

By the Committees on Budget Subcommittee on Finance and Tax; and
Budget Subcommittee on Finance and Tax

593-02240-12

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1 A bill to be entitled
2 An act relating to the administration of property
3 taxes; amending s. 192.001, F.S.; revising the
4 definitions of the terms "assessed value of property"
5 and "complete submission of the rolls"; amending s.
6 192.0105, F.S.; providing that a taxpayer has a right
7 to have a hearing before the value adjustment board
8 rescheduled if the hearing is not commenced within a
9 certain period after the scheduled time; repealing s.
10 192.117, F.S., relating to the Property Tax
11 Administration Task Force; amending s. 193.114, F.S.;
12 revising the information that must be included on a
13 real property assessment roll relating to the transfer
14 of ownership of property; defining the term "ownership
15 transfer date"; deleting a requirement to include
16 information relating to a fiduciary on a real property
17 assessment roll; limiting the review of changes in the
18 assessed value of real property resulting from an
19 informal conference with the taxpayer to a review by
20 the Department of Revenue or a designated entity;
21 amending s. 193.1554, F.S.; deleting obsolete
22 provisions; providing for the apportionment of
23 increases in the value of combined and divided parcels
24 of nonhomestead residential property; providing for
25 the application of an assessment limitation to a
26 combined or divided parcel of nonhomestead residential
27 property; amending s. 193.1555, F.S.; redefining the
28 term "nonresidential real property" to conform a
29 cross-reference to the State Constitution; deleting

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30 obsolete provisions; providing for the apportionment
31 of increases in the value of combined and divided
32 parcels of property; providing for the application of
33 an assessment limitation to a combined or divided
34 parcel of property; amending ss. 193.501, 193.503, and
35 193.505, F.S.; deleting provisions requiring that the
36 tax collector report amounts of deferred tax liability
37 to the Department of Revenue; amending s. 194.032,
38 F.S.; requiring that a hearing before the value
39 adjustment board be rescheduled if the hearing on the
40 petitioner's petition is not commenced within a
41 certain time after the scheduled time; making
42 technical and grammatical changes; amending s.
43 194.034, F.S.; deleting an exception to a requirement
44 that a value adjustment board render a written
45 decision relating to the petitioner's failure to make
46 a required payment; deleting a requirement that the
47 Department of Revenue be notified of decisions by the
48 value adjustment board; requiring that the clerk
49 notify the Department of Revenue of a decision of the
50 value adjustment board or information relating to the
51 tax impact of the decision upon request; making
52 technical and grammatical changes; amending s.
53 195.096, F.S.; authorizing the measures in the
54 findings resulting from an in-depth review of an
55 assessment roll of a county to be based on a ratio
56 that is generally accepted by professional appraisal
57 organizations in developing a statistically valid
58 sampling plan under certain circumstances; revising

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59 the requirements for the Department of Revenue to
60 provide certain information concerning its review of
61 assessment rolls to the Legislature, the appropriate
62 property appraiser, and county commissions; requiring
63 that copies of the review data and findings be
64 provided upon request; repealing s. 195.0985, F.S.,
65 relating to a requirement that the department publish
66 annual ratio studies; amending s. 195.099, F.S.;
67 allowing the department discretion in determining
68 whether to review the assessments of certain
69 businesses; amending s. 196.031, F.S.; requiring that
70 ad valorem tax exemptions be applied in the order that
71 results in the lowest taxable value of a homestead;
72 amending s. 196.061, F.S.; clarifying provisions
73 relating to the rental of a homestead dwelling;
74 amending s. 196.081, F.S.; authorizing an applicant
75 for an ad valorem tax exemption for a disabled veteran
76 or for a surviving spouse to apply for the exemption
77 before receiving certain documentation from the
78 Federal Government; requiring refunds of excess taxes
79 paid under certain circumstances; amending s. 196.082,
80 F.S.; authorizing an applicant for an ad valorem tax
81 discount available to disabled veterans to apply for
82 the discount before receiving certain documentation
83 from the Federal Government; requiring refunds of
84 excess taxes paid under certain circumstances;
85 amending s. 196.091, F.S.; authorizing an applicant
86 for an ad valorem tax exemption for disabled veterans
87 confined to a wheelchair to apply for the exemption

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88 before receiving certain documentation from the
89 Federal Government; requiring refunds of excess taxes
90 paid under certain circumstances; amending s. 196.101,
91 F.S.; authorizing an applicant for an ad valorem tax
92 exemption for totally and permanently disabled persons
93 to apply for the exemption before receiving certain
94 documentation from the Federal Government; requiring
95 refunds of excess taxes paid under certain
96 circumstances; amending s. 196.121, F.S.; authorizing
97 the Department of Revenue to provide certain forms
98 electronically; deleting a requirement that the
99 department supply printed forms to property
100 appraisers; amending s. 196.202, F.S.; authorizing an
101 applicant for an ad valorem exemption for widows,
102 widowers, blind persons, or persons who are totally
103 and permanently disabled to apply for the exemption
104 before receiving certain documentation from the
105 Federal Government; requiring refunds of excess taxes
106 paid under certain circumstances; amending s. 196.24,
107 F.S.; authorizing an applicant for an ad valorem tax
108 exemption for disabled ex-servicemembers or a
109 surviving spouse to apply for the exemption before
110 receiving certain documentation from the Federal
111 Government; requiring refunds of excess taxes paid
112 under certain circumstances; amending s. 200.065,
113 F.S.; deleting obsolete provisions; revising
114 provisions relating to the calculation of the rolled-
115 back rate; correcting cross-references to certain
116 additional taxes; amending ss. 218.12 and 218.125,

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117 F.S.; deleting obsolete provisions; providing for the
118 reversion of funds appropriated to offset reductions
119 in ad valorem tax revenue to a fiscally constrained
120 county if the county fails to apply for a distribution
121 of funds; providing effective dates.
122

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

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

127 192.001 Definitions.—All definitions set out in chapters 1
128 and 200 that are applicable to this chapter are included herein.
129 In addition, the following definitions shall apply in the
130 imposition of ad valorem taxes:

131 (2) "Assessed value of property" means an annual
132 determination of:

133 (a) The just or fair market value of an item or property;
134 ~~or~~

135 (b) The value of the homestead property as limited by
136 ~~pursuant to s. 4(d),~~ Art. VII of the State Constitution; ~~or,~~

137 (c) The value of property in a classified use or at a
138 fractional value if the a property is assessed solely on the
139 basis of character or use or at a specified percentage of its
140 value under, ~~pursuant to s. 4(a) or 4(e),~~ Art. VII of the State
141 ~~Constitution, its classified use value or fractional value.~~

142 (18) "Complete submission of the rolls" includes, but is
143 not ~~necessarily~~ limited to, accurate tabular summaries of
144 valuations as prescribed by department rule; an electronic a
145 ~~computer tape~~ copy of the real property assessment roll

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

162 Section 2. Paragraph (d) of subsection (2) of section
163 192.0105, Florida Statutes, is amended to read:

164 192.0105 Taxpayer rights.—There is created a Florida
165 Taxpayer's Bill of Rights for property taxes and assessments to
166 guarantee that the rights, privacy, and property of the
167 taxpayers of this state are adequately safeguarded and protected
168 during tax levy, assessment, collection, and enforcement
169 processes administered under the revenue laws of this state. The
170 Taxpayer's Bill of Rights compiles, in one document, brief but
171 comprehensive statements that summarize the rights and
172 obligations of the property appraisers, tax collectors, clerks
173 of the court, local governing boards, the Department of Revenue,
174 and taxpayers. Additional rights afforded to payors of taxes and

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175 assessments imposed under the revenue laws of this state are
176 provided in s. 213.015. The rights afforded taxpayers to assure
177 that their privacy and property are safeguarded and protected
178 during tax levy, assessment, and collection are available only
179 insofar as they are implemented in other parts of the Florida
180 Statutes or rules of the Department of Revenue. The rights so
181 guaranteed to state taxpayers in the Florida Statutes and the
182 departmental rules include:

183 (2) THE RIGHT TO DUE PROCESS.—

184 (d) The right to prior notice of the value adjustment
185 board's hearing date, ~~and~~ the right to the hearing at the within
186 4 hours of scheduled time, and the right to have the hearing
187 rescheduled if the hearing is not commenced within a reasonable
188 time, not to exceed 2 hours, after the scheduled time (see s.
189 194.032(2)).

190 Section 3. Section 192.117, Florida Statutes, is repealed.

191 Section 4. Paragraphs (n) and (p) of subsection (2) and
192 subsection (4) of section 193.114, Florida Statutes, are amended
193 to read:

194 193.114 Preparation of assessment rolls.—

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

196 (n) The recorded selling ~~For each sale of the property in~~
197 ~~the previous year, the sale price, ownership transfer sale date,~~
198 and official record book and page number or clerk instrument
199 number for each deed or other instrument transferring ownership
200 of real property and recorded or otherwise discovered during the
201 period beginning 1 year before the assessment date and up to the
202 date the assessment roll is submitted to the department. The
203 assessment roll shall also include, ~~and~~ the basis for

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204 qualification or disqualification of a transfer as an arms-
205 length transaction. A decision qualifying or disqualifying a
206 transfer of property as an arms-length transaction ~~Sale data~~
207 ~~must be current on all tax rolls submitted to the department,~~
208 ~~and sale qualification decisions~~ must be recorded on the
209 assessment tax roll within 3 months after the ~~sale~~ date that the
210 deed or other transfer instrument is recorded or otherwise
211 discovered. Sale or transfer data must be current on all tax
212 rolls submitted to the department. As used in this paragraph,
213 the term "ownership transfer date" means the date that the deed
214 or other transfer instrument is signed and notarized or
215 otherwise executed.

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

219 (4) (a) For every change made to the assessed or taxable
220 value of a parcel on an assessment roll subsequent to the
221 mailing of the notice provided for in s. 200.069, the property
222 appraiser shall document the reason for such change in the
223 public records of the office of the property appraiser in a
224 manner acceptable to the executive director or the executive
225 director's designee. For every change made to the assessed or
226 taxable value of a parcel on an assessment roll as the result of
227 an informal conference under s. 194.011(2), only the department
228 or a designated entity may review whether such change is
229 consistent with the law.

230 (b) For every change that decreases the assessed or taxable
231 value of a parcel on an assessment roll between the time of
232 complete submission of the tax roll pursuant to s. 193.1142(3)

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233 and mailing of the notice provided for in s. 200.069, the
234 property appraiser shall document the reason for such change in
235 the public records of the office of the property appraiser in a
236 manner acceptable to the executive director or the executive
237 director's designee.

238 (c) Changes made by the value adjustment board are not
239 subject to the requirements of this subsection.

240 Section 5. Subsections (2), (3), and (7) of section
241 193.1554, Florida Statutes, are amended to read:

242 193.1554 Assessment of nonhomestead residential property.-

243 (2) For all levies other than school district levies,
244 nonhomestead residential property shall be assessed at just
245 value as of January 1 of the year that the property becomes
246 eligible for assessment pursuant to this section, ~~2008~~. ~~Property~~
247 ~~placed on the tax roll after January 1, 2008, shall be assessed~~
248 ~~at just value as of January 1 of the year in which the property~~
249 ~~is placed on the tax roll.~~

250 (3) Beginning in ~~2009~~, ~~or~~ the year following the year the
251 nonhomestead residential property becomes eligible for
252 assessment pursuant to this section ~~is placed on the tax roll,~~
253 ~~whichever is later~~, the property shall be reassessed annually on
254 January 1. Any change resulting from such reassessment may not
255 exceed 10 percent of the assessed value of the property for the
256 prior year.

257 (7) Any increase in the value of property assessed under
258 this section which is attributable to combining or dividing
259 parcels shall be assessed at just value, and the just value
260 shall be apportioned among the parcels created.

261 (a) For divided parcels, the amount by which the sum of the

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262 just values of the divided parcels exceeds what the just value
263 of the parcel would be if undivided shall be attributable to the
264 division. This amount shall be apportioned to the parcels pro
265 rata based on their relative just values.

266 (b) For combined parcels, the amount by which the just
267 value of the combined parcel exceeds what the sum of the just
268 values of the component parcels would be if they had not been
269 combined shall be attributable to the combination.

270 (c) A parcel that is created by combining or dividing a
271 parcel and that is eligible for assessment pursuant to this
272 section retains such eligibility and shall be assessed as
273 provided in this subsection. A parcel that is combined or
274 divided after January 1 and that is included as a combined or
275 divided parcel on the tax notice is not considered to be a
276 combined or divided parcel for purposes of this section until
277 the January 1 on which it is first assessed as a combined or
278 divided parcel.

279 Section 6. Subsections (1), (2), (3), and (7) of section
280 193.1555, Florida Statutes, are amended to read:

281 193.1555 Assessment of certain residential and
282 nonresidential real property.—

283 (1) As used in this section, the term:

284 (a) "Nonresidential real property" means real property that
285 is not subject to the assessment limitations set forth in
286 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
287 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State
288 Constitution.

289 (b) "Improvement" means an addition or change to land or
290 buildings which increases their value and is more than a repair

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291 or a replacement.

292 (2) For all levies other than school district levies,
293 nonresidential real property and residential real property that
294 is not assessed under s. 193.155 or s. 193.1554 shall be
295 assessed at just value as of January 1 of the year that the
296 property becomes eligible for assessment pursuant to this
297 section, ~~2008~~. ~~Property placed on the tax roll after January 1,~~
298 ~~2008, shall be assessed at just value as of January 1 of the~~
299 ~~year in which the property is placed on the tax roll.~~

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

306 (7) Any increase in the value of property assessed under
307 this section which is attributable to combining or dividing
308 parcels shall be assessed at just value, and the just value
309 shall be apportioned among the parcels created.

310 (a) For divided parcels, the amount by which the sum of the
311 just values of the divided parcels exceeds what the just value
312 of the parcel would be if undivided shall be attributable to the
313 division. This amount shall be apportioned to the parcels pro
314 rata based on their relative just values.

315 (b) For combined parcels, the amount by which the just
316 value of the combined parcel exceeds what the sum of the just
317 values of the component parcels would be if they had not been
318 combined shall be attributable to the combination.

319 (c) A parcel that is created by combining or dividing a

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320 parcel that is eligible for assessment pursuant to this section
321 retains such eligibility and shall be assessed as provided in
322 this subsection. A parcel that is combined or divided after
323 January 1 and that is included as a combined or divided parcel
324 on the tax notice is not considered to be a combined or divided
325 parcel for purposes of this section until the January 1 on which
326 it is first assessed as a combined or divided parcel.

327 Section 7. Subsection (7) of section 193.501, Florida
328 Statutes, is amended to read:

329 193.501 Assessment of lands subject to a conservation
330 easement, environmentally endangered lands, or lands used for
331 outdoor recreational or park purposes when land development
332 rights have been conveyed or conservation restrictions have been
333 covenanted.—

334 (7) ~~(a)~~ The property appraiser shall report to the
335 department showing the just value and the classified use value
336 of property that is subject to a conservation easement under s.
337 704.06, property assessed as environmentally endangered land
338 pursuant to this section, and property assessed as outdoor
339 recreational or park land.

340 ~~(b) The tax collector shall annually report to the~~
341 ~~department the amount of deferred tax liability collected~~
342 ~~pursuant to this section.~~

343 Section 8. Paragraph (d) of subsection (9) of section
344 193.503, Florida Statutes, is amended to read:

345 193.503 Classification and assessment of historic property
346 used for commercial or certain nonprofit purposes.—

347 (9)

348 ~~(d) The tax collector shall annually report to the~~

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349 ~~department the amount of deferred tax liability collected~~
350 ~~pursuant to this section.~~

351 Section 9. Paragraph (c) of subsection (9) of section
352 193.505, Florida Statutes, is amended to read:

353 193.505 Assessment of historically significant property
354 when development rights have been conveyed or historic
355 preservation restrictions have been covenanted.-

356 (9)

357 ~~(c) The tax collector shall annually report to the~~
358 ~~department the amount of deferred tax liability collected~~
359 ~~pursuant to this section.~~

360 Section 10. Subsection (2) of section 194.032, Florida
361 Statutes, is amended to read:

362 194.032 Hearing purposes; timetable.-

363 (2) (a) The clerk of the governing body of the county shall
364 prepare a schedule of appearances before the board based on
365 petitions timely filed with him or her. The clerk shall notify
366 each petitioner of the scheduled time of his or her appearance
367 at least no less than 25 calendar days before ~~prior to~~ the day
368 of the such scheduled appearance. If the petitioner checked the
369 appropriate box on the petition form to request a copy of the
370 property record card containing relevant information used in
371 computing the current assessment, the clerk shall provide the
372 copy of the card along with the notice. Upon receipt of the
373 notice this notification, the petitioner may ~~shall have the~~
374 ~~right to~~ reschedule the hearing a single time by submitting to
375 the clerk ~~of the governing body of the county~~ a written request
376 to reschedule, at least no less than 5 calendar days before the
377 day of the originally scheduled hearing.

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378 (b) A ~~copy of the property record card containing relevant~~
379 ~~information used in computing the taxpayer's current assessment~~
380 ~~shall be included with such notice, if said card was requested~~
381 ~~by the taxpayer. Such request shall be made by checking an~~
382 ~~appropriate box on the petition form. No petitioner may not~~
383 ~~shall be required to wait for more than a reasonable time, not~~
384 ~~to exceed 2 4 hours, after ~~from~~ the scheduled time for the~~
385 ~~hearing to commence.~~ and, If the hearing is not commenced
386 within his or her petition is not heard in that time, the
387 petitioner may inform, at his or her option, report to the
388 chairperson of the meeting that he or she intends to leave. ~~and,~~
389 ~~If the petitioner leaves he or she is not heard~~
390 ~~immediately, the clerk shall reschedule the hearing, and the~~
391 ~~rescheduling is not considered to be a request to reschedule as~~
392 ~~provided in paragraph (a) petitioner's administrative remedies~~
393 ~~will be deemed to be exhausted, and he or she may seek further~~
394 ~~relief as he or she deems appropriate.~~

395 (c) Failure on three occasions with respect to any single
396 tax year to convene at the scheduled time of meetings of the
397 board ~~is shall constitute~~ grounds for removal from office by the
398 Governor for neglect of duties.

399 Section 11. Subsection (2) of section 194.034, Florida
400 Statutes, is amended to read:

401 194.034 Hearing procedures; rules.—

402 (2) In each case, except if the ~~when a~~ complaint is
403 ~~withdrawn by the petitioner~~ or if the complaint, is acknowledged
404 as correct by the property appraiser, ~~or is denied pursuant to~~
405 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a
406 written decision. All such decisions shall be issued within 20

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407 calendar days after ~~of~~ the last day the board is in session
 408 under s. 194.032. The decision of the board must ~~shall~~ contain
 409 findings of fact and conclusions of law and must ~~shall~~ include
 410 reasons for upholding or overturning the determination of the
 411 property appraiser. If ~~When~~ a special magistrate has been
 412 appointed, the recommendations of the special magistrate shall
 413 be considered by the board. The clerk, upon issuance of a
 414 decision ~~the decisions~~, shall, on a form provided by the
 415 Department of Revenue, notify by first-class mail each taxpayer
 416 and, ~~the property appraiser, and the department~~ of the decision
 417 of the board. If requested by the Department of Revenue, the
 418 clerk shall provide to the department a copy of the decision or
 419 information relating to the tax impact of the findings and
 420 results of the board as described in s. 194.037 in the manner
 421 and form requested.

422 Section 12. Effective July 1, 2012, paragraph (f) of
 423 subsection (2) and subsection (3) of section 195.096, Florida
 424 Statutes, are amended to read:

425 195.096 Review of assessment rolls.—

426 (2) The department shall conduct, no less frequently than
 427 once every 2 years, an in-depth review of the assessment rolls
 428 of each county. The department need not individually study every
 429 use-class of property set forth in s. 195.073, but shall at a
 430 minimum study the level of assessment in relation to just value
 431 of each classification specified in subsection (3). Such in-
 432 depth review may include proceedings of the value adjustment
 433 board and the audit or review of procedures used by the counties
 434 to appraise property.

435 (f) Within 120 days after ~~following~~ the receipt of a county

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436 assessment roll by the executive director of the department
437 pursuant to s. 193.1142(1), or within 10 days after approval of
438 the assessment roll, whichever is later, the department shall
439 complete the review for that county and publish the department's
440 ~~forward its~~ findings. The findings must include, including a
441 statement of the confidence interval for the median and such
442 other measures as may be appropriate for each classification or
443 subclassification studied and for the roll as a whole, ~~employing~~
444 ~~a 95-percent level of confidence,~~ and related statistical and
445 analytical details. The measures in the findings must be based
446 on:

447 1. A 95 percent level of confidence; or
448 2. Ratio study standards that are generally accepted by
449 professional appraisal organizations in developing a
450 statistically valid sampling plan if a 95 percent level of
451 confidence is not attainable ~~to the Senate and the House of~~
452 ~~Representatives committees with oversight responsibilities for~~
453 ~~taxation, and the appropriate property appraiser. Upon releasing~~
454 ~~its findings, the department shall notify the chairperson of the~~
455 ~~appropriate county commission or the corresponding official~~
456 ~~under a consolidated charter that the department's findings are~~
457 ~~available upon request. The department shall, within 90 days~~
458 ~~after receiving a written request from the chairperson of the~~
459 ~~appropriate county commission or the corresponding official~~
460 ~~under a consolidated charter, forward a copy of its findings,~~
461 ~~including the confidence interval for the median and such other~~
462 ~~measures of each classification or subclassification studied and~~
463 ~~for all the roll as a whole, and related statistical and~~
464 ~~analytical details, to the requesting party.~~

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465 (3) (a) Upon completion of review pursuant to paragraph
466 (2) (f), the department shall publish the results of reviews
467 conducted under this section. The results must include all
468 statistical and analytical measures computed under this section
469 for the real property assessment roll as a whole, the personal
470 property assessment roll as a whole, and independently for the
471 following real property classes if ~~whenever~~ the classes
472 constituted 5 percent or more of the total assessed value of
473 real property in a county on the previous tax roll:

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

477 2. Residential property that consists of two or more
478 primary living units.

479 3. Agricultural, high-water recharge, historic property
480 used for commercial or certain nonprofit purposes, and other
481 use-valued property.

482 4. Vacant lots.

483 5. Nonagricultural acreage and other undeveloped parcels.

484 6. Improved commercial and industrial property.

485 7. Taxable institutional or governmental, utility, locally
486 assessed railroad, oil, gas and mineral land, subsurface rights,
487 and other real property.

488
489 If ~~When~~ one of the above classes constituted less than 5 percent
490 of the total assessed value of all real property in a county on
491 the previous assessment roll, the department may combine it with
492 one or more other classes of real property for purposes of
493 assessment ratio studies or use the weighted average of the

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494 other classes for purposes of calculating the level of
495 assessment for all real property in a county. The department
496 shall also publish such results for any subclassifications of
497 the classes or assessment rolls it may have chosen to study.

498 (b) ~~If~~ ~~When~~ necessary for compliance with s. 1011.62, and
499 for those counties not being studied in the current year, the
500 department shall project value-weighted mean levels of
501 assessment for each county. The department shall make its
502 projection based upon the best information available, using
503 ~~utilizing~~ professionally accepted methodology, and shall
504 separately allocate changes in total assessed value to:

505 1. New construction, additions, and deletions.

506 2. Changes in the value of the dollar.

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

509 4. Changes in the level of assessment.

510
511 In lieu of the statistical and analytical measures published
512 pursuant to paragraph (a), the department shall publish details
513 concerning the computation of estimated assessment levels and
514 the allocation of changes in assessed value for those counties
515 not subject to an in-depth review.

516 (c) Upon publication of data and findings as required by
517 this subsection, the department shall notify the committees of
518 the Senate and of the House of Representatives having oversight
519 responsibility for taxation, the appropriate property appraiser,
520 and the county commission chair or corresponding official under
521 a consolidated charter. Copies of the data and findings shall be
522 provided upon request.

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523 Section 13. Section 195.0985, Florida Statutes, is
524 repealed.

525 Section 14. Section 195.099, Florida Statutes, is amended
526 to read:

527 195.099 Periodic review.—

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

532 (b) This subsection shall expire on the date specified in
533 s. 290.016 for the expiration of the Florida Enterprise Zone
534 Act.

535 (2) The department may ~~shall~~ review the assessments of new
536 and expanded businesses granted an exemption pursuant to s.
537 196.1995 to ensure parity of level of assessment with other
538 classifications of property.

539 Section 15. Subsection (7) of section 196.031, Florida
540 Statutes, is amended to read:

541 196.031 Exemption of homesteads.—

542 (7) Unless the homestead property is totally exempt from ad
543 valorem taxation, the exemptions provided in paragraphs (1) (a)
544 and (b) and other homestead exemptions shall be applied in the
545 order that results in the lowest taxable value. as follows:

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

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

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

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

555 ~~(d) Other exemptions include and shall be applied in the~~
556 ~~following order: widows, widowers, blind persons, and disabled~~
557 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
558 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
559 ~~all levies; the local option low-income senior exemption up to~~
560 ~~\$50,000, applicable to county levies or municipal levies, as~~
561 ~~provided in s. 196.075; and the veterans percentage discount, as~~
562 ~~provided in s. 196.082.~~

563 Section 16. Section 196.061, Florida Statutes, is amended
564 to read:

565 196.061 Rental of homestead to constitute abandonment.—The
566 rental of all or substantially all of a an entire dwelling
567 previously claimed to be a homestead for tax purposes shall
568 constitute the abandonment of such said dwelling as a homestead,
569 and the said abandonment shall continue until such dwelling is
570 physically occupied by the owner ~~thereof~~. However, such
571 abandonment of such homestead after January 1 of any year does
572 ~~shall~~ not affect the homestead exemption for tax purposes for
573 that particular year if so long as this provision is not used
574 for 2 consecutive years. The provisions of this section do shall
575 not apply to a member of the Armed Forces of the United States
576 whose service in such forces is the result of a mandatory
577 obligation imposed by the federal Selective Service Act or who
578 volunteers for service as a member of the Armed Forces of the
579 United States. Moreover, valid military orders transferring such
580 member are shall be sufficient to maintain permanent residence,

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581 for the purpose of s. 196.015, for the member and his or her
582 spouse.

583 Section 17. Subsection (5) is added to section 196.081,
584 Florida Statutes, to read:

585 196.081 Exemption for certain permanently and totally
586 disabled veterans and for surviving spouses of veterans.—

587 (5) An applicant for the exemption under this section may
588 apply for the exemption before receiving the necessary
589 documentation from the United States Government or the United
590 States Department of Veterans Affairs or its predecessor. Upon
591 receipt of the documentation, the exemption shall be granted as
592 of the date of the original application, and the excess taxes
593 paid shall be refunded. Any refund of excess taxes paid shall be
594 limited to those paid during the 4-year period of limitation set
595 forth in s. 197.182(1) (e).

596 Section 18. Subsection (6) is added to section 196.082,
597 Florida Statutes, to read:

598 196.082 Discounts for disabled veterans.—

599 (6) An applicant for the discount under this section may
600 apply for the discount before receiving the necessary
601 documentation from the United States Department of Veterans
602 Affairs or its predecessor. Upon receipt of the documentation,
603 the discount shall be granted as of the date of the original
604 application, and the excess taxes paid shall be refunded. Any
605 refund of excess taxes paid shall be limited to those paid
606 during the 4-year period of limitation set forth in s.
607 197.182(1) (e).

608 Section 19. Subsection (4) is added to section 196.091,
609 Florida Statutes, to read:

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610 196.091 Exemption for disabled veterans confined to
611 wheelchairs.—

612 (4) An applicant for the exemption under this section may
613 apply for the exemption before receiving the necessary
614 documentation from the United States Government or the United
615 States Department of Veterans Affairs or its predecessor. Upon
616 receipt of the documentation, the exemption shall be granted as
617 of the date of the original application, and the excess taxes
618 paid shall be refunded. Any refund of excess taxes paid shall be
619 limited to those paid during the 4-year period of limitation set
620 forth in s. 197.182(1)(e).

621 Section 20. Subsection (8) is added to section 196.101,
622 Florida Statutes, to read:

623 196.101 Exemption for totally and permanently disabled
624 persons.—

625 (8) An applicant for the exemption under this section may
626 apply for the exemption before receiving the necessary
627 documentation from the United States Department of Veterans
628 Affairs or its predecessor. Upon receipt of the documentation,
629 the exemption shall be granted as of the date of the original
630 application, and the excess taxes paid shall be refunded. Any
631 refund of excess taxes paid shall be limited to those paid
632 during the 4-year period of limitation set forth in s.
633 197.182(1)(e).

634 Section 21. Subsection (1) of section 196.121, Florida
635 Statutes, is amended to read:

636 196.121 Homestead exemptions; forms.—

637 (1) The Department of Revenue shall provide, by electronic
638 means or other methods designated by the department, ~~furnish to~~

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639 ~~the property appraiser of each county a sufficient number of~~
640 ~~printed~~ forms to be filed by taxpayers claiming to be entitled
641 to a homestead ~~said~~ exemption and shall prescribe the content of
642 such forms by rule.

643 Section 22. Section 196.202, Florida Statutes, is amended
644 to read:

645 196.202 Property of widows, widowers, blind persons, and
646 persons totally and permanently disabled.-

647 (1) Property to the value of \$500 of every widow, widower,
648 blind person, or totally and permanently disabled person who is
649 a bona fide resident of this state is ~~shall be~~ exempt from
650 taxation. As used in this section, the term "totally and
651 permanently disabled person" means a person who is currently
652 certified by a physician licensed in this state, by the United
653 States Department of Veterans Affairs or its predecessor, or by
654 the Social Security Administration to be totally and permanently
655 disabled.

656 (2) An applicant for the exemption under this section may
657 apply for the exemption before receiving the necessary
658 documentation from the United States Department of Veterans
659 Affairs or its predecessor, or the Social Security
660 Administration. Upon receipt of the documentation, the exemption
661 shall be granted as of the date of the original application, and
662 the excess taxes paid shall be refunded. Any refund of excess
663 taxes paid shall be limited to those paid during the 4-year
664 period of limitation set forth in s. 197.182(1)(e).

665 Section 23. Section 196.24, Florida Statutes, is amended to
666 read:

667 196.24 Exemption for disabled ex-servicemember or surviving

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668 spouse; evidence of disability.—

669 (1) Any ex-servicemember, as defined in s. 196.012, who is
670 a bona fide resident of the state, who was discharged under
671 honorable conditions, and who has been disabled to a degree of
672 10 percent or more by misfortune or while serving during a
673 period of wartime service as defined in s. 1.01(14), ~~or by~~
674 ~~misfortune~~, is entitled to the exemption from taxation provided
675 for in s. 3(b), Art. VII of the State Constitution as provided
676 in this section. Property to the value of \$5,000 of such a
677 person is exempt from taxation. The production by him or her of
678 a certificate of disability from the United States Government or
679 the United States Department of Veterans Affairs or its
680 predecessor before the property appraiser of the county wherein
681 the ex-servicemember's property lies is prima facie evidence of
682 the fact that he or she is entitled to the exemption. The
683 unremarried surviving spouse of such a disabled ex-servicemember
684 who, on the date of the disabled ex-servicemember's death, had
685 been married to the disabled ex-servicemember for at least 5
686 years is also entitled to the exemption.

687 (2) An applicant for the exemption under this section may
688 apply for the exemption before receiving the necessary
689 documentation from the United States Government or the United
690 States Department of Veterans Affairs or its predecessor. Upon
691 receipt of the documentation, the exemption shall be granted as
692 of the date of the original application, and the excess taxes
693 paid shall be refunded. Any refund of excess taxes paid shall be
694 limited to those paid during the 4-year period of limitation set
695 forth in s. 197.182(1)(e).

696 Section 24. Effective July 1, 2012, subsection (5) and

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697 paragraph (a) of subsection (10) of section 200.065, Florida
698 Statutes, are amended to read:

699 200.065 Method of fixing millage.—

700 (5) ~~Beginning in the 2009-2010 fiscal year and~~ In each
701 fiscal year thereafter:

702 (a) The maximum millage rate that a county, municipality,
703 special district dependent to a county or municipality,
704 municipal service taxing unit, or independent special district
705 may levy is a rolled-back rate based on the amount of taxes
706 which would have been levied in the prior year if the maximum
707 millage rate had been applied, adjusted for change in per capita
708 Florida personal income, unless a higher rate was ~~is~~ adopted, in
709 which case the maximum is the adopted rate. The maximum millage
710 rate applicable to a county authorized to levy a county public
711 hospital surtax under s. 212.055 and which did so in fiscal year
712 2007 shall exclude the revenues required to be contributed to
713 the county public general hospital in the current fiscal year
714 for the purposes of making the maximum millage rate calculation,
715 but shall be added back to the maximum millage rate allowed
716 after the roll back has been applied, the total of which shall
717 be considered the maximum millage rate for such a county for
718 purposes of this subsection. The revenue required to be
719 contributed to the county public general hospital for the
720 upcoming fiscal year shall be calculated as 11.873 percent times
721 the millage rate levied for countywide purposes in fiscal year
722 2007 times 95 percent of the preliminary tax roll for the
723 upcoming fiscal year. A higher rate may be adopted only under
724 the following conditions:

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

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

731 2. A rate in excess of 110 percent may be adopted if
732 approved by a unanimous vote of the membership of the governing
733 body of the county, municipality, or independent district or by
734 a three-fourths vote of the membership of the governing body if
735 the governing body has nine or more members, or if the rate is
736 approved by a referendum.

737 (b) The millage rate of a county or municipality, municipal
738 service taxing unit of that county, and any special district
739 dependent to that county or municipality may exceed the maximum
740 millage rate calculated pursuant to this subsection if the total
741 county ad valorem taxes levied or total municipal ad valorem
742 taxes levied do not exceed the maximum total county ad valorem
743 taxes levied or maximum total municipal ad valorem taxes levied
744 respectively. Voted millage and taxes levied by a municipality
745 or independent special district that has levied ad valorem taxes
746 for less than 5 years are not subject to this limitation. The
747 millage rate of a county authorized to levy a county public
748 hospital surtax under s. 212.055 may exceed the maximum millage
749 rate calculated pursuant to this subsection to the extent
750 necessary to account for the revenues required to be contributed
751 to the county public hospital. Total taxes levied may exceed the
752 maximum calculated pursuant to subsection (6) as a result of an
753 increase in taxable value above that certified in subsection (1)
754 if such increase is less than the percentage amounts contained

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755 in subsection (6) or if the administrative adjustment cannot be
756 made because the value adjustment board is still in session at
757 the time the tax roll is extended; otherwise, millage rates
758 subject to this subsection, s. 200.185, or s. 200.186 may be
759 reduced so that total taxes levied do not exceed the maximum.
760

761 Any unit of government operating under a home rule charter
762 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
763 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
764 State Constitution of 1968, which is granted the authority in
765 the State Constitution to exercise all the powers conferred now
766 or hereafter by general law upon municipalities and which
767 exercises such powers in the unincorporated area shall be
768 recognized as a municipality under this subsection. For a
769 downtown development authority established before the effective
770 date of the 1968 State Constitution which has a millage that
771 must be approved by a municipality, the governing body of that
772 municipality shall be considered the governing body of the
773 downtown development authority for purposes of this subsection.

774 (10) (a) In addition to the notice required in subsection
775 (3), a district school board shall publish a second notice of
776 intent to levy additional taxes under s. 1011.71(2) or (3). The
777 ~~Such~~ notice shall specify the projects or number of school buses
778 anticipated to be funded by the ~~such~~ additional taxes and shall
779 be published in the size, within the time periods, adjacent to,
780 and in substantial conformity with the advertisement required
781 under subsection (3). The projects shall be listed in priority
782 within each category as follows: construction and remodeling;
783 maintenance, renovation, and repair; motor vehicle purchases;

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784 new and replacement equipment; payments for educational
785 facilities and sites due under a lease-purchase agreement;
786 payments for renting and leasing educational facilities and
787 sites; payments of loans approved pursuant to ss. 1011.14 and
788 1011.15; payment of costs of compliance with environmental
789 statutes and regulations; payment of premiums for property and
790 casualty insurance necessary to insure the educational and
791 ancillary plants of the school district; payment of costs of
792 leasing relocatable educational facilities; and payments to
793 private entities to offset the cost of school buses pursuant to
794 s. 1011.71(2)(i). The additional notice shall be in the
795 following form, except that if the district school board is
796 proposing to levy the same millage under s. 1011.71(2) or (3)
797 which it levied in the prior year, the words "continue to" shall
798 be inserted before the word "impose" in the first sentence, and
799 except that the second sentence of the second paragraph shall be
800 deleted if the district is advertising pursuant to paragraph
801 (3)(e):

802
803 NOTICE OF TAX FOR SCHOOL
804 CAPITAL OUTLAY

805
806 The ...(name of school district)... will soon consider a
807 measure to impose a ...(number)... mill property tax for the
808 capital outlay projects listed herein.

809 This tax is in addition to the school board's proposed tax
810 of ...(number)... mills for operating expenses and is proposed
811 solely at the discretion of the school board. THE PROPOSED
812 COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES

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813 AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

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

816

817 ... (list of capital outlay projects) ...

818

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

821 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
822 made at this hearing.

823 Section 25. Effective July 1, 2012, subsection (2) of
824 section 218.12, Florida Statutes, is amended to read:

825 218.12 Appropriations to offset reductions in ad valorem
826 tax revenue in fiscally constrained counties.—

827 (2) On or before November 15 of each year, ~~beginning in~~
828 ~~2008~~, each fiscally constrained county shall apply to the
829 Department of Revenue to participate in the distribution of the
830 appropriation and provide documentation supporting the county's
831 estimated reduction in ad valorem tax revenue in the form and
832 manner prescribed by the Department of Revenue. The
833 documentation must include an estimate of the reduction in
834 taxable value directly attributable to revisions of Art. VII of
835 the State Constitution for all county taxing jurisdictions
836 within the county and shall be prepared by the property
837 appraiser in each fiscally constrained county. The documentation
838 must also include the county millage rates applicable in all
839 such jurisdictions for both the current year and the prior year;
840 rolled-back rates, determined as provided in s. 200.065, for
841 each county taxing jurisdiction; and maximum millage rates that

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842 could have been levied by majority vote pursuant to s.
843 200.065(5) ~~s. 200.185~~. For purposes of this section, each
844 fiscally constrained county's reduction in ad valorem tax
845 revenue shall be calculated as 95 percent of the estimated
846 reduction in taxable value times the lesser of the 2007
847 applicable millage rate or the applicable millage rate for each
848 county taxing jurisdiction in the current ~~prior~~ year. If a
849 fiscally constrained county fails to apply for the distribution,
850 its share shall revert to the fund from which the appropriation
851 was made.

852 Section 26. Effective July 1, 2012, subsection (2) of
853 section 218.125, Florida Statutes, is amended to read:

854 218.125 Offset for tax loss associated with certain
855 constitutional amendments affecting fiscally constrained
856 counties.—

857 (2) On or before November 15 of each year, ~~beginning in~~
858 ~~2010~~, each fiscally constrained county shall apply to the
859 Department of Revenue to participate in the distribution of the
860 appropriation and provide documentation supporting the county's
861 estimated reduction in ad valorem tax revenue in the form and
862 manner prescribed by the Department of Revenue. The
863 documentation must include an estimate of the reduction in
864 taxable value directly attributable to revisions of Art. VII of
865 the State Constitution for all county taxing jurisdictions
866 within the county and shall be prepared by the property
867 appraiser in each fiscally constrained county. The documentation
868 must also include the county millage rates applicable in all
869 such jurisdictions for the current year and the prior year,
870 rolled-back rates determined as provided in s. 200.065 for each

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871 county taxing jurisdiction, and maximum millage rates that could
872 have been levied by majority vote pursuant to s. 200.065(5)
873 ~~200.185~~. For purposes of this section, each fiscally constrained
874 county's reduction in ad valorem tax revenue shall be calculated
875 as 95 percent of the estimated reduction in taxable value
876 multiplied by the lesser of the 2010 applicable millage rate or
877 the applicable millage rate for each county taxing jurisdiction
878 in the current ~~prior~~ year. If a fiscally constrained county
879 fails to apply for the distribution, its share shall revert to
880 the fund from which the appropriation was made.

881 Section 27. Except as otherwise expressly provided in this
882 act, this act shall take effect upon becoming a law.