, 1994, shall be assessed  
205 at just value as of January 1 of the year in which the property  
206 receives the exemption unless the provisions of subsection (8)  
207 apply.

208 (8) Property assessed under this section shall be assessed  
209 at less than just value when the person who establishes a new  
210 homestead has received a homestead exemption as of January 1 of  
211 either of the 2 immediately preceding years. A person who  
212 establishes a new homestead as of January 1, 2008, is entitled  
213 to have the new homestead assessed at less than just value only  
214 if that person received a homestead exemption on January 1,  
215 2007, and only if this subsection applies retroactive to January  
216 1, 2008. For purposes of this subsection, a husband and wife who  
217 owned and both permanently resided on a previous homestead shall  
218 each be considered to have received the homestead exemption even  
219 though only the husband or the wife applied for the homestead  
220 exemption on the previous homestead. The assessed value of the  
221 newly established homestead shall be determined as provided in  
222 this subsection.

223 (j) Any person who is qualified to have his or her property  
224 assessed under this subsection and who fails to timely file an  
225 application for such assessment ~~his or her new homestead in the~~  
226 ~~first year following eligibility~~ may file in a subsequent year.  
227 The assessment reduction, calculated as if the application for  
228 assessment under this subsection had been timely filed, shall be  
229 applied to assessed value in the year such assessment ~~the~~  
230 ~~transfer~~ is first approved, and refunds of tax may not be made  
231 for previous years.

232 Section 6. Subsections (2), (3), and (7) of section



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233 193.1554, Florida Statutes, are amended to read:

234 193.1554 Assessment of nonhomestead residential property.-

235 (2) For all levies other than school district levies,  
236 nonhomestead residential property shall be assessed at just  
237 value as of January 1, 2008. Property that becomes eligible for  
238 assessment pursuant to this section ~~placed on the tax roll~~ after  
239 January 1, 2008, shall be assessed at just value as of January 1  
240 of the year in which the property becomes eligible ~~is placed on~~  
241 ~~the tax roll~~.

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

248 (7) Any increase in the value of property assessed under  
249 this section which is attributable to combining or dividing  
250 parcels shall be assessed at just value, and the just value  
251 shall be apportioned among the parcels created. A parcel that is  
252 created by combining or dividing a parcel that is eligible for  
253 assessment pursuant to this section retains such eligibility and  
254 shall be assessed as provided in this subsection. A parcel that  
255 is combined or divided after January 1 and that is included as a  
256 combined or divided parcel on the tax notice shall not be  
257 considered to be a combined or divided parcel for purposes of  
258 this section until the January 1 that it is first assessed as a  
259 combined or divided parcel.

260 Section 7. Subsections (2), (3), and (7) of section  
261 193.1555, Florida Statutes, are amended to read:

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262           193.1555 Assessment of certain residential and  
263 nonresidential real property.—

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

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

277           (7) Any increase in the value of property assessed under  
278 this section which is attributable to combining or dividing  
279 parcels shall be assessed at just value, and the just value  
280 shall be apportioned among the parcels created. A parcel that is  
281 created by combining or dividing a parcel that is eligible for  
282 assessment pursuant to this section retains such eligibility and  
283 shall be assessed as provided in this subsection. A parcel that  
284 is combined or divided after January 1 and that is included as a  
285 combined or divided parcel on the tax notice shall not be  
286 considered to be a combined or divided parcel for purposes of  
287 this section until the January 1 that it is first assessed as a  
288 combined or divided parcel.

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

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291           193.501 Assessment of lands subject to a conservation  
292 easement, environmentally endangered lands, or lands used for  
293 outdoor recreational or park purposes when land development  
294 rights have been conveyed or conservation restrictions have been  
295 covenanted.-

296           (7) ~~(a)~~ The property appraiser shall report to the  
297 department showing the just value and the classified use value  
298 of property that is subject to a conservation easement under s.  
299 704.06, property assessed as environmentally endangered land  
300 pursuant to this section, and property assessed as outdoor  
301 recreational or park land.

302           ~~(b) The tax collector shall annually report to the~~  
303 ~~department the amount of deferred tax liability collected~~  
304 ~~pursuant to this section.~~

305           Section 9. Paragraph (d) of subsection (9) of section  
306 193.503, Florida Statutes, is amended to read:

307           193.503 Classification and assessment of historic property  
308 used for commercial or certain nonprofit purposes.-

309           (9)

310           ~~(d) The tax collector shall annually report to the~~  
311 ~~department the amount of deferred tax liability collected~~  
312 ~~pursuant to this section.~~

313           Section 10. Paragraph (c) of subsection (9) of section  
314 193.505, Florida Statutes, is amended to read:

315           193.505 Assessment of historically significant property  
316 when development rights have been conveyed or historic  
317 preservation restrictions have been covenanted.-

318           (9)

319           ~~(c) The tax collector shall annually report to the~~

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320 ~~department the amount of deferred tax liability collected~~  
321 ~~pursuant to this section.~~

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

326 194.011 Assessment notice; objections to assessments.—

327 (3) A petition to the value adjustment board must be in  
328 substantially the form prescribed by the department.  
329 Notwithstanding s. 195.022, a county officer may not refuse to  
330 accept a form provided by the department for this purpose if the  
331 taxpayer chooses to use it. A petition to the value adjustment  
332 board shall describe the property by parcel number and shall be  
333 filed as follows:

334 (d) The petition may be filed, as to valuation issues, at  
335 any time during the taxable year on or before the 25th day  
336 following the mailing of notice by the property appraiser as  
337 provided in subsection (1). With respect to an issue involving  
338 the denial of an exemption, an agricultural or high-water  
339 recharge classification application, an application for  
340 classification as historic property used for commercial or  
341 certain nonprofit purposes, or a deferral, the petition must be  
342 filed at any time during the taxable year on or before the 30th  
343 day following the mailing of the notice by the property  
344 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
345 196.193 or notice by the tax collector under s. 197.253, s.  
346 197.3041, or s. 197.3073.

347 Section 12. Subsection (2) of section 194.032, Florida  
348 Statutes, is amended, and subsection (4) is added to that

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349 section, to read:

350 194.032 Hearing purposes; timetable.—

351 (2) The clerk of the governing body of the county shall  
352 prepare a schedule of appearances before the board based on  
353 petitions timely filed with him or her. The clerk shall notify  
354 each petitioner of the scheduled time of his or her appearance  
355 no less than 25 calendar days prior to the day of such scheduled  
356 appearance. Upon receipt of this notification, the petitioner  
357 shall have the right to reschedule the hearing a single time by  
358 submitting to the clerk of the governing body of the county a  
359 written request to reschedule, no less than 5 calendar days  
360 before the day of the originally scheduled hearing. A copy of  
361 the property record card containing relevant information used in  
362 computing the taxpayer's current assessment shall be included  
363 with such notice, if said card was requested by the taxpayer.  
364 Such request shall be made by checking an appropriate box on the  
365 petition form. No petitioner shall be required to wait for more  
366 than a reasonable time ~~4 hours~~ from the scheduled time; and, if  
367 his or her petition is not heard as scheduled ~~in that time~~, the  
368 petitioner may, at his or her option, report to the chairperson  
369 of the meeting that he or she intends to leave; and, if he or  
370 she is not heard immediately, ~~the petitioner's administrative~~  
371 ~~remedies will be deemed to be exhausted, and he or she may be~~  
372 rescheduled for good cause ~~seek further relief as he or she~~  
373 ~~deems appropriate~~. Failure on three occasions with respect to  
374 any single tax year to convene at the scheduled time of meetings  
375 of the board shall constitute grounds for removal from office by  
376 the Governor for neglect of duties.

377 (4) (a) If, before a final decision, any communication is

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378 received from a party concerning a complaint about a special  
379 magistrate, a copy of the communication shall promptly be  
380 furnished to all parties, the board clerk, and legal counsel for  
381 the board. Such communication may not be furnished to the board  
382 or special magistrate unless a copy is immediately furnished to  
383 all parties. However, a party may waive notification under this  
384 paragraph.

385 (b) Legal counsel for the board may engage in fact finding,  
386 hold hearings, or, on his or her own motion, find acts that did  
387 not meet the requirements of law.

388 (c) Legal counsel for the board may, independently of the  
389 board, require a special magistrate to implement requirements of  
390 law or further advise the board to take any appropriate action.

391 (d) Based on a determination or investigative finding by  
392 the board or its legal counsel, a special magistrate is subject  
393 to be removed from serving further in an official capacity if  
394 the special magistrate is found to have failed to follow the  
395 requirements of state law.

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

398 194.034 Hearing procedures; rules.—

399 (2) In each case, except when a complaint is withdrawn by  
400 the petitioner or is acknowledged as correct by the property  
401 appraiser, the value adjustment board shall render a written  
402 decision. All such decisions shall be issued within 20 calendar  
403 days after ~~of~~ the last day the board is in session under s.  
404 194.032. The decision of the board shall contain findings of  
405 fact and conclusions of law and shall include reasons for  
406 upholding or overturning the determination of the property

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407 appraiser. When a special magistrate has been appointed, the  
408 recommendations of the special magistrate shall be considered by  
409 the board. The clerk, upon issuance of the decisions, shall, on  
410 a form provided by the Department of Revenue, notify by first-  
411 class mail each taxpayer and, the property appraiser, ~~and the~~  
412 ~~department~~ of the decision of the board. If requested by the  
413 Department of Revenue, the clerk shall provide these notices or  
414 relevant statistics in the manner and form requested by the  
415 department.

416 Section 14. Effective July 1, 2011, and applying to  
417 assessments beginning with the 2011 tax year, subsection (1) of  
418 section 194.035, Florida Statutes, is amended to read:

419 194.035 Special magistrates; property evaluators.—

420 (1) In counties having a population of more than 75,000,  
421 the board shall appoint special magistrates for the purpose of  
422 taking testimony and making recommendations to the board, which  
423 recommendations the board may act upon without further hearing.  
424 These special magistrates may not be elected or appointed  
425 officials or employees of the county but shall be selected from  
426 a list of those qualified individuals who are willing to serve  
427 as special magistrates. Employees and elected or appointed  
428 officials of a taxing jurisdiction or of the state may not serve  
429 as special magistrates. The clerk of the board shall annually  
430 notify such individuals or their professional associations to  
431 make known to them that opportunities to serve as special  
432 magistrates exist. The Department of Revenue shall provide a  
433 list of qualified special magistrates to any county having with  
434 a population of 75,000 or fewer less. Subject to appropriation,  
435 the department shall reimburse counties having with a population

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436 of 75,000 or fewer ~~less~~ for payments made to special magistrates  
437 appointed for the purpose of taking testimony and making  
438 recommendations to the value adjustment board pursuant to this  
439 section. ~~The department shall establish a reasonable range for~~  
440 ~~payments per case to special magistrates based on such payments~~  
441 ~~in other counties. Requests for reimbursement of payments~~  
442 ~~outside this range shall be justified by the county. If the~~  
443 ~~total of all requests for reimbursement in any year exceeds the~~  
444 ~~amount available pursuant to this section, payments to all~~  
445 ~~counties shall be prorated accordingly.~~ If a county having a  
446 population of fewer ~~less~~ than 75,000 does not appoint a special  
447 magistrate to hear each petition, the person or persons  
448 designated to hear petitions before the value adjustment board  
449 or the attorney appointed to advise the value adjustment board  
450 shall attend the training provided pursuant to subsection (3),  
451 regardless of whether the person would otherwise be required to  
452 attend, but shall not be required to pay the tuition fee  
453 specified in subsection (3). A special magistrate appointed to  
454 hear issues of exemptions, deferrals, and classifications shall  
455 be a member of The Florida Bar with no less than 5 years'  
456 experience in the area of ad valorem taxation. A special  
457 magistrate appointed to hear issues regarding the valuation of  
458 real estate shall be a state-certified ~~state-certified~~ real  
459 estate appraiser with not less than 5 years' experience in real  
460 property valuation. A special magistrate appointed to hear  
461 issues regarding the valuation of tangible personal property  
462 shall be a designated member of a nationally recognized  
463 appraiser's organization with not less than 5 years' experience  
464 in tangible personal property valuation. A special magistrate



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465 need not be a resident of the county in which he or she serves.  
466 A special magistrate may not represent a person before the board  
467 in any tax year during which he or she has served that board as  
468 a special magistrate. Before appointing a special magistrate, a  
469 value adjustment board shall verify the special magistrate's  
470 qualifications. The value adjustment board shall ensure that the  
471 selection of special magistrates is based solely upon the  
472 experience and qualifications of the special magistrate and is  
473 not influenced by the property appraiser. The special magistrate  
474 shall accurately and completely preserve all testimony and, in  
475 making recommendations to the value adjustment board, shall  
476 include proposed findings of fact, conclusions of law, and  
477 reasons for upholding or overturning the determination of the  
478 property appraiser. The expense of hearings before magistrates  
479 and any compensation of special magistrates shall be borne  
480 three-fifths by the board of county commissioners and two-fifths  
481 by the school board.

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

485 194.037 Disclosure of tax impact.—

486 (1) After hearing all petitions, complaints, appeals, and  
487 disputes, the clerk shall make public notice of the findings and  
488 results of the board in at least a quarter-page size  
489 advertisement of a standard size or tabloid size newspaper, and  
490 the headline shall be in a type no smaller than 18 point. The  
491 advertisement shall not be placed in that portion of the  
492 newspaper where legal notices and classified advertisements  
493 appear. The advertisement shall be published in a newspaper of

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494 general paid circulation in the county. The newspaper selected  
495 shall be one of general interest and readership in the  
496 community, and not one of limited subject matter, pursuant to  
497 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
498 ADJUSTMENT BOARD. The public notice shall list the members of  
499 the value adjustment board and the taxing authorities to which  
500 they are elected. The form shall show, in columnar form, for  
501 each of the property classes listed under subsection (2), the  
502 following information, with appropriate column totals:

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

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

508 (c) In the third column, the number of parcels for which  
509 exemption petitions were filed but were not considered by the  
510 board because such petitions were withdrawn or settled prior to  
511 the board's consideration.

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

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

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

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

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

530        (h) ~~(g)~~ In the eighth ~~seventh~~ column, the net shift in taxes  
531 to parcels not granted relief by the board. The shift shall be  
532 computed as the amount shown in column 6 multiplied by the  
533 applicable millage rates adopted by the taxing authorities in  
534 hearings held pursuant to s. 200.065(2) (d) or adopted by vote of  
535 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
536 Constitution, but without adjustment as authorized pursuant to  
537 s. 200.065(6). If for any taxing authority the hearing has not  
538 been completed at the time the notice required herein is  
539 prepared, the millage rate used shall be that adopted in the  
540 hearing held pursuant to s. 200.065(2) (c).

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

544        194.171 Circuit court to have original jurisdiction in tax  
545 cases.—

546        (2) No action shall be brought to contest a tax assessment  
547 after 60 days following ~~from~~ the date the tax notice containing  
548 such assessment being contested is mailed pursuant to s. 197.322  
549 ~~certified for collection under s. 193.122(2)~~, or after 60 days  
550 following ~~from~~ the date a decision is rendered concerning such  
551 assessment by the value adjustment board if a petition

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552 contesting the assessment had not received final action by the  
 553 value adjustment board prior to extension of the roll under s.  
 554 197.323. For purposes of this subsection, the term "rendered"  
 555 means a decision issued by the value adjustment board and sent  
 556 by first-class mail to the petitioner as provided in s.  
 557 194.034(2).

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

561 195.096 Review of assessment rolls.—

562 (2) The department shall conduct, no less frequently than  
 563 once every 2 years, an in-depth review of the assessment rolls  
 564 of each county. The department need not individually study every  
 565 use-class of property set forth in s. 195.073, but shall at a  
 566 minimum study the level of assessment in relation to just value  
 567 of each classification specified in subsection (3). Such in-  
 568 depth review may include proceedings of the value adjustment  
 569 board and the audit or review of procedures used by the counties  
 570 to appraise property.

571 (f) Within 120 days following the receipt of a county  
 572 assessment roll by the executive director of the department  
 573 pursuant to s. 193.1142(1), or within 10 days after approval of  
 574 the assessment roll, whichever is later, the department shall  
 575 complete the review for that county and develop ~~forward its~~  
 576 findings, including a statement of the confidence interval for  
 577 the median and such other measures as may be appropriate for  
 578 each classification or subclassification studied and for the  
 579 roll as a whole, employing a 95 percent ~~95-percent~~ level of  
 580 confidence, and related statistical and analytical details ~~to~~

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581 ~~the Senate and the House of Representatives committees with~~  
582 ~~oversight responsibilities for taxation, and the appropriate~~  
583 ~~property appraiser. Upon releasing its findings, the department~~  
584 ~~shall notify the chairperson of the appropriate county~~  
585 ~~commission or the corresponding official under a consolidated~~  
586 ~~charter that the department's findings are available upon~~  
587 ~~request. The department shall, within 90 days after receiving a~~  
588 ~~written request from the chairperson of the appropriate county~~  
589 ~~commission or the corresponding official under a consolidated~~  
590 ~~charter, forward a copy of its findings, including the~~  
591 ~~confidence interval for the median and such other measures of~~  
592 ~~each classification or subclassification studied and for all the~~  
593 ~~roll as a whole, and related statistical and analytical details,~~  
594 ~~to the requesting party.~~

595 (3) (a) Upon completion of review pursuant to paragraph  
596 (2) (f), the department shall publish the results of reviews  
597 conducted under this section. The results must include all  
598 statistical and analytical measures computed under this section  
599 for the real property assessment roll as a whole, the personal  
600 property assessment roll as a whole, and independently for the  
601 following real property classes whenever the classes constituted  
602 5 percent or more of the total assessed value of real property  
603 in a county on the previous tax roll:

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

607 2. Residential property that consists of two or more  
608 primary living units.

609 3. Agricultural, high-water recharge, historic property

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610 used for commercial or certain nonprofit purposes, and other  
611 use-valued property.

612 4. Vacant lots.

613 5. Nonagricultural acreage and other undeveloped parcels.

614 6. Improved commercial and industrial property.

615 7. Taxable institutional or governmental, utility, locally  
616 assessed railroad, oil, gas and mineral land, subsurface rights,  
617 and other real property.

618

619 When one of the above classes constituted less than 5 percent of  
620 the total assessed value of all real property in a county on the  
621 previous assessment roll, the department may combine it with one  
622 or more other classes of real property for purposes of  
623 assessment ratio studies or use the weighted average of the  
624 other classes for purposes of calculating the level of  
625 assessment for all real property in a county. The department  
626 shall also publish such results for any subclassifications of  
627 the classes or assessment rolls it may have chosen to study.

628 (b) When necessary for compliance with s. 1011.62, and for  
629 those counties not being studied in the current year, the  
630 department shall project value-weighted mean levels of  
631 assessment for each county. The department shall make its  
632 projection based upon the best information available, utilizing  
633 professionally accepted methodology, and shall separately  
634 allocate changes in total assessed value to:

635 1. New construction, additions, and deletions.

636 2. Changes in the value of the dollar.

637 3. Changes in the market value of property other than those  
638 attributable to changes in the value of the dollar.

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639 4. Changes in the level of assessment.

640

641 In lieu of the statistical and analytical measures published  
642 pursuant to paragraph (2)(f) ~~(a)~~, the department shall publish  
643 details concerning the computation of estimated assessment  
644 levels and the allocation of changes in assessed value for those  
645 counties not subject to an in-depth review.

646 (c) Upon publication of data and findings as required by  
647 this subsection, the department shall notify the committees of  
648 the Senate and of the House of Representatives having oversight  
649 responsibility for taxation and the appropriate property  
650 appraiser and county commission chairperson or corresponding  
651 official under a consolidated charter. Copies of the data and  
652 findings shall be provided upon request.

653 Section 18. Section 195.0985, Florida Statutes, is  
654 repealed.

655 Section 19. Section 195.099, Florida Statutes, is amended  
656 to read:

657 195.099 Periodic review.—

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

662 (b) This subsection shall expire on the date specified in  
663 s. 290.016 for the expiration of the Florida Enterprise Zone  
664 Act.

665 (2) The department may ~~shall~~ review the assessments of new  
666 and expanded businesses granted an exemption pursuant to s.  
667 196.1995 to ensure parity of level of assessment with other

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668 classifications of property.

669 Section 20. Subsection (7) of section 196.031, Florida  
670 Statutes, is amended to read:

671 196.031 Exemption of homesteads.-

672 (7) Unless the homestead property is totally exempt, the  
673 exemptions provided in paragraphs (1)(a) and (b) and other  
674 homestead exemptions shall be applied as follows:

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

677 (b) The second \$25,000 of assessed value shall be taxable  
678 unless other exemptions apply. Other exemptions shall be applied  
679 in the following order: the local option low-income senior  
680 exemption up to \$50,000, applicable to county levies or  
681 municipal levies, as provided in s. 196.075; other exemptions  
682 applicable only to homestead property; and exemptions applicable  
683 to either homestead or nonhomestead property, as listed in  
684 paragraph (d), are applicable in the order listed; and

685 (c) The additional homestead exemption in paragraph (1)(b),  
686 for levies other than school district levies, shall be applied  
687 to the assessed value greater than \$50,000 before any other  
688 exemptions are applied to that assessed value. ~~and~~

689 ~~(d) Other exemptions include and shall be applied in the~~  
690 ~~following order: widows, widowers, blind persons, and disabled~~  
691 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~  
692 ~~and surviving spouses, as provided in s. 196.24, applicable to~~  
693 ~~all levies; the local option low-income senior exemption up to~~  
694 ~~\$50,000, applicable to county levies or municipal levies, as~~  
695 ~~provided in s. 196.075; and the veterans percentage discount, as~~  
696 ~~provided in s. 196.082.~~



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697 Section 21. Subsection (5) is added to section 196.081,  
698 Florida Statutes, to read:

699 196.081 Exemption for certain permanently and totally  
700 disabled veterans and for surviving spouses of veterans.-

701 (5) An applicant for the exemption under this section may  
702 apply for the exemption before receiving the necessary  
703 documentation from the United States Government or United States  
704 Department of Veterans Affairs or its predecessor. Upon receipt  
705 of the documentation, the exemption shall be granted as of the  
706 date of the original application and the excess taxes paid shall  
707 be refunded.

708 Section 22. Subsection (6) is added to section 196.082,  
709 Florida Statutes, to read:

710 196.082 Discounts for disabled veterans.-

711 (6) An applicant for the discount under this section may  
712 apply for the discount before receiving the necessary  
713 documentation from the United States Department of Veterans  
714 Affairs. Upon receipt of the documentation, the discount shall  
715 be granted as of the date of the original application and the  
716 excess taxes paid shall be refunded.

717 Section 23. Subsection (4) is added to section 196.091,  
718 Florida Statutes, to read:

719 196.091 Exemption for disabled veterans confined to  
720 wheelchairs.-

721 (4) An applicant for the exemption under this section may  
722 apply for the exemption before receiving the necessary  
723 documentation from the United States Government or United States  
724 Department of Veterans Affairs or its predecessor. Upon receipt  
725 of the documentation, the exemption shall be granted as of the

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726 date of the original application and the excess taxes paid shall  
727 be refunded.

728 Section 24. Subsection (8) is added to section 196.101,  
729 Florida Statutes, to read:

730 196.101 Exemption for totally and permanently disabled  
731 persons.-

732 (8) An applicant for the exemption under this section may  
733 apply for the exemption before receiving the necessary  
734 documentation from the United States Department of Veterans  
735 Affairs or its predecessor. Upon receipt of the documentation,  
736 the exemption shall be granted as of the date of the original  
737 application and the excess taxes paid shall be refunded.

738 Section 25. Subsection (1) of section 196.121, Florida  
739 Statutes, is amended to read:

740 196.121 Homestead exemptions; forms.-

741 (1) The Department of Revenue shall provide, by electronic  
742 means or other methods designated by the department, furnish to  
743 the property appraiser of each county a sufficient number of  
744 printed forms to be filed by taxpayers claiming to be entitled  
745 to said exemption and shall prescribe the content of such forms  
746 by rule.

747 Section 26. Section 196.202, Florida Statutes, is amended  
748 to read:

749 196.202 Property of widows, widowers, blind persons, and  
750 persons totally and permanently disabled.-

751 (1) Property to the value of \$500 of every widow, widower,  
752 blind person, or totally and permanently disabled person who is  
753 a bona fide resident of this state shall be exempt from  
754 taxation. As used in this section, the term "totally and

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755 permanently disabled person" means a person who is currently  
756 certified by a physician licensed in this state, by the United  
757 States Department of Veterans Affairs or its predecessor, or by  
758 the Social Security Administration to be totally and permanently  
759 disabled.

760 (2) An applicant for the exemption under this section may  
761 apply for the exemption before receiving the necessary  
762 documentation from the United States Department of Veterans  
763 Affairs or its predecessor or from the Social Security  
764 Administration. Upon receipt of the documentation, the exemption  
765 shall be granted as of the date of the original application and  
766 the excess taxes paid shall be refunded.

767 Section 27. Section 196.24, Florida Statutes, is amended to  
768 read:

769 196.24 Exemption for disabled ex-servicemember or surviving  
770 spouse; evidence of disability.—

771 (1) Any ex-servicemember, as defined in s. 196.012, who is  
772 a bona fide resident of the state, who was discharged under  
773 honorable conditions, and who has been disabled to a degree of  
774 10 percent or more while serving during a period of wartime  
775 service as defined in s. 1.01(14), or by misfortune, is entitled  
776 to the exemption from taxation provided for in s. 3(b), Art. VII  
777 of the State Constitution as provided in this section. Property  
778 to the value of \$5,000 of such a person is exempt from taxation.  
779 The production by him or her of a certificate of disability from  
780 the United States Government or the United States Department of  
781 Veterans Affairs or its predecessor before the property  
782 appraiser of the county wherein the ex-servicemember's property  
783 lies is prima facie evidence of the fact that he or she is

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784 entitled to the exemption. The unremarried surviving spouse of  
785 such a disabled ex-servicemember who, on the date of the  
786 disabled ex-servicemember's death, had been married to the  
787 disabled ex-servicemember for at least 5 years is also entitled  
788 to the exemption.

789 (2) An applicant for the exemption under this section may  
790 apply for the exemption before receiving the necessary  
791 documentation from the United States Department of Veterans  
792 Affairs or its predecessor. Upon receipt of the documentation,  
793 the exemption shall be granted as of the date of the original  
794 application and the excess taxes paid shall be refunded.

795 Section 28. Effective July 1, 2011, paragraph (b) of  
796 subsection (3) of section 197.122, Florida Statutes, is amended  
797 to read:

798 197.122 Lien of taxes; dates; application.-

799 (3) A property appraiser may also correct a material  
800 mistake of fact relating to an essential condition of the  
801 subject property to reduce an assessment if to do so requires  
802 only the exercise of judgment as to the effect on assessed or  
803 taxable value of that mistake of fact.

804 (b) The material mistake of fact may be corrected by the  
805 property appraiser, in like manner as provided by law for  
806 performing the act in the first place only within 1 year after  
807 the approval of the tax roll pursuant to s. 193.1142, and, when  
808 so corrected, the act becomes valid ab initio and in no way  
809 affects any process by law for the enforcement of the collection  
810 of any tax. If such a correction results in a refund of taxes  
811 paid on the basis of an erroneous assessment contained on the  
812 current year's tax roll for years beginning January 1, 2010

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813 1999, or later, the property appraiser shall, ~~at his or her~~  
814 ~~option, may request that the department pass upon the refund~~  
815 ~~request pursuant to s. 197.182 or may~~ submit the correction and  
816 refund order directly to the tax collector for action in  
817 accordance with the notice provisions of s. 197.182(2).  
818 ~~Corrections to tax rolls for prior years which would result in~~  
819 ~~refunds must be made pursuant to s. 197.182.~~

820 Section 29. Effective July 1, 2011, section 197.182,  
821 Florida Statutes, is amended to read:

822 197.182 Refunds ~~Department of Revenue to pass upon and~~  
823 ~~order refunds.-~~

824 (1) (a) The tax collector shall approve ~~Except as provided~~  
825 ~~in paragraph (b), the department shall pass upon and order~~  
826 refunds when payment of taxes assessed on the county tax rolls  
827 has been made voluntarily or involuntarily under any of the  
828 following circumstances:

829 1. When an overpayment has been made.

830 2. When a payment has been made when no tax was due.

831 3. When a bona fide controversy exists between the tax  
832 collector and the taxpayer as to the liability of the taxpayer  
833 for the payment of the tax claimed to be due, the taxpayer pays  
834 the amount claimed by the tax collector to be due, and it is  
835 finally adjudged by a court of competent jurisdiction that the  
836 taxpayer was not liable for the payment of the tax or any part  
837 thereof.

838 4. When a payment has been made in error by a taxpayer to  
839 the tax collector, if, within 24 months after ~~of~~ the date of the  
840 erroneous payment and prior to any transfer of the assessed  
841 property to a third party for consideration, the party seeking a

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842 refund makes demand for reimbursement of the erroneous payment  
843 upon the owner of the property on which the taxes were  
844 erroneously paid and reimbursement of the erroneous payment is  
845 not received within 45 days after such demand. The demand for  
846 reimbursement shall be sent by certified mail, return receipt  
847 requested, and a copy thereof shall be sent to the tax  
848 collector. If the payment was made in error by the taxpayer  
849 because of an error in the tax notice sent to the taxpayer,  
850 refund must be made as provided in subparagraph (b)2.

851 5. When any payment has been made for tax certificates that  
852 are subsequently corrected or are subsequently determined to be  
853 void under s. 197.443.

854 (b)1. Refunds ~~Those refunds that have been ordered by a~~  
855 ~~court and those refunds that do not result from changes made in~~  
856 ~~the assessed value on a tax roll certified to the tax collector~~  
857 ~~shall be made directly by the tax collector without order from~~  
858 ~~the department and shall be made from undistributed funds~~  
859 without approval of the various taxing authorities. Overpayments  
860 in the amount of \$5 or less may be retained by the tax collector  
861 unless a written claim for a refund is received from the  
862 taxpayer. Overpayments over \$5 resulting from taxpayer error, if  
863 determined within the 4-year period of limitation, shall ~~are to~~  
864 be automatically refunded to the taxpayer. ~~Such refunds do not~~  
865 ~~require approval from the department.~~

866 2. When a payment has been made in error by a taxpayer to  
867 the tax collector because of an error in the tax notice sent to  
868 the taxpayer, ~~refund must be made directly by the tax collector~~  
869 ~~and does not require approval from the department.~~ at the  
870 request of the taxpayer, the amount paid in error may be applied

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871 by the tax collector to the taxes for which the taxpayer is  
872 actually liable.

873 (c) Claims for refunds shall be made in accordance with the  
874 rules of the department. No refund shall be granted unless claim  
875 is made therefor within 4 years after ~~of~~ January 1 of the tax  
876 year for which the taxes were paid.

877 (d) If the refund is denied ~~Upon receipt of the~~  
878 ~~department's written denial of the refund,~~ the tax collector  
879 shall issue the denial in writing to the taxpayer.

880 (e) If funds are available from current receipts and,  
881 subject to subsection (3), if a refund is approved, the taxpayer  
882 is entitled to receive a refund within 100 days after a claim  
883 for refund is made, unless the tax collector or ~~property~~  
884 ~~appraiser, or department~~ states good cause for remitting the  
885 refund after that date. The times stated in this paragraph and  
886 paragraphs (f)-(i) ~~(f) through (j)~~ are directory and may be  
887 extended by a maximum of an additional 60 days if good cause is  
888 stated.

889 (f) If the taxpayer contacts the property appraiser first,  
890 the property appraiser shall refer the taxpayer to the tax  
891 collector.

892 (g) If a correction to the roll by the property appraiser  
893 is required as a condition for the refund, the tax collector  
894 shall, within 30 days, advise the property appraiser of the  
895 taxpayer's application for a refund and forward the application  
896 to the property appraiser.

897 (h) The property appraiser has 30 days after receipt of the  
898 form from the tax collector to correct the roll if a correction  
899 is permissible by law. After the 30 days, the property appraiser

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900 shall immediately advise the tax collector in writing whether or  
901 not the roll has been corrected, stating the reasons why the  
902 roll was corrected or not corrected.

903 ~~(i) If the refund is not one that can be directly acted~~  
904 ~~upon by the tax collector, for which an order from the~~  
905 ~~department is required, the tax collector shall forward the~~  
906 ~~claim for refund to the department upon receipt of the~~  
907 ~~correction from the property appraiser or 30 days after the~~  
908 ~~claim for refund, whichever occurs first. This provision does~~  
909 ~~not apply to corrections resulting in refunds of less than \$400,~~  
910 ~~which the tax collector shall make directly, without order from~~  
911 ~~the department, and from undistributed funds, and may make~~  
912 ~~without approval of the various taxing authorities.~~

913 (i)(j) The tax collector department shall approve or deny  
914 all refunds within 30 days after ~~receiving from the tax~~  
915 ~~collector the claim for refund, unless good cause is stated for~~  
916 ~~delaying the approval or denial beyond that date. If the~~  
917 property appraiser is required to make a correction to the roll  
918 as a condition for the refund and the tax collector does not  
919 receive the correction within 30 days, the tax collector shall  
920 deny the refund. The tax collector shall make these refunds from  
921 undistributed funds without approval of the various taxing  
922 authorities.

923 (j)(\*) Subject to and after meeting the requirements of s.  
924 194.171 and this section, an action to contest a denial of  
925 refund may not be brought later than 60 days after the date the  
926 tax collector issues the denial to the taxpayer, which notice  
927 must be sent by certified mail, or 4 years after January 1 of  
928 the year for which the taxes were paid, whichever is later.



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929        (k)~~(l)~~ In computing any time period under this section,  
930 when the last day of the period is a Saturday, Sunday, or legal  
931 holiday, the period shall ~~is to~~ be extended to the next working  
932 day.

933        (2) (a) When ~~the department orders a refund, it shall~~  
934 ~~forward a copy of its order to the tax collector~~ approves a  
935 refund, he or she shall ~~who shall then determine and certify to~~  
936 the county, the district school board, each municipality, and  
937 the governing body of each taxing district, their pro rata  
938 shares of such refund, the reason for the refund, and the date  
939 the refund was approved by the tax collector ~~ordered by the~~  
940 department.

941        (b) The board of county commissioners, the district school  
942 board, each municipality, and the governing body of each taxing  
943 district shall ~~comply with the order of the department in the~~  
944 ~~following manner:~~

945            1. Authorize the tax collector to make refund from  
946 undistributed funds held for that taxing authority by the tax  
947 collector;

948            2. Authorize the tax collector to make refund and forward  
949 to the tax collector its pro rata share of the refund from  
950 currently budgeted funds, if available; or

951            3. Notify the tax collector that the taxing authority does  
952 not have funds currently available and provide in its budget for  
953 the ensuing year funds for the payment of the refund.

954        (3) A refund approved ~~ordered by the department~~ pursuant to  
955 this section shall be made by the tax collector in one aggregate  
956 amount composed of all the pro rata shares of the several taxing  
957 authorities concerned, except that a partial refund is allowed

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958 when one or more of the taxing authorities concerned do not have  
959 funds currently available to pay their pro rata shares of the  
960 refund and this would cause an unreasonable delay in the total  
961 refund. A statement by the tax collector explaining the refund  
962 shall accompany the refund payment. When taxes become delinquent  
963 as a result of a refund pursuant to subparagraph (1)(a)4. or  
964 subparagraph (1)(b)2., the tax collector shall notify the  
965 property owner that the taxes have become delinquent and that a  
966 tax certificate will be sold if the taxes are not paid within 30  
967 days after the date of delinquency.

968 (4) ~~Nothing contained in~~ This section does not ~~shall be~~  
969 ~~construed to~~ authorize any taxing authority to make any tax levy  
970 in excess of the maximum authorized by the constitution or the  
971 laws of this state.

972 (5) The department shall conduct random audits of the  
973 refund process. These audits may include a review of the  
974 procedures used in the refund process.

975 (a) The department shall, at least 30 days before the  
976 beginning of a review of the refund process, notify the tax  
977 collector and the property appraiser in the county of the  
978 pending review.

979 (b) The department, tax collector, and property appraiser  
980 shall cooperate in the conduct of the review, and each shall  
981 make available all records bearing on the refund process. The  
982 tax collector and property appraiser shall provide all data  
983 requested by the department in the conduct of the review,  
984 including electronic records. Direct reimbursable costs of  
985 providing the data is the responsibility of the party who  
986 requests it.

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987       (c) On completion of a review of the refund process, the  
988 department shall forward its findings and related information to  
989 the appropriate tax collector or property appraiser. In  
990 addition, the department shall publish the results of reviews  
991 conducted under this subsection.

992       Section 30. Effective July 1, 2011, subsection (9) of  
993 section 197.2301, Florida Statutes, is amended to read:

994       197.2301 Payment of taxes prior to certified roll  
995 procedure.—

996       (9) After the discount has been applied to the estimated  
997 taxes paid and it is determined that an underpayment or  
998 overpayment has occurred, the following shall apply:

999       (a) If the amount of underpayment or overpayment is \$5 or  
1000 less, then no additional billing or refund is required.

1001       (b) If the amount of overpayment is more than \$5, the tax  
1002 collector shall immediately refund to the person who paid the  
1003 estimated tax the amount of overpayment. ~~Department of Revenue~~  
1004 ~~approval shall not be required for the refund of overpayment~~  
1005 ~~made pursuant to this subsection.~~

1006       Section 31. Effective July 1, 2011, and applying to  
1007 assessments beginning with the 2011 tax year, paragraph (b) of  
1008 subsection (2) of section 197.253, Florida Statutes, is amended  
1009 to read:

1010       197.253 Homestead tax deferral; application.—

1011       (2)

1012       (b) Appeals of the decision of the tax collector to the  
1013 value adjustment board shall be in writing on a form prescribed  
1014 by the department and furnished by the tax collector. Such  
1015 appeal shall be filed with the value adjustment board as

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1016 provided in s. 194.011 ~~within 20 days after the applicant's~~  
1017 ~~receipt of the notice of disapproval.~~ The value adjustment board  
1018 shall review the application and the evidence presented to the  
1019 tax collector upon which the applicant based his or her claim  
1020 for tax deferral and, at the election of the applicant, shall  
1021 hear the applicant in person, or by agent on the applicant's  
1022 behalf, on his or her right to homestead tax deferral. The value  
1023 adjustment board shall reverse the decision of the tax collector  
1024 and grant homestead tax deferral to the applicant, if in its  
1025 judgment the applicant is entitled thereto, or affirm the  
1026 decision of the tax collector. Such action of the value  
1027 adjustment board shall be final unless the applicant or tax  
1028 collector or other lienholder, within 15 days from the date of  
1029 disapproval of the application by the board, files in the  
1030 circuit court of the county in which the property is located, a  
1031 proceeding for a declaratory judgment or other appropriate  
1032 proceeding.

1033 Section 32. Effective July 1, 2011, and applying to  
1034 assessments beginning with the 2011 tax year, paragraph (b) of  
1035 subsection (2) of section 197.3041, Florida Statutes, is amended  
1036 to read:

1037 197.3041 Tax deferral for recreational and commercial  
1038 working waterfronts; application.—

1039 (2)

1040 (b) An appeal of the decision of the tax collector to the  
1041 value adjustment board must be in writing on a form prescribed  
1042 by the department and furnished by the tax collector. The appeal  
1043 must be filed with the value adjustment board as provided in s.  
1044 194.011 ~~within 20 days after the applicant's receipt of the~~

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1045 ~~notice of disapproval~~, and the board must approve or disapprove  
1046 the appeal within 30 days after receipt. The value adjustment  
1047 board shall review the application and the evidence presented to  
1048 the tax collector upon which the applicant based his or her  
1049 claim for tax deferral and, at the election of the applicant,  
1050 shall hear the applicant in person, or by agent on the  
1051 applicant's behalf, on his or her right to the tax deferral. The  
1052 value adjustment board shall reverse the decision of the tax  
1053 collector and grant a tax deferral to the applicant if, in its  
1054 judgment, the applicant is entitled to the tax deferral or shall  
1055 affirm the decision of the tax collector. Action by the value  
1056 adjustment board is final unless the applicant or tax collector  
1057 or other lienholder, within 15 days after the date of  
1058 disapproval of the application by the board, files in the  
1059 circuit court of the county in which the property is located a  
1060 de novo proceeding for a declaratory judgment or other  
1061 appropriate proceeding.

1062 Section 33. Effective July 1, 2011, and applying to  
1063 assessments beginning with the 2011 tax year, paragraph (b) of  
1064 subsection (2) of section 197.3073, Florida Statutes, is amended  
1065 to read:

1066 197.3073 Deferral application.—

1067 (2) The tax collector shall consider and render his or her  
1068 findings, determinations, and decision on each annual  
1069 application for a deferral for affordable rental housing within  
1070 45 days after the date the application is filed. The tax  
1071 collector shall exercise reasonable discretion based upon  
1072 applicable information available under this section. The  
1073 determinations and findings of the tax collector are not quasi-

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1074 judicial and are subject exclusively to review by the value  
1075 adjustment board as provided by this section. A tax collector  
1076 who finds that a property owner is entitled to the deferral  
1077 shall approve the application and file the application in the  
1078 permanent records.

1079 (b) An appeal by the property owner of the decision of the  
1080 tax collector to deny the deferral must be submitted to the  
1081 value adjustment board on a form prescribed by the department  
1082 and furnished by the tax collector. The appeal must be filed  
1083 with the value adjustment board as provided in s. 194.011 ~~within~~  
1084 ~~20 days after the applicant's receipt of the notice of~~  
1085 ~~disapproval~~, and the board must approve or disapprove the appeal  
1086 within 30 days after receipt of the appeal. The value adjustment  
1087 board shall review the application and the evidence presented to  
1088 the tax collector upon which the property owner based a claim  
1089 for deferral and, at the election of the property owner, shall  
1090 hear the property owner in person, or by agent on the property  
1091 owner's behalf, concerning his or her right to the deferral. The  
1092 value adjustment board shall reverse the decision of the tax  
1093 collector and grant a deferral to the property owner if, in its  
1094 judgment, the property owner is entitled to the deferral or  
1095 shall affirm the decision of the tax collector. Action by the  
1096 value adjustment board is final unless the property owner or tax  
1097 collector or other lienholder, within 15 days after the date of  
1098 disapproval of the application by the board, files for a de novo  
1099 proceeding for a declaratory judgment or other appropriate  
1100 proceeding in the circuit court of the county in which the  
1101 property is located.

1102 Section 34. Effective July 1, 2011, subsection (1) of

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1103 section 197.323, Florida Statutes, is amended to read:

1104 197.323 Extension of roll during adjustment board  
1105 hearings.—

1106 (1) Notwithstanding the provisions of s. 193.122, the board  
1107 of county commissioners may, upon request by the tax collector  
1108 and by majority vote, order the roll to be extended prior to  
1109 completion of value adjustment board hearings, if completion  
1110 thereof would otherwise be the only cause for a delay in the  
1111 issuance of tax notices beyond November 1. For any parcel for  
1112 which tax liability is subsequently altered as a result of board  
1113 action, the tax collector shall resolve the matter by following  
1114 the same procedures used for correction of errors. ~~However,~~  
1115 ~~approval by the department is not required for refund of~~  
1116 ~~overpayment made pursuant to this section.~~

1117 Section 35. Effective July 1, 2011, paragraph (a) of  
1118 subsection (5) and paragraph (a) of subsection (10) of section  
1119 200.065, Florida Statutes, are amended to read:

1120 200.065 Method of fixing millage.—

1121 (5) Beginning in the 2009-2010 fiscal year and in each year  
1122 thereafter:

1123 (a) The maximum millage rate that a county, municipality,  
1124 special district dependent to a county or municipality,  
1125 municipal service taxing unit, or independent special district  
1126 may levy is a rolled-back rate based on the amount of taxes  
1127 which would have been levied in the prior year if the maximum  
1128 millage rate had been applied, adjusted for change in per capita  
1129 Florida personal income, unless a higher rate was ~~is~~ adopted, in  
1130 which case the maximum is the adopted rate. The maximum millage  
1131 rate applicable to a county authorized to levy a county public

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1132 hospital surtax under s. 212.055 and which did so in fiscal year  
1133 2007 shall exclude the revenues required to be contributed to  
1134 the county public general hospital in the current fiscal year  
1135 for the purposes of making the maximum millage rate calculation,  
1136 but shall be added back to the maximum millage rate allowed  
1137 after the roll back has been applied, the total of which shall  
1138 be considered the maximum millage rate for such a county for  
1139 purposes of this subsection. The revenue required to be  
1140 contributed to the county public general hospital for the  
1141 upcoming fiscal year shall be calculated as 11.873 percent times  
1142 the millage rate levied for countywide purposes in fiscal year  
1143 2007 times 95 percent of the preliminary tax roll for the  
1144 upcoming fiscal year. A higher rate may be adopted only under  
1145 the following conditions:

1146       1. A rate of not more than 110 percent of the rolled-back  
1147 rate based on the previous year's maximum millage rate, adjusted  
1148 for change in per capita Florida personal income, may be adopted  
1149 if approved by a two-thirds vote of the membership of the  
1150 governing body of the county, municipality, or independent  
1151 district; or

1152       2. A rate in excess of 110 percent may be adopted if  
1153 approved by a unanimous vote of the membership of the governing  
1154 body of the county, municipality, or independent district or by  
1155 a three-fourths vote of the membership of the governing body if  
1156 the governing body has nine or more members, or if the rate is  
1157 approved by a referendum.

1158

1159 Any unit of government operating under a home rule charter  
1160 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State



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1161 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
1162 State Constitution of 1968, which is granted the authority in  
1163 the State Constitution to exercise all the powers conferred now  
1164 or hereafter by general law upon municipalities and which  
1165 exercises such powers in the unincorporated area shall be  
1166 recognized as a municipality under this subsection. For a  
1167 downtown development authority established before the effective  
1168 date of the 1968 State Constitution which has a millage that  
1169 must be approved by a municipality, the governing body of that  
1170 municipality shall be considered the governing body of the  
1171 downtown development authority for purposes of this subsection.

1172 (10) (a) In addition to the notice required in subsection  
1173 (3), a district school board shall publish a second notice of  
1174 intent to levy capital outlay and capital improvement ~~additional~~  
1175 taxes under s. 1011.71(2) and (3). Such notice shall specify the  
1176 projects or number of school buses anticipated to be funded by  
1177 such capital outlay and capital improvement ~~additional~~ taxes and  
1178 shall be published in the size, within the time periods,  
1179 adjacent to, and in substantial conformity with the  
1180 advertisement required under subsection (3). The projects shall  
1181 be listed in priority within each category as follows:  
1182 construction and remodeling; maintenance, renovation, and  
1183 repair; motor vehicle purchases; new and replacement equipment;  
1184 payments for educational facilities and sites due under a lease-  
1185 purchase agreement; payments for renting and leasing educational  
1186 facilities and sites; payments of loans approved pursuant to ss.  
1187 1011.14 and 1011.15; payment of costs of compliance with  
1188 environmental statutes and regulations; payment of premiums for  
1189 property and casualty insurance necessary to insure the

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1190 educational and ancillary plants of the school district; payment  
 1191 of costs of leasing relocatable educational facilities; and  
 1192 payments to private entities to offset the cost of school buses  
 1193 pursuant to s. 1011.71(2)(i). The additional notice shall be in  
 1194 the following form, except that if the district school board is  
 1195 proposing to levy the same millage under s. 1011.71(2) and (3)  
 1196 which it levied in the prior year, the words "continue to" shall  
 1197 be inserted before the word "impose" in the first sentence, and  
 1198 except that the second sentence of the second paragraph shall be  
 1199 deleted if the district is advertising pursuant to paragraph  
 1200 (3)(e):

1201  
 1202 NOTICE OF TAX FOR SCHOOL  
 1203 CAPITAL OUTLAY  
 1204

1205 The ...(name of school district)... will soon consider a  
 1206 measure to impose a ...(number)... mill property tax for the  
 1207 capital outlay projects listed herein.

1208 This tax is in addition to the school board's proposed tax  
 1209 of ...(number)... mills for operating expenses and is proposed  
 1210 solely at the discretion of the school board. THE PROPOSED  
 1211 COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES  
 1212 AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

1213 The capital outlay tax will generate approximately  
 1214 \$...(amount)..., to be used for the following projects:

1215  
 1216 ...(list of capital outlay projects)...  
 1217

1218 All concerned citizens are invited to a public hearing to

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1219 be held on ...(date and time)... at ...(meeting place)....

1220 A DECISION on the proposed CAPITAL OUTLAY TAXES will be  
1221 made at this hearing.

1222 Section 36. Effective July 1, 2011, subsection (2) of  
1223 section 218.12, Florida Statutes, is amended to read:

1224 218.12 Appropriations to offset reductions in ad valorem  
1225 tax revenue in fiscally constrained counties.—

1226 (2) On or before November 15 of each year, beginning in  
1227 2008, each fiscally constrained county shall apply to the  
1228 Department of Revenue to participate in the distribution of the  
1229 appropriation and provide documentation supporting the county's  
1230 estimated reduction in ad valorem tax revenue in the form and  
1231 manner prescribed by the Department of Revenue. The  
1232 documentation must include an estimate of the reduction in  
1233 taxable value directly attributable to revisions of Art. VII of  
1234 the State Constitution for all county taxing jurisdictions  
1235 within the county and shall be prepared by the property  
1236 appraiser in each fiscally constrained county. The documentation  
1237 must also include the county millage rates applicable in all  
1238 such jurisdictions for both the current year and the prior year;  
1239 rolled-back rates, determined as provided in s. 200.065(5)  
1240 ~~200.065~~, for each county taxing jurisdiction; and maximum  
1241 millage rates that could have been levied by majority vote  
1242 pursuant to s. 200.185. For purposes of this section, each  
1243 fiscally constrained county's reduction in ad valorem tax  
1244 revenue shall be calculated as 95 percent of the estimated  
1245 reduction in taxable value times the lesser of the 2007  
1246 applicable millage rate or the applicable millage rate for each  
1247 county taxing jurisdiction in the current ~~prior~~ year. If any

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1248 fiscally constrained county fails to apply for the distribution,  
1249 its share shall revert to the fund from which the appropriation  
1250 was made.

1251 Section 37. Effective July 1, 2011, subsection (2) of  
1252 section 218.125, Florida Statutes, is amended to read:

1253 218.125 Offset for tax loss associated with certain  
1254 constitutional amendments affecting fiscally constrained  
1255 counties.—

1256 (2) On or before November 15 of each year, beginning in  
1257 2010, each fiscally constrained county shall apply to the  
1258 Department of Revenue to participate in the distribution of the  
1259 appropriation and provide documentation supporting the county's  
1260 estimated reduction in ad valorem tax revenue in the form and  
1261 manner prescribed by the Department of Revenue. The  
1262 documentation must include an estimate of the reduction in  
1263 taxable value directly attributable to revisions of Art. VII of  
1264 the State Constitution for all county taxing jurisdictions  
1265 within the county and shall be prepared by the property  
1266 appraiser in each fiscally constrained county. The documentation  
1267 must also include the county millage rates applicable in all  
1268 such jurisdictions for the current year and the prior year,  
1269 rolled-back rates determined as provided in s. 200.065 for each  
1270 county taxing jurisdiction, and maximum millage rates that could  
1271 have been levied by majority vote pursuant to s. 200.065(5)  
1272 ~~200.185~~. For purposes of this section, each fiscally constrained  
1273 county's reduction in ad valorem tax revenue shall be calculated  
1274 as 95 percent of the estimated reduction in taxable value  
1275 multiplied by the lesser of the 2010 applicable millage rate or  
1276 the applicable millage rate for each county taxing jurisdiction

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1277 in the current ~~prior~~ year. If any fiscally constrained county  
1278 fails to apply for the distribution, its share shall revert to  
1279 the fund from which the appropriation was made.

1280 Section 38. Except as otherwise expressly provided in this  
1281 act, this act shall take effect upon becoming a law.