

By the Committees on Budget; Budget Subcommittee on Finance and Tax; and 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
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.
53 195.072, F.S.; requiring the department to provide
54 certain assistance in investigations of property
55 appraisers; amending s. 195.096, F.S.; authorizing the
56 measures in the findings resulting from an in-depth
57 review of an assessment roll of a county to be based
58 on a ratio that is generally accepted by professional

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

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88 exemption for disabled veterans confined to a
89 wheelchair to apply for the exemption before receiving
90 certain documentation from the Federal Government;
91 requiring refunds of excess taxes paid under certain
92 circumstances; amending s. 196.101, F.S.; authorizing
93 an applicant for an ad valorem tax exemption for
94 totally and permanently disabled persons to apply for
95 the exemption before receiving certain documentation
96 from the Federal Government; requiring refunds of
97 excess taxes paid under certain circumstances;
98 amending s. 196.121, F.S.; authorizing the Department
99 of Revenue to provide certain forms electronically;
100 deleting a requirement that the department supply
101 printed forms to property appraisers; amending s.
102 196.173, F.S.; authorizing servicemembers who receive
103 a homestead exemption and who are deployed in certain
104 military operations to receive an additional ad
105 valorem tax exemption; amending s. 196.199, F.S.;
106 providing that property of a municipality is exempt
107 from ad valorem taxation under specified
108 circumstances; providing that the exemption applies
109 retroactively to the 2012 tax roll; amending s.
110 196.202, F.S.; authorizing an applicant for an ad
111 valorem exemption for widows, widowers, blind persons,
112 or persons who are totally and permanently disabled to
113 apply for the exemption before receiving certain
114 documentation from the Federal Government; requiring
115 refunds of excess taxes paid under certain
116 circumstances; amending s. 196.24, F.S.; authorizing

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117 an applicant for an ad valorem tax exemption for
118 disabled ex-servicemembers or a surviving spouse to
119 apply for the exemption before receiving certain
120 documentation from the Federal Government; requiring
121 refunds of excess taxes paid under certain
122 circumstances; amending s. 197.332, F.S.; authorizing
123 tax collectors to collect costs for the electronic
124 processing of tax deed applications; amending s.
125 200.065, F.S.; deleting obsolete provisions; revising
126 provisions relating to the calculation of the rolled-
127 back rate; correcting cross-references to certain
128 additional taxes; amending ss. 218.12 and 218.125,
129 F.S.; deleting obsolete provisions; providing for the
130 reversion of funds appropriated to offset reductions
131 in ad valorem tax revenue to a fiscally constrained
132 county if the county fails to apply for a distribution
133 of funds; providing a deadline for claiming tax
134 exemptions for qualifying military deployments during
135 the 2011 calendar year; providing procedures and
136 requirements for filing applications and petitions to
137 receive the tax exemption after the deadline;
138 providing applicability; providing effective dates.

139
140 Be It Enacted by the Legislature of the State of Florida:

141
142 Section 1. Subsections (2) and (18) of section 192.001,
143 Florida Statutes, are amended to read:

144 192.001 Definitions.—All definitions set out in chapters 1
145 and 200 that are applicable to this chapter are included herein.

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146 In addition, the following definitions shall apply in the
147 imposition of ad valorem taxes:

148 (2) "Assessed value of property" means an annual
149 determination of:

150 (a) The just or fair market value of an item or property;
151 ~~or~~

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

154 (c) The value of property in a classified use or at a
155 fractional value if the a property is assessed solely on the
156 basis of character or use or at a specified percentage of its
157 value under, ~~pursuant to s. 4(a) or 4(e),~~ Art. VII of the State
158 ~~Constitution, its classified use value or fractional value.~~

159 (18) "Complete submission of the rolls" includes, but is
160 not ~~necessarily~~ limited to, accurate tabular summaries of
161 valuations as prescribed by department rule; an electronic a
162 ~~computer tape~~ copy of the real property assessment roll
163 including for each parcel total value of improvements, land
164 value, the ~~two most recently~~ recorded selling prices, other
165 ownership transfer data required for an assessment roll under s.
166 193.114, the value of any improvement made to the parcel in the
167 12 months preceding the valuation date, the type and amount of
168 any exemption granted, and such other information as may be
169 required by department rule; an accurate tabular summary by
170 property class of any adjustments made to recorded selling
171 prices or fair market value in arriving at assessed value, as
172 prescribed by department rule; an electronic a computer tape
173 ~~copy~~ of the tangible personal property assessment roll,
174 including for each entry a unique account number and such other

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175 information as may be required by department rule; and an
176 accurate tabular summary of per-acre land valuations used for
177 each class of agricultural property in preparing the assessment
178 roll, as prescribed by department rule.

179 Section 2. Paragraph (d) of subsection (2) of section
180 192.0105, Florida Statutes, is amended to read:

181 192.0105 Taxpayer rights.—There is created a Florida
182 Taxpayer's Bill of Rights for property taxes and assessments to
183 guarantee that the rights, privacy, and property of the
184 taxpayers of this state are adequately safeguarded and protected
185 during tax levy, assessment, collection, and enforcement
186 processes administered under the revenue laws of this state. The
187 Taxpayer's Bill of Rights compiles, in one document, brief but
188 comprehensive statements that summarize the rights and
189 obligations of the property appraisers, tax collectors, clerks
190 of the court, local governing boards, the Department of Revenue,
191 and taxpayers. Additional rights afforded to payors of taxes and
192 assessments imposed under the revenue laws of this state are
193 provided in s. 213.015. The rights afforded taxpayers to assure
194 that their privacy and property are safeguarded and protected
195 during tax levy, assessment, and collection are available only
196 insofar as they are implemented in other parts of the Florida
197 Statutes or rules of the Department of Revenue. The rights so
198 guaranteed to state taxpayers in the Florida Statutes and the
199 departmental rules include:

200 (2) THE RIGHT TO DUE PROCESS.—

201 (d) The right to prior notice of the value adjustment
202 board's hearing date, and the right to the hearing at the within
203 4 hours of scheduled time, and the right to have the hearing

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204 rescheduled if the hearing is not commenced within a reasonable
205 time, not to exceed 2 hours, after the scheduled time (see s.
206 194.032(2)).

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

208 Section 4. Paragraphs (n) and (p) of subsection (2) and
209 subsection (4) of section 193.114, Florida Statutes, are amended
210 to read:

211 193.114 Preparation of assessment rolls.—

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

213 (n) The recorded selling ~~For each sale of the property in~~
214 ~~the previous year, the sale price, ownership transfer~~ sale date,
215 and official record book and page number or clerk instrument
216 number for each deed or other instrument transferring ownership
217 of real property and recorded or otherwise discovered during the
218 period beginning 1 year before the assessment date and up to the
219 date the assessment roll is submitted to the department. The
220 assessment roll shall also include, ~~and~~ the basis for
221 qualification or disqualification of a transfer as an arms-
222 length transaction. A decision qualifying or disqualifying a
223 transfer of property as an arms-length transaction ~~Sale data~~
224 ~~must be current on all tax rolls submitted to the department,~~
225 ~~and sale qualification decisions~~ must be recorded on the
226 assessment tax ~~roll~~ within 3 months after the sale date that the
227 deed or other transfer instrument is recorded or otherwise
228 discovered. If, subsequent to the initial decision qualifying or
229 disqualifying a transfer of property, the property appraiser
230 obtains information indicating that the initial decision should
231 be changed, the property appraiser may change the qualification
232 decision and, if so, must document the reason for the change in

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233 a manner acceptable to the executive director or the executive
234 director's designee. Sale or transfer data must be current on
235 all tax rolls submitted to the department. As used in this
236 paragraph, the term "ownership transfer date" means the date
237 that the deed or other transfer instrument is signed and
238 notarized or otherwise executed.

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

242 (4) (a) For every change made to the assessed or taxable
243 value of a parcel on an assessment roll subsequent to the
244 mailing of the notice provided for in s. 200.069, the property
245 appraiser shall document the reason for such change in the
246 public records of the office of the property appraiser in a
247 manner acceptable to the executive director or the executive
248 director's designee.

249 (b) For every change that decreases the assessed or taxable
250 value of a parcel on an assessment roll between the time of
251 complete submission of the tax roll pursuant to s. 193.1142(3)
252 and mailing of the notice provided for in s. 200.069, the
253 property appraiser shall document the reason for such change in
254 the public records of the office of the property appraiser in a
255 manner acceptable to the executive director or the executive
256 director's designee.

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

259 Section 5. Subsections (2), (3), and (7) of section
260 193.1554, Florida Statutes, are amended to read:

261 193.1554 Assessment of nonhomestead residential property.-

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

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

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

280 (a) For divided parcels, the amount by which the sum of the
281 just values of the divided parcels exceeds what the just value
282 of the parcel would be if undivided shall be attributable to the
283 division. This amount shall be apportioned to the parcels pro
284 rata based on their relative just values.

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

289 (c) A parcel that is combined or divided after January 1
290 and included as a combined or divided parcel on the tax notice

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291 is not considered to be a combined or divided parcel until the
292 January 1 on which it is first assessed as a combined or divided
293 parcel.

294 Section 6. Subsections (1), (2), (3), and (7) of section
295 193.1555, Florida Statutes, are amended to read:

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

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

299 (a) "Nonresidential real property" means real property that
300 is not subject to the assessment limitations set forth in
301 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
302 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State
303 Constitution.

304 (b) "Improvement" means an addition or change to land or
305 buildings which increases their value and is more than a repair
306 or a replacement.

307 (2) For all levies other than school district levies,
308 nonresidential real property and residential real property that
309 is not assessed under s. 193.155 or s. 193.1554 shall be
310 assessed at just value as of January 1 of the year that the
311 property becomes eligible for assessment pursuant to this
312 section, 2008. Property placed on the tax roll after January 1,
313 2008, shall be assessed at just value as of January 1 of the
314 year in which the property is placed on the tax roll.

315 (3) Beginning in ~~2009, or~~ the year following the year the
316 property becomes eligible for assessment pursuant to this
317 section is placed on the tax roll, whichever is later, the
318 property shall be reassessed annually on January 1. Any change
319 resulting from such reassessment may not exceed 10 percent of

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320 the assessed value of the property for the prior year.

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

325 (a) For divided parcels, the amount by which the sum of the
326 just values of the divided parcels exceeds what the just value
327 of the parcel would be if undivided shall be attributable to the
328 division. This amount shall be apportioned to the parcels pro
329 rata based on their relative just values.

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

334 (c) A parcel that is combined or divided after January 1
335 and included as a combined or divided parcel on the tax notice
336 is not considered to be a combined or divided parcel until the
337 January 1 on which it is first assessed as a combined or divided
338 parcel.

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

341 193.501 Assessment of lands subject to a conservation
342 easement, environmentally endangered lands, or lands used for
343 outdoor recreational or park purposes when land development
344 rights have been conveyed or conservation restrictions have been
345 covenanted.—

346 (7) ~~(a)~~ The property appraiser shall report to the
347 department showing the just value and the classified use value
348 of property that is subject to a conservation easement under s.

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349 704.06, property assessed as environmentally endangered land
350 pursuant to this section, and property assessed as outdoor
351 recreational or park land.

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

355 Section 8. Paragraph (d) of subsection (9) of section
356 193.503, Florida Statutes, is amended to read:

357 193.503 Classification and assessment of historic property
358 used for commercial or certain nonprofit purposes.-

359 (9)

360 ~~(d) The tax collector shall annually report to the~~
361 ~~department the amount of deferred tax liability collected~~
362 ~~pursuant to this section.~~

363 Section 9. Paragraph (c) of subsection (9) of section
364 193.505, Florida Statutes, is amended to read:

365 193.505 Assessment of historically significant property
366 when development rights have been conveyed or historic
367 preservation restrictions have been covenanted.-

368 (9)

369 ~~(c) The tax collector shall annually report to the~~
370 ~~department the amount of deferred tax liability collected~~
371 ~~pursuant to this section.~~

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

374 194.032 Hearing purposes; timetable.-

375 (2) (a) The clerk of the governing body of the county shall
376 prepare a schedule of appearances before the board based on
377 petitions timely filed with him or her. The clerk shall notify

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378 each petitioner of the scheduled time of his or her appearance
379 at least no less than 25 calendar days before ~~prior to~~ the day
380 of ~~the such~~ scheduled appearance. If the petitioner checked the
381 appropriate box on the petition form to request a copy of the
382 property record card containing relevant information used in
383 computing the current assessment, the clerk shall provide the
384 copy of the card along with the notice. Upon receipt of the
385 notice ~~this notification~~, the petitioner may ~~shall have the~~
386 ~~right to~~ reschedule the hearing a single time by submitting to
387 the clerk ~~of the governing body of the county~~ a written request
388 to reschedule, at least no less than 5 calendar days before the
389 day of the originally scheduled hearing.

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

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

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

413 194.034 Hearing procedures; rules.—

414 (2) In each case, except if the ~~when a~~ complaint is
415 withdrawn by the petitioner or if the complaint, is acknowledged
416 as correct by the property appraiser, ~~or is denied pursuant to~~
417 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a
418 written decision. All such decisions shall be issued within 20
419 calendar days after ~~of~~ the last day the board is in session
420 under s. 194.032. The decision of the board must ~~shall~~ contain
421 findings of fact and conclusions of law and must ~~shall~~ include
422 reasons for upholding or overturning the determination of the
423 property appraiser. If ~~When~~ a special magistrate has been
424 appointed, the recommendations of the special magistrate shall
425 be considered by the board. The clerk, upon issuance of a
426 decision ~~the decisions,~~ shall, on a form provided by the
427 Department of Revenue, notify by first-class mail each taxpayer
428 and, the property appraiser, ~~and the department~~ of the decision
429 of the board. If requested by the Department of Revenue, the
430 clerk shall provide to the department a copy of the decision or
431 information relating to the tax impact of the findings and
432 results of the board as described in s. 194.037 in the manner
433 and form requested.

434 Section 12. Section 195.072, Florida Statutes, is amended
435 to read:

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436 195.072 Cooperation with ~~of~~ other state agencies ~~of state~~
437 ~~government.~~—

438 (1) The several departments and agencies of State agencies
439 ~~government~~ are hereby authorized and directed to render such
440 necessary aid and assistance to the Department of Revenue as is
441 required to enable the department to carry out its functions of
442 ensuring ~~insuring~~ just valuation and equitable administration of
443 property taxes in this state.

444 (2) The Department of Revenue shall render such aid and
445 assistance as may be required in an active investigation of a
446 property appraiser by a state agency by providing procedural and
447 valuation assistance as it relates to the property appraiser's
448 property tax administrative duties.

449 Section 13. Effective July 1, 2012, paragraph (f) of
450 subsection (2) and subsection (3) of section 195.096, Florida
451 Statutes, are amended to read:

452 195.096 Review of assessment rolls.—

453 (2) The department shall conduct, no less frequently than
454 once every 2 years, an in-depth review of the assessment rolls
455 of each county. The department need not individually study every
456 use-class of property set forth in s. 195.073, but shall at a
457 minimum study the level of assessment in relation to just value
458 of each classification specified in subsection (3). Such in-
459 depth review may include proceedings of the value adjustment
460 board and the audit or review of procedures used by the counties
461 to appraise property.

462 (f) Within 120 days after ~~following the~~ receipt of a county
463 assessment roll by the executive director of the department
464 pursuant to s. 193.1142(1), or within 10 days after approval of

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465 the assessment roll, whichever is later, the department shall
466 complete the review for that county and publish the department's
467 ~~forward its findings.~~ The findings must include, including a
468 statement of the confidence interval for the median and such
469 other measures as may be appropriate for each classification or
470 subclassification studied and for the roll as a whole, ~~employing~~
471 ~~a 95 percent level of confidence,~~ and related statistical and
472 analytical details. The measures in the findings must be based
473 on:

474 1. A 95 percent level of confidence; or
475 2. Ratio study standards that are generally accepted by
476 professional appraisal organizations in developing a
477 statistically valid sampling plan if a 95 percent level of
478 confidence is not attainable ~~to the Senate and the House of~~
479 ~~Representatives committees with oversight responsibilities for~~
480 ~~taxation, and the appropriate property appraiser. Upon releasing~~
481 ~~its findings, the department shall notify the chairperson of the~~
482 ~~appropriate county commission or the corresponding official~~
483 ~~under a consolidated charter that the department's findings are~~
484 ~~available upon request. The department shall, within 90 days~~
485 ~~after receiving a written request from the chairperson of the~~
486 ~~appropriate county commission or the corresponding official~~
487 ~~under a consolidated charter, forward a copy of its findings,~~
488 ~~including the confidence interval for the median and such other~~
489 ~~measures of each classification or subclassification studied and~~
490 ~~for all the roll as a whole, and related statistical and~~
491 ~~analytical details, to the requesting party.~~

492 (3) (a) Upon completion of review pursuant to paragraph
493 (2) (f), the department shall publish the results of reviews

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494 conducted under this section. The results must include all
495 statistical and analytical measures computed under this section
496 for the real property assessment roll as a whole, the personal
497 property assessment roll as a whole, and independently for the
498 following real property classes if ~~whenever~~ the classes
499 constituted 5 percent or more of the total assessed value of
500 real property in a county on the previous tax roll:

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

504 2. Residential property that consists of two or more
505 primary living units.

506 3. Agricultural, high-water recharge, historic property
507 used for commercial or certain nonprofit purposes, and other
508 use-valued property.

509 4. Vacant lots.

510 5. Nonagricultural acreage and other undeveloped parcels.

511 6. Improved commercial and industrial property.

512 7. Taxable institutional or governmental, utility, locally
513 assessed railroad, oil, gas and mineral land, subsurface rights,
514 and other real property.

515

516 If ~~When~~ one of the above classes constituted less than 5 percent
517 of the total assessed value of all real property in a county on
518 the previous assessment roll, the department may combine it with
519 one or more other classes of real property for purposes of
520 assessment ratio studies or use the weighted average of the
521 other classes for purposes of calculating the level of
522 assessment for all real property in a county. The department

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523 shall also publish such results for any subclassifications of
524 the classes or assessment rolls it may have chosen to study.

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

- 532 1. New construction, additions, and deletions.
- 533 2. Changes in the value of the dollar.
- 534 3. Changes in the market value of property other than those
535 attributable to changes in the value of the dollar.
- 536 4. Changes in the level of assessment.

537
538 In lieu of the statistical and analytical measures published
539 pursuant to paragraph (a), the department shall publish details
540 concerning the computation of estimated assessment levels and
541 the allocation of changes in assessed value for those counties
542 not subject to an in-depth review.

543 (c) Upon publication of data and findings as required by
544 this subsection, the department shall notify the committees of
545 the Senate and of the House of Representatives having oversight
546 responsibility for taxation, the appropriate property appraiser,
547 and the county commission chair or corresponding official under
548 a consolidated charter. Copies of the data and findings shall be
549 provided upon request.

550 Section 14. Section 195.0985, Florida Statutes, is
551 repealed.

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552 Section 15. Section 195.099, Florida Statutes, is amended
553 to read:

554 195.099 Periodic review.—

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

559 (b) This subsection shall expire on the date specified in
560 s. 290.016 for the expiration of the Florida Enterprise Zone
561 Act.

562 (2) The department may ~~shall~~ review the assessments of new
563 and expanded businesses granted an exemption pursuant to s.
564 196.1995 to ensure parity of level of assessment with other
565 classifications of property.

566 Section 16. Subsection (7) of section 196.031, Florida
567 Statutes, is amended to read:

568 196.031 Exemption of homesteads.—

569 (7) Unless the homestead property is totally exempt from ad
570 valorem taxation, the exemptions provided in paragraphs (1) (a)
571 and (b) shall be applied before and other homestead exemptions,
572 which shall then be applied in the order that results in the
573 lowest taxable value. as follows:

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

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

579 ~~(c) The additional homestead exemption in paragraph (1) (b),~~
580 ~~for levies other than school district levies, shall be applied~~

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581 ~~to the assessed value greater than \$50,000 before any other~~
582 ~~exemptions are applied to that assessed value; and~~

583 ~~(d) Other exemptions include and shall be applied in the~~
584 ~~following order: widows, widowers, blind persons, and disabled~~
585 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
586 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
587 ~~all levies; the local option low-income senior exemption up to~~
588 ~~\$50,000, applicable to county levies or municipal levies, as~~
589 ~~provided in s. 196.075; and the veterans percentage discount, as~~
590 ~~provided in s. 196.082.~~

591 Section 17. Section 196.061, Florida Statutes, is amended
592 to read:

593 196.061 Rental of homestead to constitute abandonment.—The
594 rental of all or substantially all of a ~~an entire~~ dwelling
595 previously claimed to be a homestead for tax purposes shall
596 constitute the abandonment of such ~~said~~ dwelling as a homestead,
597 and the ~~said~~ abandonment shall continue until such dwelling is
598 physically occupied by the owner ~~thereof~~. However, such
599 abandonment of such homestead after January 1 of any year does
600 ~~shall~~ not affect the homestead exemption for tax purposes for
601 that particular year if ~~so long as~~ this provision is not used
602 for 2 consecutive years. The provisions of this section do ~~shall~~
603 not apply to a member of the Armed Forces of the United States
604 whose service in such forces is the result of a mandatory
605 obligation imposed by the federal Selective Service Act or who
606 volunteers for service as a member of the Armed Forces of the
607 United States. Moreover, valid military orders transferring such
608 member are ~~shall be~~ sufficient to maintain permanent residence,
609 for the purpose of s. 196.015, for the member and his or her

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610 spouse.

611 Section 18. Subsection (5) is added to section 196.081,
612 Florida Statutes, to read:

613 196.081 Exemption for certain permanently and totally
614 disabled veterans and for surviving spouses of veterans.—

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

624 Section 19. Subsection (6) is added to section 196.082,
625 Florida Statutes, to read:

626 196.082 Discounts for disabled veterans.—

627 (6) An applicant for the discount under this section may
628 apply for the discount before receiving the necessary
629 documentation from the United States Department of Veterans
630 Affairs or its predecessor. Upon receipt of the documentation,
631 the discount shall be granted as of the date of the original
632 application, and the excess taxes paid shall be refunded. Any
633 refund of excess taxes paid shall be limited to those paid
634 during the 4-year period of limitation set forth in s.
635 197.182(1) (e).

636 Section 20. Subsection (4) is added to section 196.091,
637 Florida Statutes, to read:

638 196.091 Exemption for disabled veterans confined to

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639 wheelchairs.-

640 (4) An applicant for the exemption under this section may
641 apply for the exemption before receiving the necessary
642 documentation from the United States Government or the United
643 States Department of Veterans Affairs or its predecessor. Upon
644 receipt of the documentation, the exemption shall be granted as
645 of the date of the original application, and the excess taxes
646 paid shall be refunded. Any refund of excess taxes paid shall be
647 limited to those paid during the 4-year period of limitation set
648 forth in s. 197.182(1) (e).

649 Section 21. Subsection (8) is added to section 196.101,
650 Florida Statutes, to read:

651 196.101 Exemption for totally and permanently disabled
652 persons.-

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

662 Section 22. Subsection (1) of section 196.121, Florida
663 Statutes, is amended to read:

664 196.121 Homestead exemptions; forms.-

665 (1) The Department of Revenue shall provide, by electronic
666 means or other methods designated by the department, furnish to
667 ~~the property appraiser of each county a sufficient number of~~

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668 ~~printed~~ forms to be filed by taxpayers claiming to be entitled
669 to a homestead ~~said~~ exemption and shall prescribe the content of
670 such forms by rule.

671 Section 23. Subsection (2) of section 196.173, Florida
672 Statutes, is amended to read:

673 196.173 Exemption for deployed servicemembers.—

674 (2) The exemption is available to servicemembers who were
675 deployed during the preceding calendar year on active duty
676 outside the continental United States, Alaska, or Hawaii in
677 support of:

678 (a) Operation Noble Eagle, which began on September 15,
679 2001;

680 (b) ~~(a)~~ Operation Enduring Freedom, which began on October
681 7, 2001;

682 (c) ~~(b)~~ Operation Iraqi Freedom, which began on March 19,
683 2003, and ended on August 31, 2010; ~~or~~

684 (d) ~~(c)~~ Operation New Dawn, which began on September 1,
685 2010, and ended on December 15, 2011; or

686 (e) Operation Odyssey Dawn, which began on March 19, 2011,
687 and ended on October 31, 2011.

688
689 The Department of Revenue shall notify all property appraisers
690 and tax collectors in this state of the designated military
691 operations.

692 Section 24. Paragraph (d) is added to subsection (1) of
693 section 196.199, Florida Statutes, to read:

694 196.199 Government property exemption.—

695 (1) Property owned and used by the following governmental
696 units shall be exempt from taxation under the following

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697 conditions:

698 (d) All property of municipalities is exempt from ad
699 valorem taxation if used as an essential ancillary function of a
700 facility constructed with financing obtained in part by pledging
701 proceeds from the tax authorized under s. 212.0305(4) which is
702 upon exempt or immune federal, state, or county property.

703 Section 25. The exemption from ad valorem taxation created
704 by the amendment in this act to s. 196.199, Florida Statutes,
705 applies retroactively to the 2012 tax roll.

706 Section 26. Section 196.202, Florida Statutes, is amended
707 to read:

708 196.202 Property of widows, widowers, blind persons, and
709 persons totally and permanently disabled.—

710 (1) Property to the value of \$500 of every widow, widower,
711 blind person, or totally and permanently disabled person who is
712 a bona fide resident of this state ~~is shall be~~ exempt from
713 taxation. As used in this section, the term "totally and
714 permanently disabled person" means a person who is currently
715 certified by a physician licensed in this state, by the United
716 States Department of Veterans Affairs or its predecessor, or by
717 the Social Security Administration to be totally and permanently
718 disabled.

719 (2) An applicant for the exemption under this section may
720 apply for the exemption before receiving the necessary
721 documentation from the United States Department of Veterans
722 Affairs or its predecessor, or the Social Security
723 Administration. Upon receipt of the documentation, the exemption
724 shall be granted as of the date of the original application, and
725 the excess taxes paid shall be refunded. Any refund of excess

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726 taxes paid shall be limited to those paid during the 4-year
727 period of limitation set forth in s. 197.182(1)(e).

728 Section 27. Section 196.24, Florida Statutes, is amended to
729 read:

730 196.24 Exemption for disabled ex-servicemember or surviving
731 spouse; evidence of disability.—

732 (1) Any ex-servicemember, as defined in s. 196.012, who is
733 a bona fide resident of the state, who was discharged under
734 honorable conditions, and who has been disabled to a degree of
735 10 percent or more by misfortune or while serving during a
736 period of wartime service as defined in s. 1.01(14), ~~or by~~
737 ~~misfortune,~~ is entitled to the exemption from taxation provided
738 for in s. 3(b), Art. VII of the State Constitution as provided
739 in this section. Property to the value of \$5,000 of such a
740 person is exempt from taxation. The production by him or her of
741 a certificate of disability from the United States Government or
742 the United States Department of Veterans Affairs or its
743 predecessor before the property appraiser of the county wherein
744 the ex-servicemember's property lies is prima facie evidence of
745 the fact that he or she is entitled to the exemption. The
746 unremarried surviving spouse of such a disabled ex-servicemember
747 who, on the date of the disabled ex-servicemember's death, had
748 been married to the disabled ex-servicemember for at least 5
749 years is also entitled to the exemption.

750 (2) An applicant for the exemption under this section may
751 apply for the exemption before receiving the necessary
752 documentation from the United States Government or the United
753 States Department of Veterans Affairs or its predecessor. Upon
754 receipt of the documentation, the exemption shall be granted as

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755 of the date of the original application, and the excess taxes
756 paid shall be refunded. Any refund of excess taxes paid shall be
757 limited to those paid during the 4-year period of limitation set
758 forth in s. 197.182(1) (e).

759 Section 28. Subsection (1) of section 197.332, Florida
760 Statutes, is amended to read:

761 197.332 Duties of tax collectors; branch offices.—

762 (1) The tax collector has the authority and obligation to
763 collect all taxes as shown on the tax roll by the date of
764 delinquency or to collect delinquent taxes, interest, and costs,
765 by sale of tax certificates on real property and by seizure and
766 sale of personal property. In exercising his or her power ~~their~~
767 ~~powers~~ to contract, the tax collector may perform such duties by
768 use of contracted services or products or by electronic means.
769 The use of contracted services, products, or vendors does not
770 diminish the responsibility or liability of the tax collector to
771 perform such duties pursuant to law. The tax collector may
772 collect the cost of contracted services, including costs for the
773 electronic processing of tax deed applications. The tax
774 collector shall collect ~~and~~ reasonable attorney ~~attorney's~~ fees
775 and court costs in actions on proceedings to recover delinquent
776 taxes, interest, and costs.

777 Section 29. Effective July 1, 2012, subsection (5) and
778 paragraph (a) of subsection (10) of section 200.065, Florida
779 Statutes, are amended to read:

780 200.065 Method of fixing millage.—

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

783 (a) The maximum millage rate that a county, municipality,

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784 special district dependent to a county or municipality,
785 municipal service taxing unit, or independent special district
786 may levy is a rolled-back rate based on the amount of taxes
787 which would have been levied in the prior year if the maximum
788 millage rate had been applied, adjusted for change in per capita
789 Florida personal income, unless a higher rate was ~~is~~ adopted, in
790 which case the maximum is the adopted rate. The maximum millage
791 rate applicable to a county authorized to levy a county public
792 hospital surtax under s. 212.055 and which did so in fiscal year
793 2007 shall exclude the revenues required to be contributed to
794 the county public general hospital in the current fiscal year
795 for the purposes of making the maximum millage rate calculation,
796 but shall be added back to the maximum millage rate allowed
797 after the roll back has been applied, the total of which shall
798 be considered the maximum millage rate for such a county for
799 purposes of this subsection. The revenue required to be
800 contributed to the county public general hospital for the
801 upcoming fiscal year shall be calculated as 11.873 percent times
802 the millage rate levied for countywide purposes in fiscal year
803 2007 times 95 percent of the preliminary tax roll for the
804 upcoming fiscal year. A higher rate may be adopted only under
805 the following conditions:

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

812 2. A rate in excess of 110 percent may be adopted if

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813 approved by a unanimous vote of the membership of the governing
814 body of the county, municipality, or independent district or by
815 a three-fourths vote of the membership of the governing body if
816 the governing body has nine or more members, or if the rate is
817 approved by a referendum.

818 (b) The millage rate of a county or municipality, municipal
819 service taxing unit of that county, and any special district
820 dependent to that county or municipality may exceed the maximum
821 millage rate calculated pursuant to this subsection if the total
822 county ad valorem taxes levied or total municipal ad valorem
823 taxes levied do not exceed the maximum total county ad valorem
824 taxes levied or maximum total municipal ad valorem taxes levied
825 respectively. Voted millage and taxes levied by a municipality
826 or independent special district that has levied ad valorem taxes
827 for less than 5 years are not subject to this limitation. The
828 millage rate of a county authorized to levy a county public
829 hospital surtax under s. 212.055 may exceed the maximum millage
830 rate calculated pursuant to this subsection to the extent
831 necessary to account for the revenues required to be contributed
832 to the county public hospital. Total taxes levied may exceed the
833 maximum calculated pursuant to subsection (6) as a result of an
834 increase in taxable value above that certified in subsection (1)
835 if such increase is less than the percentage amounts contained
836 in subsection (6) or if the administrative adjustment cannot be
837 made because the value adjustment board is still in session at
838 the time the tax roll is extended; otherwise, millage rates
839 subject to this subsection, s. 200.185, or s. 200.186 may be
840 reduced so that total taxes levied do not exceed the maximum.

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842 Any unit of government operating under a home rule charter
843 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
844 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
845 State Constitution of 1968, which is granted the authority in
846 the State Constitution to exercise all the powers conferred now
847 or hereafter by general law upon municipalities and which
848 exercises such powers in the unincorporated area shall be
849 recognized as a municipality under this subsection. For a
850 downtown development authority established before the effective
851 date of the 1968 State Constitution which has a millage that
852 must be approved by a municipality, the governing body of that
853 municipality shall be considered the governing body of the
854 downtown development authority for purposes of this subsection.

855 (10) (a) In addition to the notice required in subsection
856 (3), a district school board shall publish a second notice of
857 intent to levy additional taxes under s. 1011.71(2) or (3). The
858 ~~Such~~ notice shall specify the projects or number of school buses
859 anticipated to be funded by the ~~such~~ additional taxes and shall
860 be published in the size, within the time periods, adjacent to,
861 and in substantial conformity with the advertisement required
862 under subsection (3). The projects shall be listed in priority
863 within each category as follows: construction and remodeling;
864 maintenance, renovation, and repair; motor vehicle purchases;
865 new and replacement equipment; payments for educational
866 facilities and sites due under a lease-purchase agreement;
867 payments for renting and leasing educational facilities and
868 sites; payments of loans approved pursuant to ss. 1011.14 and
869 1011.15; payment of costs of compliance with environmental
870 statutes and regulations; payment of premiums for property and

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871 casualty insurance necessary to insure the educational and
872 ancillary plants of the school district; payment of costs of
873 leasing relocatable educational facilities; and payments to
874 private entities to offset the cost of school buses pursuant to
875 s. 1011.71(2)(i). The additional notice shall be in the
876 following form, except that if the district school board is
877 proposing to levy the same millage under s. 1011.71(2) or (3)
878 which it levied in the prior year, the words "continue to" shall
879 be inserted before the word "impose" in the first sentence, and
880 except that the second sentence of the second paragraph shall be
881 deleted if the district is advertising pursuant to paragraph
882 (3)(e):

883
884 NOTICE OF TAX FOR SCHOOL
885 CAPITAL OUTLAY
886

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

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

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

897
898 ...(list of capital outlay projects)...
899

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

902 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
903 made at this hearing.

904 Section 30. Effective July 1, 2012, subsection (2) of
905 section 218.12, Florida Statutes, is amended to read:

906 218.12 Appropriations to offset reductions in ad valorem
907 tax revenue in fiscally constrained counties.—

908 (2) On or before November 15 of each year, ~~beginning in~~
909 ~~2008~~, each fiscally constrained county shall apply to the
910 Department of Revenue to participate in the distribution of the
911 appropriation and provide documentation supporting the county's
912 estimated reduction in ad valorem tax revenue in the form and
913 manner prescribed by the Department of Revenue. The
914 documentation must include an estimate of the reduction in
915 taxable value directly attributable to revisions of Art. VII of
916 the State Constitution for all county taxing jurisdictions
917 within the county and shall be prepared by the property
918 appraiser in each fiscally constrained county. The documentation
919 must also include the county millage rates applicable in all
920 such jurisdictions for both the current year and the prior year;
921 rolled-back rates, determined as provided in s. 200.065, for
922 each county taxing jurisdiction; and maximum millage rates that
923 could have been levied by majority vote pursuant to s.
924 200.065(5) ~~s. 200.185~~. For purposes of this section, each
925 fiscally constrained county's reduction in ad valorem tax
926 revenue shall be calculated as 95 percent of the estimated
927 reduction in taxable value times the lesser of the 2007
928 applicable millage rate or the applicable millage rate for each

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929 county taxing jurisdiction in the current ~~prior~~ year. If a
930 fiscally constrained county fails to apply for the distribution,
931 its share shall revert to the fund from which the appropriation
932 was made.

933 Section 31. Effective July 1, 2012, subsection (2) of
934 section 218.125, Florida Statutes, is amended to read:

935 218.125 Offset for tax loss associated with certain
936 constitutional amendments affecting fiscally constrained
937 counties.—

938 (2) On or before November 15 of each year, ~~beginning in~~
939 ~~2010,~~ each fiscally constrained county shall apply to the
940 Department of Revenue to participate in the distribution of the
941 appropriation and provide documentation supporting the county's
942 estimated reduction in ad valorem tax revenue in the form and
943 manner prescribed by the Department of Revenue. The
944 documentation must include an estimate of the reduction in
945 taxable value directly attributable to revisions of Art. VII of
946 the State Constitution for all county taxing jurisdictions
947 within the county and shall be prepared by the property
948 appraiser in each fiscally constrained county. The documentation
949 must also include the county millage rates applicable in all
950 such jurisdictions for the current year and the prior year,
951 rolled-back rates determined as provided in s. 200.065 for each
952 county taxing jurisdiction, and maximum millage rates that could
953 have been levied by majority vote pursuant to s. 200.065(5)
954 ~~200.185~~. For purposes of this section, each fiscally constrained
955 county's reduction in ad valorem tax revenue shall be calculated
956 as 95 percent of the estimated reduction in taxable value
957 multiplied by the lesser of the 2010 applicable millage rate or

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958 the applicable millage rate for each county taxing jurisdiction
959 in the current ~~prior~~ year. If a fiscally constrained county
960 fails to apply for the distribution, its share shall revert to
961 the fund from which the appropriation was made.

962 Section 32. Notwithstanding the application deadline in s.
963 196.173(5), Florida Statutes, the deadline for an eligible
964 servicemember to file a claim for an additional ad valorem tax
965 exemption for a qualifying deployment during the 2011 calendar
966 year is June 1, 2012. Any applicant who seeks to claim the
967 additional exemption and who fails to file an application by
968 June 1 must file an application for the exemption with the
969 property appraiser on or before the 25th day after the mailing
970 by the property appraiser of the notices required under s.
971 194.011(1), Florida Statutes. Upon receipt of sufficient
972 evidence, as determined by the property appraiser, which
973 demonstrates that the applicant was unable to apply for the
974 exemption in a timely manner or otherwise demonstrating
975 extenuating circumstances judged by the property appraiser to
976 warrant granting the exemption, the property appraiser may grant
977 the exemption. If the applicant fails to produce sufficient
978 evidence demonstrating that the applicant was unable to apply
979 for the exemption in a timely manner or otherwise demonstrating
980 extenuating circumstances as judged by the property appraiser,
981 the applicant may file, pursuant to s. 194.011(3), Florida
982 Statutes, a petition with the value adjustment board which
983 requests that the exemption be granted. Such petition must be
984 filed during the taxable year on or before the 25th day after
985 the mailing of the notice by the property appraiser as provided
986 in s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013,

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987 Florida Statutes, the applicant is not required to pay a filing
988 fee for such petition. Upon reviewing the petition, if the
989 applicant is qualified to receive the exemption and demonstrates
990 particular extenuating circumstances as judged by the value
991 adjustment board to warrant granting the exemption, the value
992 adjustment board may grant the exemption for the current year.

993 Section 33. Sections 23 and 32 of this act shall take
994 effect upon this act becoming a law and shall first apply to ad
995 valorem tax rolls for 2012.

996 Section 34. Except as otherwise expressly provided in this
997 act, this act shall take effect upon becoming a law.