

**FOR CONSIDERATION By** the Committee on Budget Subcommittee on Finance and Tax

593-01106A-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; amending s. 193.1554, F.S.; deleting  
18          obsolete provisions; providing for the apportionment  
19          of increases in the value of combined and divided  
20          parcels of nonhomestead residential property;  
21          providing for the application of an assessment  
22          limitation to a combined or divided parcel of  
23          nonhomestead residential property; amending s.  
24          193.1555, F.S.; redefining the term "nonresidential  
25          real property" to conform a cross-reference to the  
26          State Constitution; deleting obsolete provisions;  
27          providing for the apportionment of increases in the  
28          value of combined and divided parcels of property;  
29          providing for the application of an assessment

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

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59 property appraiser, and county commissions; requiring  
60 that copies of the review data and findings be  
61 provided upon request; repealing s. 195.0985, F.S.,  
62 relating to a requirement that the department publish  
63 annual ratio studies; amending s. 195.099, F.S.;  
64 allowing the department discretion in determining  
65 whether to review the assessments of certain  
66 businesses; amending s. 196.031, F.S.; requiring that  
67 ad valorem tax exemptions be applied in the order that  
68 results in the lowest taxable value of a homestead;  
69 amending s. 196.081, F.S.; authorizing an applicant  
70 for an ad valorem tax exemption for a disabled veteran  
71 or for a surviving spouse to apply for the exemption  
72 before receiving certain documentation from the  
73 Federal Government; requiring refunds of excess taxes  
74 paid under certain circumstances; amending s. 196.082,  
75 F.S.; authorizing an applicant for an ad valorem tax  
76 discount available to disabled veterans to apply for  
77 the discount before receiving certain documentation  
78 from the Federal Government; requiring refunds of  
79 excess taxes paid under certain circumstances;  
80 amending s. 196.091, F.S.; authorizing an applicant  
81 for an ad valorem tax exemption for disabled veterans  
82 confined to a wheelchair to apply for the exemption  
83 before receiving certain documentation from the  
84 Federal Government; requiring refunds of excess taxes  
85 paid under certain circumstances; amending s. 196.101,  
86 F.S.; authorizing an applicant for an ad valorem tax  
87 exemption for totally and permanently disabled persons

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

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

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

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

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

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

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

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

(18) "Complete submission of the rolls" includes, but is not necessarily limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic a  
~~computer tape~~ copy of the real property assessment roll including for each parcel total value of improvements, land value, the ~~two most recently~~ recorded selling prices, data required for an assessment roll under s. 193.114, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption

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

157 Section 2. Paragraph (d) of subsection (2) of section  
158 192.0105, Florida Statutes, is amended to read:

159 192.0105 Taxpayer rights.—There is created a Florida  
160 Taxpayer's Bill of Rights for property taxes and assessments to  
161 guarantee that the rights, privacy, and property of the  
162 taxpayers of this state are adequately safeguarded and protected  
163 during tax levy, assessment, collection, and enforcement  
164 processes administered under the revenue laws of this state. The  
165 Taxpayer's Bill of Rights compiles, in one document, brief but  
166 comprehensive statements that summarize the rights and  
167 obligations of the property appraisers, tax collectors, clerks  
168 of the court, local governing boards, the Department of Revenue,  
169 and taxpayers. Additional rights afforded to payors of taxes and  
170 assessments imposed under the revenue laws of this state are  
171 provided in s. 213.015. The rights afforded taxpayers to assure  
172 that their privacy and property are safeguarded and protected  
173 during tax levy, assessment, and collection are available only  
174 insofar as they are implemented in other parts of the Florida

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175 Statutes or rules of the Department of Revenue. The rights so  
176 guaranteed to state taxpayers in the Florida Statutes and the  
177 departmental rules include:

178 (2) THE RIGHT TO DUE PROCESS.—

179 (d) The right to prior notice of the value adjustment  
180 board's hearing date, ~~and~~ the right to the hearing at the within  
181 4 hours of scheduled time, and the right to have the hearing  
182 rescheduled if the hearing is not commenced within a reasonable  
183 time, not to exceed 2 hours, after the scheduled time (see s.  
184 194.032(2)).

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

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

188 193.114 Preparation of assessment rolls.—

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

190 (n) The recorded selling ~~For each sale of the property in~~  
191 ~~the previous year, the sale price, ownership transfer sale date,~~  
192 and official record book and page number or clerk instrument  
193 number for each deed or other instrument transferring ownership  
194 of real property and recorded or otherwise discovered during the  
195 period beginning 1 year before the assessment date and up to the  
196 date the assessment roll is submitted to the department. The  
197 assessment roll shall also include,~~and~~ the basis for  
198 qualification or disqualification of a transfer as an arms-  
199 length transaction. A decision qualifying or disqualifying a  
200 transfer of property as an arms-length transaction ~~Sale data~~  
201 ~~must be current on all tax rolls submitted to the department,~~  
202 ~~and sale qualification decisions~~ must be recorded on the  
203 assessment ~~tax~~ roll within 3 months after the ~~sale date~~ that the

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204 deed or other transfer instrument is recorded or otherwise  
205 discovered. Sale or transfer data must be current on all tax  
206 rolls submitted to the department. As used in this paragraph,  
207 the term "ownership transfer date" means the date that the deed  
208 or other transfer instrument is signed and notarized or  
209 otherwise executed.

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

213 Section 5. Subsections (2), (3), and (7) of section  
214 193.1554, Florida Statutes, are amended to read:

215 193.1554 Assessment of nonhomestead residential property.-

216 (2) For all levies other than school district levies,  
217 nonhomestead residential property shall be assessed at just  
218 value as of January 1 of the year that the property becomes  
219 eligible for assessment pursuant to this section, ~~2008. Property~~  
220 ~~placed on the tax roll after January 1, 2008, shall be assessed~~  
221 ~~at just value as of January 1 of the year in which the property~~  
222 ~~is placed on the tax roll.~~

223 (3) Beginning in ~~2009,~~ ~~or~~ the year following the year the  
224 nonhomestead residential property becomes eligible for  
225 assessment pursuant to this section is placed on the tax roll,  
226 ~~whichever is later,~~ the property shall be reassessed annually on  
227 January 1. Any change resulting from such reassessment may not  
228 exceed 10 percent of the assessed value of the property for the  
229 prior year.

230 (7) Any increase in the value of property assessed under  
231 this section which is attributable to combining or dividing  
232 parcels shall be assessed at just value, and the just value



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233 shall be apportioned among the parcels created.

234 (a) For divided parcels, the amount by which the sum of the  
235 just values of the divided parcels exceeds what the just value  
236 of the parcel would be if undivided shall be attributable to the  
237 division. This amount shall be apportioned to the parcels pro  
238 rata based on their relative just values.

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

243 (c) A parcel that is created by combining or dividing a  
244 parcel and that is eligible for assessment pursuant to this  
245 section retains such eligibility and shall be assessed as  
246 provided in this subsection. A parcel that is combined or  
247 divided after January 1 and that is included as a combined or  
248 divided parcel on the tax notice is not considered to be a  
249 combined or divided parcel for purposes of this section until  
250 the January 1 on which it is first assessed as a combined or  
251 divided parcel.

252 Section 6. Subsections (1), (2), (3), and (7) of section  
253 193.1555, Florida Statutes, are amended to read:

254 193.1555 Assessment of certain residential and  
255 nonresidential real property.—

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

257 (a) "Nonresidential real property" means real property that  
258 is not subject to the assessment limitations set forth in  
259 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State  
260 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State  
261 Constitution.

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

265 (2) For all levies other than school district levies,  
266 nonresidential real property and residential real property that  
267 is not assessed under s. 193.155 or s. 193.1554 shall be  
268 assessed at just value as of January 1 of the year that the  
269 property becomes eligible for assessment pursuant to this  
270 section, 2008. Property placed on the tax roll after January 1,  
271 2008, shall be assessed at just value as of January 1 of the  
272 year in which the property is placed on the tax roll.

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

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

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

288 (b) For combined parcels, the amount by which the just  
289 value of the combined parcel exceeds what the sum of the just  
290 values of the component parcels would be if they had not been

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291 combined shall be attributable to the combination.

292 (c) A parcel that is created by combining or dividing a  
293 parcel that is eligible for assessment pursuant to this section  
294 retains such eligibility and shall be assessed as provided in  
295 this subsection. A parcel that is combined or divided after  
296 January 1 and that is included as a combined or divided parcel  
297 on the tax notice is not considered to be a combined or divided  
298 parcel for purposes of this section until the January 1 on which  
299 it is first assessed as a combined or divided parcel.

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

302 193.501 Assessment of lands subject to a conservation  
303 easement, environmentally endangered lands, or lands used for  
304 outdoor recreational or park purposes when land development  
305 rights have been conveyed or conservation restrictions have been  
306 covenanted.—

307 (7)~~(a)~~ The property appraiser shall report to the  
308 department showing the just value and the classified use value  
309 of property that is subject to a conservation easement under s.  
310 704.06, property assessed as environmentally endangered land  
311 pursuant to this section, and property assessed as outdoor  
312 recreational or park land.

313 ~~(b) The tax collector shall annually report to the~~  
314 ~~department the amount of deferred tax liability collected~~  
315 ~~pursuant to this section.~~

316 Section 8. Paragraph (d) of subsection (9) of section  
317 193.503, Florida Statutes, is amended to read:

318 193.503 Classification and assessment of historic property  
319 used for commercial or certain nonprofit purposes.—

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320 (9)

321 ~~(d) The tax collector shall annually report to the~~  
322 ~~department the amount of deferred tax liability collected~~  
323 ~~pursuant to this section.~~

324 Section 9. Paragraph (c) of subsection (9) of section  
325 193.505, Florida Statutes, is amended to read:

326 193.505 Assessment of historically significant property  
327 when development rights have been conveyed or historic  
328 preservation restrictions have been covenanted.-

329 (9)

330 ~~(c) The tax collector shall annually report to the~~  
331 ~~department the amount of deferred tax liability collected~~  
332 ~~pursuant to this section.~~

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

335 194.032 Hearing purposes; timetable.-

336 (2) (a) The clerk of the governing body of the county shall  
337 prepare a schedule of appearances before the board based on  
338 petitions timely filed with him or her. The clerk shall notify  
339 each petitioner of the scheduled time of his or her appearance  
340 at least no less than 25 calendar days before ~~prior to~~ the day  
341 of the such scheduled appearance. If the petitioner checked the  
342 appropriate box on the petition form to request a copy of the  
343 property record card containing relevant information used in  
344 computing the current assessment, the clerk shall provide the  
345 copy of the card along with the notice. Upon receipt of the  
346 notice ~~this notification~~, the petitioner may ~~shall~~ have the  
347 ~~right to~~ reschedule the hearing a single time by submitting to  
348 the clerk of the governing body of the county a written request

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349 to reschedule, at least ~~no less than~~ 5 calendar days before the  
350 day of the originally scheduled hearing.

351 (b) ~~A copy of the property record card containing relevant~~  
352 ~~information used in computing the taxpayer's current assessment~~  
353 ~~shall be included with such notice, if said card was requested~~  
354 ~~by the taxpayer. Such request shall be made by checking an~~  
355 ~~appropriate box on the petition form. No petitioner may not~~  
356 ~~shall be required to wait for more than a reasonable time, not~~  
357 ~~to exceed 2 4 hours, after from the scheduled time for the~~  
358 ~~hearing to commence.† and, If the hearing is not commenced~~  
359 ~~within his or her petition is not heard in that time, the~~  
360 ~~petitioner may inform, at his or her option, report to the~~  
361 ~~chairperson of the meeting that he or she intends to leave.†~~  
362 ~~and, If the petitioner leaves he or she is not heard~~  
363 ~~immediately, the clerk shall reschedule the hearing, and the~~  
364 ~~rescheduling is not considered to be a request to reschedule as~~  
365 ~~provided in paragraph (a). petitioner's administrative remedies~~  
366 ~~will be deemed to be exhausted, and he or she may seek further~~  
367 ~~relief as he or she deems appropriate.~~

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

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

374 194.034 Hearing procedures; rules.—

375 (2) In each case, except if the ~~when a~~ complaint is  
376 withdrawn by the petitioner or if the complaint, is acknowledged  
377 as correct by the property appraiser, ~~or is denied pursuant to~~

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378 ~~s. 194.014(1)(e)~~, the value adjustment board shall render a  
379 written decision. All such decisions shall be issued within 20  
380 calendar days after ~~of~~ the last day the board is in session  
381 under s. 194.032. The decision of the board must ~~shall~~ contain  
382 findings of fact and conclusions of law and must ~~shall~~ include  
383 reasons for upholding or overturning the determination of the  
384 property appraiser. If ~~When~~ a special magistrate has been  
385 appointed, the recommendations of the special magistrate shall  
386 be considered by the board. The clerk, upon issuance of a  
387 decision ~~the decisions~~, shall, on a form provided by the  
388 Department of Revenue, notify by first-class mail each taxpayer  
389 and, the property appraiser, ~~and the department~~ of the decision  
390 of the board. If requested by the Department of Revenue, the  
391 clerk shall provide to the department a copy of the decision or  
392 information relating to the tax impact of the findings and  
393 results of the board as described in s. 194.037 in the manner  
394 and form requested.

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

398 195.096 Review of assessment rolls.—

399 (2) The department shall conduct, no less frequently than  
400 once every 2 years, an in-depth review of the assessment rolls  
401 of each county. The department need not individually study every  
402 use-class of property set forth in s. 195.073, but shall at a  
403 minimum study the level of assessment in relation to just value  
404 of each classification specified in subsection (3). Such in-  
405 depth review may include proceedings of the value adjustment  
406 board and the audit or review of procedures used by the counties

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407 to appraise property.

408 (f) Within 120 days after ~~following the~~ receipt of a county  
409 assessment roll by the executive director of the department  
410 pursuant to s. 193.1142(1), or within 10 days after approval of  
411 the assessment roll, whichever is later, the department shall  
412 complete the review for that county and publish the department's  
413 ~~forward its~~ findings. The findings must include, ~~including a~~  
414 statement of the confidence interval for the median and such  
415 other measures as may be appropriate for each classification or  
416 subclassification studied and for the roll as a whole, ~~employing~~  
417 ~~a 95-percent level of confidence,~~ and related statistical and  
418 analytical details. The measures in the findings must be based  
419 on:

420 1. A 95 percent level of confidence; or

421 2. Ratio study standards that are generally accepted by  
422 professional appraisal organizations in developing a  
423 statistically valid sampling plan if a 95 percent level of  
424 confidence is not attainable ~~to the Senate and the House of~~  
425 ~~Representatives committees with oversight responsibilities for~~  
426 ~~taxation, and the appropriate property appraiser. Upon releasing~~  
427 ~~its findings, the department shall notify the chairperson of the~~  
428 ~~appropriate county commission or the corresponding official~~  
429 ~~under a consolidated charter that the department's findings are~~  
430 ~~available upon request. The department shall, within 90 days~~  
431 ~~after receiving a written request from the chairperson of the~~  
432 ~~appropriate county commission or the corresponding official~~  
433 ~~under a consolidated charter, forward a copy of its findings,~~  
434 ~~including the confidence interval for the median and such other~~  
435 ~~measures of each classification or subclassification studied and~~

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436 ~~for all the roll as a whole, and related statistical and~~  
437 ~~analytical details, to the requesting party.~~

438 (3) (a) Upon completion of review pursuant to paragraph  
439 (2) (f), the department shall publish the results of reviews  
440 conducted under this section. The results must include all  
441 statistical and analytical measures computed under this section  
442 for the real property assessment roll as a whole, the personal  
443 property assessment roll as a whole, and independently for the  
444 following real property classes if ~~whenever~~ the classes  
445 constituted 5 percent or more of the total assessed value of  
446 real property in a county on the previous tax roll:

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

450 2. Residential property that consists of two or more  
451 primary living units.

452 3. Agricultural, high-water recharge, historic property  
453 used for commercial or certain nonprofit purposes, and other  
454 use-valued property.

455 4. Vacant lots.

456 5. Nonagricultural acreage and other undeveloped parcels.

457 6. Improved commercial and industrial property.

458 7. Taxable institutional or governmental, utility, locally  
459 assessed railroad, oil, gas and mineral land, subsurface rights,  
460 and other real property.

461  
462 If ~~When~~ one of the above classes constituted less than 5 percent  
463 of the total assessed value of all real property in a county on  
464 the previous assessment roll, the department may combine it with



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465 one or more other classes of real property for purposes of  
466 assessment ratio studies or use the weighted average of the  
467 other classes for purposes of calculating the level of  
468 assessment for all real property in a county. The department  
469 shall also publish such results for any subclassifications of  
470 the classes or assessment rolls it may have chosen to study.

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

- 478 1. New construction, additions, and deletions.
- 479 2. Changes in the value of the dollar.
- 480 3. Changes in the market value of property other than those  
481 attributable to changes in the value of the dollar.
- 482 4. Changes in the level of assessment.

483  
484 In lieu of the statistical and analytical measures published  
485 pursuant to paragraph (a), the department shall publish details  
486 concerning the computation of estimated assessment levels and  
487 the allocation of changes in assessed value for those counties  
488 not subject to an in-depth review.

489 (c) Upon publication of data and findings as required by  
490 this subsection, the department shall notify the committees of  
491 the Senate and of the House of Representatives having oversight  
492 responsibility for taxation, the appropriate property appraiser,  
493 and the county commission chair or corresponding official under

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494 a consolidated charter. Copies of the data and findings shall be  
495 provided upon request.

496 Section 13. Section 195.0985, Florida Statutes, is  
497 repealed.

498 Section 14. Section 195.099, Florida Statutes, is amended  
499 to read:

500 195.099 Periodic review.—

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

505 (b) This subsection shall expire on the date specified in  
506 s. 290.016 for the expiration of the Florida Enterprise Zone  
507 Act.

508 (2) The department may ~~shall~~ review the assessments of new  
509 and expanded businesses granted an exemption pursuant to s.  
510 196.1995 to ensure parity of level of assessment with other  
511 classifications of property.

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

514 196.031 Exemption of homesteads.—

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

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

521 ~~(b) The second \$25,000 of assessed value shall be taxable~~  
522 ~~unless other exemptions, as listed in paragraph (d), are~~

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523 ~~applicable in the order listed;~~

524 ~~(c) The additional homestead exemption in paragraph (1) (b),~~  
525 ~~for levies other than school district levies, shall be applied~~  
526 ~~to the assessed value greater than \$50,000 before any other~~  
527 ~~exemptions are applied to that assessed value; and~~

528 ~~(d) Other exemptions include and shall be applied in the~~  
529 ~~following order: widows, widowers, blind persons, and disabled~~  
530 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~  
531 ~~and surviving spouses, as provided in s. 196.24, applicable to~~  
532 ~~all levies; the local option low-income senior exemption up to~~  
533 ~~\$50,000, applicable to county levies or municipal levies, as~~  
534 ~~provided in s. 196.075; and the veterans percentage discount, as~~  
535 ~~provided in s. 196.082.~~

536 Section 16. Subsection (5) is added to section 196.081,  
537 Florida Statutes, to read:

538 196.081 Exemption for certain permanently and totally  
539 disabled veterans and for surviving spouses of veterans.—

540 (5) An applicant for the exemption under this section may  
541 apply for the exemption before receiving the necessary  
542 documentation from the United States Government or the United  
543 States Department of Veterans Affairs or its predecessor. Upon  
544 receipt of the documentation, the exemption shall be granted as  
545 of the date of the original application, and the excess taxes  
546 paid shall be refunded. Any refund of excess taxes paid shall be  
547 limited to those paid during the 4-year period of limitation set  
548 forth in s. 197.182(1) (e).

549 Section 17. Subsection (6) is added to section 196.082,  
550 Florida Statutes, to read:

551 196.082 Discounts for disabled veterans.—

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552       (6) An applicant for the discount under this section may  
553 apply for the discount before receiving the necessary  
554 documentation from the United States Department of Veterans  
555 Affairs or its predecessor. Upon receipt of the documentation,  
556 the discount shall be granted as of the date of the original  
557 application, and the excess taxes paid shall be refunded. Any  
558 refund of excess taxes paid shall be limited to those paid  
559 during the 4-year period of limitation set forth in s.  
560 197.182(1)(e).

561       Section 18. Subsection (4) is added to section 196.091,  
562 Florida Statutes, to read:

563       196.091 Exemption for disabled veterans confined to  
564 wheelchairs.—

565       (4) An applicant for the exemption under this section may  
566 apply for the exemption before receiving the necessary  
567 documentation from the United States Government or the United  
568 States Department of Veterans Affairs or its predecessor. Upon  
569 receipt of the documentation, the exemption shall be granted as  
570 of the date of the original application, and the excess taxes  
571 paid shall be refunded. Any refund of excess taxes paid shall be  
572 limited to those paid during the 4-year period of limitation set  
573 forth in s. 197.182(1)(e).

574       Section 19. Subsection (8) is added to section 196.101,  
575 Florida Statutes, to read:

576       196.101 Exemption for totally and permanently disabled  
577 persons.—

578       (8) An applicant for the exemption under this section may  
579 apply for the exemption before receiving the necessary  
580 documentation from the United States Department of Veterans

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581 Affairs or its predecessor. Upon receipt of the documentation,  
582 the exemption shall be granted as of the date of the original  
583 application, and the excess taxes paid shall be refunded. Any  
584 refund of excess taxes paid shall be limited to those paid  
585 during the 4-year period of limitation set forth in s.  
586 197.182(1)(e).

587 Section 20. Subsection (1) of section 196.121, Florida  
588 Statutes, is amended to read:

589 196.121 Homestead exemptions; forms.—

590 (1) The Department of Revenue shall provide, by electronic  
591 means or other methods designated by the department, ~~furnish to~~  
592 the property appraiser of each county a sufficient number of  
593 printed forms to be filed by taxpayers claiming to be entitled  
594 to a homestead ~~said~~ exemption and shall prescribe the content of  
595 such forms by rule.

596 Section 21. Section 196.202, Florida Statutes, is amended  
597 to read:

598 196.202 Property of widows, widowers, blind persons, and  
599 persons totally and permanently disabled.—

600 (1) Property to the value of \$500 of every widow, widower,  
601 blind person, or totally and permanently disabled person who is  
602 a bona fide resident of this state is ~~shall be~~ exempt from  
603 taxation. As used in this section, the term "totally and  
604 permanently disabled person" means a person who is currently  
605 certified by a physician licensed in this state, by the United  
606 States Department of Veterans Affairs or its predecessor, or by  
607 the Social Security Administration to be totally and permanently  
608 disabled.

609 (2) An applicant for the exemption under this section may

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

618 Section 22. Section 196.24, Florida Statutes, is amended to  
619 read:

620 196.24 Exemption for disabled ex-servicemember or surviving  
621 spouse; evidence of disability.—

622 (1) Any ex-servicemember, as defined in s. 196.012, who is  
623 a bona fide resident of the state, who was discharged under  
624 honorable conditions, and who has been disabled to a degree of  
625 10 percent or more by misfortune or while serving during a  
626 period of wartime service as defined in s. 1.01(14), ~~or by~~  
627 ~~misfortune~~, is entitled to the exemption from taxation provided  
628 for in s. 3(b), Art. VII of the State Constitution as provided  
629 in this section. Property to the value of \$5,000 of such a  
630 person is exempt from taxation. The production by him or her of  
631 a certificate of disability from the United States Government or  
632 the United States Department of Veterans Affairs or its  
633 predecessor before the property appraiser of the county wherein  
634 the ex-servicemember's property lies is prima facie evidence of  
635 the fact that he or she is entitled to the exemption. The  
636 unremarried surviving spouse of such a disabled ex-servicemember  
637 who, on the date of the disabled ex-servicemember's death, had  
638 been married to the disabled ex-servicemember for at least 5

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639 years is also entitled to the exemption.

640 (2) 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 23. Effective July 1, 2012, subsection (5) and  
650 paragraph (a) of subsection (10) of section 200.065, Florida  
651 Statutes, are amended to read:

652 200.065 Method of fixing millage.-

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

655 (a) The maximum millage rate that a county, municipality,  
656 special district dependent to a county or municipality,  
657 municipal service taxing unit, or independent special district  
658 may levy is a rolled-back rate based on the amount of taxes  
659 which would have been levied in the prior year if the maximum  
660 millage rate had been applied, adjusted for change in per capita  
661 Florida personal income, unless a higher rate was ~~is~~ adopted, in  
662 which case the maximum is the adopted rate. The maximum millage  
663 rate applicable to a county authorized to levy a county public  
664 hospital surtax under s. 212.055 and which did so in fiscal year  
665 2007 shall exclude the revenues required to be contributed to  
666 the county public general hospital in the current fiscal year  
667 for the purposes of making the maximum millage rate calculation,

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668 but shall be added back to the maximum millage rate allowed  
669 after the roll back has been applied, the total of which shall  
670 be considered the maximum millage rate for such a county for  
671 purposes of this subsection. The revenue required to be  
672 contributed to the county public general hospital for the  
673 upcoming fiscal year shall be calculated as 11.873 percent times  
674 the millage rate levied for countywide purposes in fiscal year  
675 2007 times 95 percent of the preliminary tax roll for the  
676 upcoming fiscal year. A higher rate may be adopted only under  
677 the following conditions:

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

684 2. A rate in excess of 110 percent may be adopted if  
685 approved by a unanimous vote of the membership of the governing  
686 body of the county, municipality, or independent district or by  
687 a three-fourths vote of the membership of the governing body if  
688 the governing body has nine or more members, or if the rate is  
689 approved by a referendum.

690 (b) The millage rate of a county or municipality, municipal  
691 service taxing unit of that county, and any special district  
692 dependent to that county or municipality may exceed the maximum  
693 millage rate calculated pursuant to this subsection if the total  
694 county ad valorem taxes levied or total municipal ad valorem  
695 taxes levied do not exceed the maximum total county ad valorem  
696 taxes levied or maximum total municipal ad valorem taxes levied



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697 respectively. Voted millage and taxes levied by a municipality  
698 or independent special district that has levied ad valorem taxes  
699 for less than 5 years are not subject to this limitation. The  
700 millage rate of a county authorized to levy a county public  
701 hospital surtax under s. 212.055 may exceed the maximum millage  
702 rate calculated pursuant to this subsection to the extent  
703 necessary to account for the revenues required to be contributed  
704 to the county public hospital. Total taxes levied may exceed the  
705 maximum calculated pursuant to subsection (6) as a result of an  
706 increase in taxable value above that certified in subsection (1)  
707 if such increase is less than the percentage amounts contained  
708 in subsection (6) or if the administrative adjustment cannot be  
709 made because the value adjustment board is still in session at  
710 the time the tax roll is extended; otherwise, millage rates  
711 subject to this subsection, s. 200.185, or s. 200.186 may be  
712 reduced so that total taxes levied do not exceed the maximum.

713  
714 Any unit of government operating under a home rule charter  
715 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
716 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the  
717 State Constitution of 1968, which is granted the authority in  
718 the State Constitution to exercise all the powers conferred now  
719 or hereafter by general law upon municipalities and which  
720 exercises such powers in the unincorporated area shall be  
721 recognized as a municipality under this subsection. For a  
722 downtown development authority established before the effective  
723 date of the 1968 State Constitution which has a millage that  
724 must be approved by a municipality, the governing body of that  
725 municipality shall be considered the governing body of the

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726 downtown development authority for purposes of this subsection.

727 (10) (a) In addition to the notice required in subsection  
728 (3), a district school board shall publish a second notice of  
729 intent to levy additional taxes under s. 1011.71(2) or (3). ~~The~~  
730 ~~Such~~ notice shall specify the projects or number of school buses  
731 anticipated to be funded by the ~~such~~ additional taxes and shall  
732 be published in the size, within the time periods, adjacent to,  
733 and in substantial conformity with the advertisement required  
734 under subsection (3). The projects shall be listed in priority  
735 within each category as follows: construction and remodeling;  
736 maintenance, renovation, and repair; motor vehicle purchases;  
737 new and replacement equipment; payments for educational  
738 facilities and sites due under a lease-purchase agreement;  
739 payments for renting and leasing educational facilities and  
740 sites; payments of loans approved pursuant to ss. 1011.14 and  
741 1011.15; payment of costs of compliance with environmental  
742 statutes and regulations; payment of premiums for property and  
743 casualty insurance necessary to insure the educational and  
744 ancillary plants of the school district; payment of costs of  
745 leasing relocatable educational facilities; and payments to  
746 private entities to offset the cost of school buses pursuant to  
747 s. 1011.71(2) (i). The additional notice shall be in the  
748 following form, except that if the district school board is  
749 proposing to levy the same millage under s. 1011.71(2) or (3)  
750 which it levied in the prior year, the words "continue to" shall  
751 be inserted before the word "impose" in the first sentence, and  
752 except that the second sentence of the second paragraph shall be  
753 deleted if the district is advertising pursuant to paragraph  
754 (3) (e):

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755

756

## NOTICE OF TAX FOR SCHOOL

757

## CAPITAL OUTLAY

758

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

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

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

769

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

771

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

774 A DECISION on the proposed CAPITAL OUTLAY TAXES will be  
775 made at this hearing.

776 Section 24. Effective July 1, 2012, subsection (2) of  
777 section 218.12, Florida Statutes, is amended to read:

778 218.12 Appropriations to offset reductions in ad valorem  
779 tax revenue in fiscally constrained counties.—

780 (2) On or before November 15 of each year, ~~beginning in~~  
781 ~~2008,~~ each fiscally constrained county shall apply to the  
782 Department of Revenue to participate in the distribution of the  
783 appropriation and provide documentation supporting the county's

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784 estimated reduction in ad valorem tax revenue in the form and  
785 manner prescribed by the Department of Revenue. The  
786 documentation must include an estimate of the reduction in  
787 taxable value directly attributable to revisions of Art. VII of  
788 the State Constitution for all county taxing jurisdictions  
789 within the county and shall be prepared by the property  
790 appraiser in each fiscally constrained county. The documentation  
791 must also include the county millage rates applicable in all  
792 such jurisdictions for both the current year and the prior year;  
793 rolled-back rates, determined as provided in s. 200.065, for  
794 each county taxing jurisdiction; and maximum millage rates that  
795 could have been levied by majority vote pursuant to s.  
796 200.065(5) ~~s. 200.185~~. For purposes of this section, each  
797 fiscally constrained county's reduction in ad valorem tax  
798 revenue shall be calculated as 95 percent of the estimated  
799 reduction in taxable value times the lesser of the 2007  
800 applicable millage rate or the applicable millage rate for each  
801 county taxing jurisdiction in the current ~~prior~~ year. If a  
802 fiscally constrained county fails to apply for the distribution,  
803 its share shall revert to the fund from which the appropriation  
804 was made.

805 Section 25. Effective July 1, 2012, subsection (2) of  
806 section 218.125, Florida Statutes, is amended to read:

807 218.125 Offset for tax loss associated with certain  
808 constitutional amendments affecting fiscally constrained  
809 counties.—

810 (2) On or before November 15 of each year, ~~beginning in~~  
811 ~~2010,~~ each fiscally constrained county shall apply to the  
812 Department of Revenue to participate in the distribution of the

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813 appropriation and provide documentation supporting the county's  
814 estimated reduction in ad valorem tax revenue in the form and  
815 manner prescribed by the Department of Revenue. The  
816 documentation must include an estimate of the reduction in  
817 taxable value directly attributable to revisions of Art. VII of  
818 the State Constitution for all county taxing jurisdictions  
819 within the county and shall be prepared by the property  
820 appraiser in each fiscally constrained county. The documentation  
821 must also include the county millage rates applicable in all  
822 such jurisdictions for the current year and the prior year,  
823 rolled-back rates determined as provided in s. 200.065 for each  
824 county taxing jurisdiction, and maximum millage rates that could  
825 have been levied by majority vote pursuant to s. 200.065(5)  
826 ~~200.185~~. For purposes of this section, each fiscally constrained  
827 county's reduction in ad valorem tax revenue shall be calculated  
828 as 95 percent of the estimated reduction in taxable value  
829 multiplied by the lesser of the 2010 applicable millage rate or  
830 the applicable millage rate for each county taxing jurisdiction  
831 in the current ~~prior~~ year. If a fiscally constrained county  
832 fails to apply for the distribution, its share shall revert to  
833 the fund from which the appropriation was made.

834 Section 26. Except as otherwise expressly provided in this  
835 act, this act shall take effect upon becoming a law.