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LEGISLATIVE ACTION

Senate	.	House
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	.	
Floor: 1/AD/2R	.	Floor: SEN1/C
03/09/2012 07:08 PM	.	03/09/2012 08:54 PM
	.	

Senator Norman moved the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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;



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14 ~~or~~

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

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

22 (18) "Complete submission of the rolls" includes, but is
23 not necessarily limited to, accurate tabular summaries of
24 valuations as prescribed by department rule; an electronic ~~a~~
25 ~~computer tape~~ copy of the real property assessment roll
26 including for each parcel total value of improvements, land
27 value, the ~~two most recently~~ recorded selling prices, other
28 ownership transfer data required for an assessment roll under s.
29 193.114, the value of any improvement made to the parcel in the
30 12 months preceding the valuation date, the type and amount of
31 any exemption granted, and such other information as may be
32 required by department rule; an accurate tabular summary by
33 property class of any adjustments made to recorded selling
34 prices or fair market value in arriving at assessed value, as
35 prescribed by department rule; an electronic ~~a computer tape~~
36 copy of the tangible personal property assessment roll,
37 including for each entry a unique account number and such other
38 information as may be required by department rule; and an
39 accurate tabular summary of per-acre land valuations used for
40 each class of agricultural property in preparing the assessment
41 roll, as prescribed by department rule.

42 Section 2. Paragraph (d) of subsection (2) of section



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43 192.0105, Florida Statutes, is amended to read:

44 192.0105 Taxpayer rights.—There is created a Florida
45 Taxpayer’s Bill of Rights for property taxes and assessments to
46 guarantee that the rights, privacy, and property of the
47 taxpayers of this state are adequately safeguarded and protected
48 during tax levy, assessment, collection, and enforcement
49 processes administered under the revenue laws of this state. The
50 Taxpayer’s Bill of Rights compiles, in one document, brief but
51 comprehensive statements that summarize the rights and
52 obligations of the property appraisers, tax collectors, clerks
53 of the court, local governing boards, the Department of Revenue,
54 and taxpayers. Additional rights afforded to payors of taxes and
55 assessments imposed under the revenue laws of this state are
56 provided in s. 213.015. The rights afforded taxpayers to assure
57 that their privacy and property are safeguarded and protected
58 during tax levy, assessment, and collection are available only
59 insofar as they are implemented in other parts of the Florida
60 Statutes or rules of the Department of Revenue. The rights so
61 guaranteed to state taxpayers in the Florida Statutes and the
62 departmental rules include:

63 (2) THE RIGHT TO DUE PROCESS.—

64 (d) The right to prior notice of the value adjustment
65 board’s hearing date, ~~and~~ the right to the hearing at the within
66 4 hours of scheduled time, and the right to have the hearing
67 rescheduled if the hearing is not commenced within a reasonable
68 time, not to exceed 2 hours, after the scheduled time (see s.
69 194.032(2)).

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

71 Section 4. Paragraphs (n) and (p) of subsection (2) and



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72 subsection (4) of section 193.114, Florida Statutes, are amended
73 to read:

74 193.114 Preparation of assessment rolls.—

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

76 (n) The recorded selling ~~For each sale of the property in~~
77 ~~the previous year, the sale price, ownership transfer~~ sale date,
78 and official record book and page number or clerk instrument
79 number for each deed or other instrument transferring ownership
80 of real property and recorded or otherwise discovered during the
81 period beginning 1 year before the assessment date and up to the
82 date the assessment roll is submitted to the department. The
83 assessment roll shall also include, ~~and~~ the basis for
84 qualification or disqualification of a transfer as an arms-
85 length transaction. A decision qualifying or disqualifying a
86 transfer of property as an arms-length transaction ~~Sale data~~
87 ~~must be current on all tax rolls submitted to the department,~~
88 ~~and sale qualification decisions must be recorded on the~~
89 assessment tax ~~roll~~ within 3 months after the sale date that the
90 deed or other transfer instrument is recorded or otherwise
91 discovered. If, subsequent to the initial decision qualifying or
92 disqualifying a transfer of property, the property appraiser
93 obtains information indicating that the initial decision should
94 be changed, the property appraiser may change the qualification
95 decision and, if so, must document the reason for the change in
96 a manner acceptable to the executive director or the executive
97 director's designee. Sale or transfer data must be current on
98 all tax rolls submitted to the department. As used in this
99 paragraph, the term "ownership transfer date" means the date
100 that the deed or other transfer instrument is signed and



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101 notarized or otherwise executed.

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

105 (4) (a) For every change made to the assessed or taxable
106 value of a parcel on an assessment roll subsequent to the
107 mailing of the notice provided for in s. 200.069, the property
108 appraiser shall document the reason for such change in the
109 public records of the office of the property appraiser in a
110 manner acceptable to the executive director or the executive
111 director's designee.

112 (b) For every change that decreases the assessed or taxable
113 value of a parcel on an assessment roll between the time of
114 complete submission of the tax roll pursuant to s. 193.1142(3)
115 and mailing of the notice provided for in s. 200.069, the
116 property appraiser shall document the reason for such change in
117 the public records of the office of the property appraiser in a
118 manner acceptable to the executive director or the executive
119 director's designee.

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

122 Section 5. Paragraphs (f) through (k) of subsection (8) of
123 section 193.155, Florida Statutes, are redesignated as
124 paragraphs (g) through (l), respectively, present paragraphs (d)
125 and (g) of that subsection are amended, and a new paragraph (f)
126 is added to that subsection, to read:

127 193.155 Homestead assessments.—Homestead property shall be
128 assessed at just value as of January 1, 1994. Property receiving
129 the homestead exemption after January 1, 1994, shall be assessed



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130 at just value as of January 1 of the year in which the property
131 receives the exemption unless the provisions of subsection (8)
132 apply.

133 (8) Property assessed under this section shall be assessed
134 at less than just value when the person who establishes a new
135 homestead has received a homestead exemption as of January 1 of
136 either of the 2 immediately preceding years. A person who
137 establishes a new homestead as of January 1, 2008, is entitled
138 to have the new homestead assessed at less than just value only
139 if that person received a homestead exemption on January 1,
140 2007, and only if this subsection applies retroactive to January
141 1, 2008. For purposes of this subsection, a husband and wife who
142 owned and both permanently resided on a previous homestead shall
143 each be considered to have received the homestead exemption even
144 though only the husband or the wife applied for the homestead
145 exemption on the previous homestead. The assessed value of the
146 newly established homestead shall be determined as provided in
147 this subsection.

148 (d) If two or more persons abandon jointly owned and
149 jointly titled property that received a homestead exemption as
150 of January 1 of either of the 2 immediately preceding years, and
151 one or more such persons who were entitled to and received a
152 homestead exemption on the abandoned property establish a new
153 homestead that would otherwise be eligible for assessment under
154 this subsection, each such person establishing a new homestead
155 is entitled to a reduction from just value for the new homestead
156 equal to the just value of the prior homestead minus the
157 assessed value of the prior homestead divided by the number of
158 owners of the prior homestead who received a homestead



159 exemption, unless the title of the property contains specific
160 ownership shares, in which case the share of reduction from just
161 value shall be proportionate to the ownership share. In the case
162 of a husband and wife abandoning jointly titled property, the
163 husband and wife may designate the ownership share to be
164 attributed to each spouse by following the procedure in
165 paragraph (f). To qualify to make such a designation, the
166 husband and wife must be married on the date that the jointly
167 owned property is abandoned. In calculating the assessment
168 reduction to be transferred from a prior homestead that has an
169 assessment reduction for living quarters of parents or
170 grandparents pursuant to s. 193.703, the value calculated
171 pursuant to s. 193.703(6) must first be added back to the
172 assessed value of the prior homestead. The total reduction from
173 just value for all new homesteads established under this
174 paragraph may not exceed \$500,000. There shall be no reduction
175 from just value of any new homestead unless the prior homestead
176 is reassessed at just value or is reassessed under this
177 subsection as of January 1 after the abandonment occurs.

178 (f) A husband and wife abandoning jointly titled property
179 who wish to designate the ownership share to be attributed to
180 each person for purposes of paragraph (d) must file a form
181 provided by the department with the property appraiser in the
182 county where such property is located. The form must include a
183 sworn statement by each person designating the ownership share
184 to be attributed to each person for purposes of paragraph (d)
185 and must be filed prior to either person filing the form
186 required under paragraph (h) to have a parcel of property
187 assessed under this subsection. Such a designation, once filed



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188 with the property appraiser, is irrevocable.

189 (h) ~~(g)~~ In order to have his or her homestead property
190 assessed under this subsection, a person must file a form
191 provided by the department as an attachment to the application
192 for homestead exemption, including a copy of the form required
193 to be filed under paragraph (f), if applicable. The form, which
194 must include a sworn statement attesting to the applicant's
195 entitlement to assessment under this subsection, shall be
196 considered sufficient documentation for applying for assessment
197 under this subsection. The department shall require by rule that
198 the required form be submitted with the application for
199 homestead exemption under the timeframes and processes set forth
200 in chapter 196 to the extent practicable.

201 Section 6. Subsections (2), (3), and (7) of section
202 193.1554, Florida Statutes, are amended to read:

203 193.1554 Assessment of nonhomestead residential property.—

204 (2) For all levies other than school district levies,
205 nonhomestead residential property shall be assessed at just
206 value as of January 1 of the year that the property becomes
207 eligible for assessment pursuant to this section, ~~2008. Property~~
208 ~~placed on the tax roll after January 1, 2008, shall be assessed~~
209 ~~at just value as of January 1 of the year in which the property~~
210 ~~is placed on the tax roll.~~

211 (3) Beginning in ~~2009,~~ ~~or~~ the year following the year the
212 nonhomestead residential property becomes eligible for
213 assessment pursuant to this section ~~is placed on the tax roll,~~
214 ~~whichever is later,~~ the property shall be reassessed annually on
215 January 1. Any change resulting from such reassessment may not
216 exceed 10 percent of the assessed value of the property for the



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217 prior year.

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

222 (a) For divided parcels, the amount by which the sum of the
223 just values of the divided parcels exceeds what the just value
224 of the parcel would be if undivided shall be attributable to the
225 division. This amount shall be apportioned to the parcels pro
226 rata based on their relative just values.

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

231 (c) A parcel that is combined or divided after January 1
232 and included as a combined or divided parcel on the tax notice
233 is not considered to be a combined or divided parcel until the
234 January 1 on which it is first assessed as a combined or divided
235 parcel.

236 Section 7. Subsections (1), (2), (3), and (7) of section
237 193.1555, Florida Statutes, are amended to read:

238 193.1555 Assessment of certain residential and
239 nonresidential real property.—

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

241 (a) "Nonresidential real property" means real property that
242 is not subject to the assessment limitations set forth in
243 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
244 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State
245 Constitution.



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

249 (2) For all levies other than school district levies,
250 nonresidential real property and residential real property that
251 is not assessed under s. 193.155 or s. 193.1554 shall be
252 assessed at just value as of January 1 of the year that the
253 property becomes eligible for assessment pursuant to this
254 section, 2008. Property placed on the tax roll after January 1,
255 2008, shall be assessed at just value as of January 1 of the
256 year in which the property is placed on the tax roll.

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

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

267 (a) For divided parcels, the amount by which the sum of the
268 just values of the divided parcels exceeds what the just value
269 of the parcel would be if undivided shall be attributable to the
270 division. This amount shall be apportioned to the parcels pro
271 rata based on their relative just values.

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



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275 combined shall be attributable to the combination.

276 (c) A parcel that is combined or divided after January 1
277 and included as a combined or divided parcel on the tax notice
278 is not considered to be a combined or divided parcel until the
279 January 1 on which it is first assessed as a combined or divided
280 parcel.

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

283 193.501 Assessment of lands subject to a conservation
284 easement, environmentally endangered lands, or lands used for
285 outdoor recreational or park purposes when land development
286 rights have been conveyed or conservation restrictions have been
287 covenanted.-

288 (7)(a) The property appraiser shall report to the
289 department showing the just value and the classified use value
290 of property that is subject to a conservation easement under s.
291 704.06, property assessed as environmentally endangered land
292 pursuant to this section, and property assessed as outdoor
293 recreational or park land.

294 ~~(b) The tax collector shall annually report to the~~
295 ~~department the amount of deferred tax liability collected~~
296 ~~pursuant to this section.~~

297 Section 9. Paragraph (d) of subsection (9) of section
298 193.503, Florida Statutes, is amended to read:

299 193.503 Classification and assessment of historic property
300 used for commercial or certain nonprofit purposes.-

301 (9)

302 ~~(d) The tax collector shall annually report to the~~
303 ~~department the amount of deferred tax liability collected~~



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304 ~~pursuant to this section.~~

305 Section 10. Paragraph (c) of subsection (9) of section
306 193.505, Florida Statutes, is amended to read:

307 193.505 Assessment of historically significant property
308 when development rights have been conveyed or historic
309 preservation restrictions have been covenanted.-

310 (9)

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

314 Section 11. Subsection (2) of section 194.032, Florida
315 Statutes, is amended to read:

316 194.032 Hearing purposes; timetable.-

317 (2)(a) The clerk of the governing body of the county shall
318 prepare a schedule of appearances before the board based on
319 petitions timely filed with him or her. The clerk shall notify
320 each petitioner of the scheduled time of his or her appearance
321 at least no less than 25 calendar days before prior to the day
322 of the such scheduled appearance. The notice shall indicate
323 whether the petition has been scheduled to be heard at a
324 particular time or during a block of time. If the petition has
325 been scheduled to be heard within a block of time, the beginning
326 and ending of that block of time shall be indicated on the
327 notice; however, as provided in paragraph (b), a petitioner may
328 not be required to wait for more than a reasonable time, not to
329 exceed 2 hours, after the beginning of the block of time. If the
330 petitioner checked the appropriate box on the petition form to
331 request a copy of the property record card containing relevant
332 information used in computing the current assessment, the clerk



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333 shall provide the copy of the card along with the notice. Upon
334 receipt of the notice ~~this notification~~, the petitioner may
335 ~~shall have the right to~~ reschedule the hearing a single time by
336 submitting to the clerk ~~of the governing body of the county~~ a
337 written request to reschedule, at least no less than 5 calendar
338 days before the day of the originally scheduled hearing.

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

356 (c) Failure on three occasions with respect to any single
357 tax year to convene at the scheduled time of meetings of the
358 board is shall constitute grounds for removal from office by the
359 Governor for neglect of duties.

360 Section 12. Subsection (2) of section 194.034, Florida
361 Statutes, is amended to read:



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362 194.034 Hearing procedures; rules.-

363 (2) In each case, except if the ~~when a~~ complaint is
364 withdrawn by the petitioner or if the complaint, is acknowledged
365 as correct by the property appraiser, ~~or is denied pursuant to~~
366 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a
367 written decision. All such decisions shall be issued within 20
368 calendar days after ~~of~~ the last day the board is in session
369 under s. 194.032. The decision of the board must ~~shall~~ contain
370 findings of fact and conclusions of law and must ~~shall~~ include
371 reasons for upholding or overturning the determination of the
372 property appraiser. If ~~When~~ a special magistrate has been
373 appointed, the recommendations of the special magistrate shall
374 be considered by the board. The clerk, upon issuance of a
375 decision ~~the decisions,~~ shall, on a form provided by the
376 Department of Revenue, notify by first-class mail each taxpayer
377 and, the property appraiser, ~~and the department~~ of the decision
378 of the board. If requested by the Department of Revenue, the
379 clerk shall provide to the department a copy of the decision or
380 information relating to the tax impact of the findings and
381 results of the board as described in s. 194.037 in the manner
382 and form requested.

383 Section 13. Section 195.072, Florida Statutes, is amended
384 to read:

385 195.072 Cooperation with ~~of~~ other state agencies ~~of state~~
386 ~~government.~~-

387 (1) ~~The several departments and agencies of State agencies~~
388 ~~government~~ are hereby authorized and directed to render such
389 necessary aid and assistance to the Department of Revenue as is
390 required to enable the department to carry out its functions of



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391 ensuring ~~insuring~~ just valuation and equitable administration of
392 property taxes in this state.

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

398 Section 14. Effective July 1, 2012, paragraph (f) of
399 subsection (2) and subsection (3) of section 195.096, Florida
400 Statutes, are amended to read:

401 195.096 Review of assessment rolls.—

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

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



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420 ~~a 95 percent level of confidence,~~ and related statistical and
421 analytical details. The measures in the findings must be based
422 on:

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

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



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449 real property in a county on the previous tax roll:
450 1. Residential property that consists of one primary living
451 unit, including, but not limited to, single-family residences,
452 condominiums, cooperatives, and mobile homes.
453 2. Residential property that consists of two or more
454 primary living units.
455 3. Agricultural, high-water recharge, historic property
456 used for commercial or certain nonprofit purposes, and other
457 use-valued property.
458 4. Vacant lots.
459 5. Nonagricultural acreage and other undeveloped parcels.
460 6. Improved commercial and industrial property.
461 7. Taxable institutional or governmental, utility, locally
462 assessed railroad, oil, gas and mineral land, subsurface rights,
463 and other real property.
464
465 If ~~When~~ one of the above classes constituted less than 5 percent
466 of the total assessed value of all real property in a county on
467 the previous assessment roll, the department may combine it with
468 one or more other classes of real property for purposes of
469 assessment ratio studies or use the weighted average of the
470 other classes for purposes of calculating the level of
471 assessment for all real property in a county. The department
472 shall also publish such results for any subclassifications of
473 the classes or assessment rolls it may have chosen to study.
474 (b) If ~~When~~ necessary for compliance with s. 1011.62, and
475 for those counties not being studied in the current year, the
476 department shall project value-weighted mean levels of
477 assessment for each county. The department shall make its



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478 projection based upon the best information available, using
479 ~~utilizing~~ professionally accepted methodology, and shall
480 separately allocate changes in total assessed value to:

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

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

492 (c) Upon publication of data and findings as required by
493 this subsection, the department shall notify the committees of
494 the Senate and of the House of Representatives having oversight
495 responsibility for taxation, the appropriate property appraiser,
496 and the county commission chair or corresponding official under
497 a consolidated charter. Copies of the data and findings shall be
498 provided upon request.

499 Section 15. Section 195.0985, Florida Statutes, is
500 repealed.

501 Section 16. Section 195.099, Florida Statutes, is amended
502 to read:

503 195.099 Periodic review.—

504 (1) (a) The department may ~~shall periodically~~ review the
505 assessments of new, rebuilt, and expanded business reported
506 according to s. 193.077(3), to ensure parity of level of



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507 assessment with other classifications of property.

508 (b) This subsection shall expire on the date specified in
509 s. 290.016 for the expiration of the Florida Enterprise Zone
510 Act.

511 (2) The department may ~~shall~~ review the assessments of new
512 and expanded businesses granted an exemption pursuant to s.
513 196.1995 to ensure parity of level of assessment with other
514 classifications of property.

515 Section 17. Subsection (7) of section 196.031, Florida
516 Statutes, is amended to read:

517 196.031 Exemption of homesteads.-

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

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

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

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

532 ~~(d) Other exemptions include and shall be applied in the~~
533 ~~following order: widows, widowers, blind persons, and disabled~~
534 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
535 ~~and surviving spouses, as provided in s. 196.24, applicable to~~



536 ~~all levies; the local option low-income senior exemption up to~~
537 ~~\$50,000, applicable to county levies or municipal levies, as~~
538 ~~provided in s. 196.075; and the veterans percentage discount, as~~
539 ~~provided in s. 196.082.~~

540 Section 18. Section 196.061, Florida Statutes, is amended
541 to read:

542 196.061 Rental of homestead to constitute abandonment.—The
543 rental of all or substantially all of a ~~an entire~~ dwelling
544 previously claimed to be a homestead for tax purposes shall
545 constitute the abandonment of such ~~said~~ dwelling as a homestead,
546 and the ~~said~~ abandonment shall continue until such dwelling is
547 physically occupied by the owner ~~thereof~~. However, such
548 abandonment of such homestead after January 1 of any year does
549 ~~shall~~ not affect the homestead exemption for tax purposes for
550 that particular year if so long as this provision is not used
551 for 2 consecutive years. The provisions of this section do ~~shall~~
552 not apply to a member of the Armed Forces of the United States
553 whose service in such forces is the result of a mandatory
554 obligation imposed by the federal Selective Service Act or who
555 volunteers for service as a member of the Armed Forces of the
556 United States. Moreover, valid military orders transferring such
557 member are ~~shall be~~ sufficient to maintain permanent residence,
558 for the purpose of s. 196.015, for the member and his or her
559 spouse.

560 Section 19. Subsection (5) is added to section 196.081,
561 Florida Statutes, to read:

562 196.081 Exemption for certain permanently and totally
563 disabled veterans and for surviving spouses of veterans.—

564 (5) An applicant for the exemption under this section may



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

573 Section 20. Subsection (6) is added to section 196.082,
574 Florida Statutes, to read:

575 196.082 Discounts for disabled veterans.-

576 (6) An applicant for the discount under this section may
577 apply for the discount before receiving the necessary
578 documentation from the United States Department of Veterans
579 Affairs or its predecessor. Upon receipt of the documentation,
580 the discount shall be granted as of the date of the original
581 application, and the excess taxes paid shall be refunded. Any
582 refund of excess taxes paid shall be limited to those paid
583 during the 4-year period of limitation set forth in s.
584 197.182(1) (e).

585 Section 21. Subsection (4) is added to section 196.091,
586 Florida Statutes, to read:

587 196.091 Exemption for disabled veterans confined to
588 wheelchairs.-

589 (4) An applicant for the exemption under this section may
590 apply for the exemption before receiving the necessary
591 documentation from the United States Government or the United
592 States Department of Veterans Affairs or its predecessor. Upon
593 receipt of the documentation, the exemption shall be granted as



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

598 Section 22. Subsection (8) is added to section 196.101,
599 Florida Statutes, to read:

600 196.101 Exemption for totally and permanently disabled
601 persons.—

602 (8) An applicant for the exemption under this section may
603 apply for the exemption before receiving the necessary
604 documentation from the United States Department of Veterans
605 Affairs or its predecessor. Upon receipt of the documentation,
606 the exemption shall be granted as of the date of the original
607 application, and the excess taxes paid shall be refunded. Any
608 refund of excess taxes paid shall be limited to those paid
609 during the 4-year period of limitation set forth in s.
610 197.182(1)(e).

611 Section 23. Subsection (1) of section 196.121, Florida
612 Statutes, is amended to read:

613 196.121 Homestead exemptions; forms.—

614 (1) The Department of Revenue shall provide, by electronic
615 means or other methods designated by the department, furnish to
616 the property appraiser of each county a sufficient number of
617 printed forms to be filed by taxpayers claiming to be entitled
618 to a homestead ~~said~~ exemption and shall prescribe the content of
619 such forms by rule.

620 Section 24. Subsection (2) of section 196.173, Florida
621 Statutes, is amended to read:

622 196.173 Exemption for deployed servicemembers.—



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

627 (a) Operation Noble Eagle, which began on September 15,
628 2001;

629 (b) ~~(a)~~ Operation Enduring Freedom, which began on October
630 7, 2001;

631 (c) ~~(b)~~ Operation Iraqi Freedom, which began on March 19,
632 2003, and ended on August 31, 2010; ~~or~~

633 (d) ~~(c)~~ Operation New Dawn, which began on September 1,
634 2010, and ended on December 15, 2011; or

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

637

638 The Department of Revenue shall notify all property appraisers
639 and tax collectors in this state of the designated military
640 operations.

641 Section 25. Section 196.198, Florida Statutes, is amended
642 to read:

643 196.198 Educational property exemption.—Educational
644 institutions within this state and their property used by them
645 or by any other exempt entity or educational institution
646 exclusively for educational purposes shall be exempt from
647 taxation. Sheltered workshops providing rehabilitation and
648 retraining of disabled individuals and exempted by a certificate
649 under s. (d) of the federal Fair Labor Standards Act of 1938, as
650 amended, are declared wholly educational in purpose and shall be
651 exempted from certification, accreditation, and membership



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652 requirements set forth in s. 196.012. Those portions of property
653 of college fraternities and sororities certified by the
654 president of the college or university to the appropriate
655 property appraiser as being essential to the educational process
656 shall be exempt from ad valorem taxation. The use of property by
657 public fairs and expositions chartered by chapter 616 is
658 presumed to be an educational use of such property and shall be
659 exempt from ad valorem taxation to the extent of such use.
660 Property used exclusively for educational purposes shall be
661 deemed owned by an educational institution if the entity owning
662 100 percent of the educational institution is owned by the
663 identical persons who own the property. Land, buildings, and
664 other improvements to real property used exclusively for
665 educational purposes shall be deemed owned by an educational
666 institution if the entity owning 100 percent of the land is a
667 nonprofit entity and the land is used, under a ground lease or
668 other contractual arrangement, by an educational institution
669 that owns the buildings and other improvements to the real
670 property, is a nonprofit entity under s. 501(c)(3) of the
671 Internal Revenue Code, and provides education limited to
672 students in prekindergarten through grade 8. If legal title to
673 property is held by a governmental agency that leases the
674 property to a lessee, the property shall be deemed to be owned
675 by the governmental agency and used exclusively for educational
676 purposes if the governmental agency continues to use such
677 property exclusively for educational purposes pursuant to a
678 sublease or other contractual agreement with that lessee. If the
679 title to land is held by the trustee of an irrevocable inter
680 vivos trust and if the trust grantor owns 100 percent of the



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681 entity that owns an educational institution that is using the
682 land exclusively for educational purposes, the land is deemed to
683 be property owned by the educational institution for purposes of
684 this exemption. Property owned by an educational institution
685 shall be deemed to be used for an educational purpose if the
686 institution has taken affirmative steps to prepare the property
687 for educational use. Affirmative steps means environmental or
688 land use permitting activities, creation of architectural plans
689 or schematic drawings, land clearing or site preparation,
690 construction or renovation activities, or other similar
691 activities that demonstrate commitment of the property to an
692 educational use.

693 Section 26. Paragraph (d) is added to subsection (1) of
694 section 196.199, Florida Statutes, to read:

695 196.199 Government property exemption.—

696 (1) Property owned and used by the following governmental
697 units shall be exempt from taxation under the following
698 conditions:

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

704 Section 27. Section 196.202, Florida Statutes, is amended
705 to read:

706 196.202 Property of widows, widowers, blind persons, and
707 persons totally and permanently disabled.—

708 (1) Property to the value of \$500 of every widow, widower,
709 blind person, or totally and permanently disabled person who is



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710 a bona fide resident of this state is ~~shall be~~ exempt from
711 taxation. As used in this section, the term "totally and
712 permanently disabled person" means a person who is currently
713 certified by a physician licensed in this state, by the United
714 States Department of Veterans Affairs or its predecessor, or by
715 the Social Security Administration to be totally and permanently
716 disabled.

717 (2) An applicant for the exemption under this section may
718 apply for the exemption before receiving the necessary
719 documentation from the United States Department of Veterans
720 Affairs or its predecessor, or the Social Security
721 Administration. Upon receipt of the documentation, the exemption
722 shall be granted as of the date of the original application, and
723 the excess taxes paid shall be refunded. Any refund of excess
724 taxes paid shall be limited to those paid during the 4-year
725 period of limitation set forth in s. 197.182(1)(e).

726 Section 28. Section 196.24, Florida Statutes, is amended to
727 read:

728 196.24 Exemption for disabled ex-servicemember or surviving
729 spouse; evidence of disability.—

730 (1) Any ex-servicemember, as defined in s. 196.012, who is
731 a bona fide resident of the state, who was discharged under
732 honorable conditions, and who has been disabled to a degree of
733 10 percent or more by misfortune or while serving during a
734 period of wartime service as defined in s. 1.01(14), ~~or by~~
735 ~~misfortune,~~ is entitled to the exemption from taxation provided
736 for in s. 3(b), Art. VII of the State Constitution as provided
737 in this section. Property to the value of \$5,000 of such a
738 person is exempt from taxation. The production by him or her of



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739 a certificate of disability from the United States Government or
740 the United States Department of Veterans Affairs or its
741 predecessor before the property appraiser of the county wherein
742 the ex-servicemember's property lies is prima facie evidence of
743 the fact that he or she is entitled to the exemption. The
744 unremarried surviving spouse of such a disabled ex-servicemember
745 who, on the date of the disabled ex-servicemember's death, had
746 been married to the disabled ex-servicemember for at least 5
747 years is also entitled to the exemption.

748 (2) An applicant for the exemption under this section may
749 apply for the exemption before receiving the necessary
750 documentation from the United States Government or the United
751 States Department of Veterans Affairs or its predecessor. Upon
752 receipt of the documentation, the exemption shall be granted as
753 of the date of the original application, and the excess taxes
754 paid shall be refunded. Any refund of excess taxes paid shall be
755 limited to those paid during the 4-year period of limitation set
756 forth in s. 197.182(1) (e).

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

760 200.065 Method of fixing millage.-

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

763 (a) The maximum millage rate that a county, municipality,
764 special district dependent to a county or municipality,
765 municipal service taxing unit, or independent special district
766 may levy is a rolled-back rate based on the amount of taxes
767 which would have been levied in the prior year if the maximum



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768 millage rate had been applied, adjusted for change in per capita
769 Florida personal income, unless a higher rate was ~~is~~ adopted, in
770 which case the maximum is the adopted rate. The maximum millage
771 rate applicable to a county authorized to levy a county public
772 hospital surtax under s. 212.055 and which did so in fiscal year
773 2007 shall exclude the revenues required to be contributed to
774 the county public general hospital in the current fiscal year
775 for the purposes of making the maximum millage rate calculation,
776 but shall be added back to the maximum millage rate allowed
777 after the roll back has been applied, the total of which shall
778 be considered the maximum millage rate for such a county for
779 purposes of this subsection. The revenue required to be
780 contributed to the county public general hospital for the
781 upcoming fiscal year shall be calculated as 11.873 percent times
782 the millage rate levied for countywide purposes in fiscal year
783 2007 times 95 percent of the preliminary tax roll for the
784 upcoming fiscal year. A higher rate may be adopted only under
785 the following conditions:

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

792 2. A rate in excess of 110 percent may be adopted if
793 approved by a unanimous vote of the membership of the governing
794 body of the county, municipality, or independent district or by
795 a three-fourths vote of the membership of the governing body if
796 the governing body has nine or more members, or if the rate is



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797 approved by a referendum.

798 (b) The millage rate of a county or municipality, municipal
799 service taxing unit of that county, and any special district
800 dependent to that county or municipality may exceed the maximum
801 millage rate calculated pursuant to this subsection if the total
802 county ad valorem taxes levied or total municipal ad valorem
803 taxes levied do not exceed the maximum total county ad valorem
804 taxes levied or maximum total municipal ad valorem taxes levied
805 respectively. Voted millage and taxes levied by a municipality
806 or independent special district that has levied ad valorem taxes
807 for less than 5 years are not subject to this limitation. The
808 millage rate of a county authorized to levy a county public
809 hospital surtax under s. 212.055 may exceed the maximum millage
810 rate calculated pursuant to this subsection to the extent
811 necessary to account for the revenues required to be contributed
812 to the county public hospital. Total taxes levied may exceed the
813 maximum calculated pursuant to subsection (6) as a result of an
814 increase in taxable value above that certified in subsection (1)
815 if such increase is less than the percentage amounts contained
816 in subsection (6) or if the administrative adjustment cannot be
817 made because the value adjustment board is still in session at
818 the time the tax roll is extended; otherwise, millage rates
819 subject to this subsection, s. 200.185, or s. 200.186 may be
820 reduced so that total taxes levied do not exceed the maximum.

821
822 Any unit of government operating under a home rule charter
823 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
824 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
825 State Constitution of 1968, which is granted the authority in



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826 the State Constitution to exercise all the powers conferred now
827 or hereafter by general law upon municipalities and which
828 exercises such powers in the unincorporated area shall be
829 recognized as a municipality under this subsection. For a
830 downtown development authority established before the effective
831 date of the 1968 State Constitution which has a millage that
832 must be approved by a municipality, the governing body of that
833 municipality shall be considered the governing body of the
834 downtown development authority for purposes of this subsection.

835 (10) (a) In addition to the notice required in subsection
836 (3), a district school board shall publish a second notice of
837 intent to levy additional taxes under s. 1011.71(2) or (3). The
838 ~~Such~~ notice shall specify the projects or number of school buses
839 anticipated to be funded by the ~~such~~ additional taxes and shall
840 be published in the size, within the time periods, adjacent to,
841 and in substantial conformity with the advertisement required
842 under subsection (3). The projects shall be listed in priority
843 within each category as follows: construction and remodeling;
844 maintenance, renovation, and repair; motor vehicle purchases;
845 new and replacement equipment; payments for educational
846 facilities and sites due under a lease-purchase agreement;
847 payments for renting and leasing educational facilities and
848 sites; payments of loans approved pursuant to ss. 1011.14 and
849 1011.15; payment of costs of compliance with environmental
850 statutes and regulations; payment of premiums for property and
851 casualty insurance necessary to insure the educational and
852 ancillary plants of the school district; payment of costs of
853 leasing relocatable educational facilities; and payments to
854 private entities to offset the cost of school buses pursuant to



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855 s. 1011.71(2)(i). The additional notice shall be in the
856 following form, except that if the district school board is
857 proposing to levy the same millage under s. 1011.71(2) or (3)
858 which it levied in the prior year, the words "continue to" shall
859 be inserted before the word "impose" in the first sentence, and
860 except that the second sentence of the second paragraph shall be
861 deleted if the district is advertising pursuant to paragraph
862 (3)(e):

863
864 NOTICE OF TAX FOR SCHOOL
865 CAPITAL OUTLAY
866

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

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

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

877
878 ...(list of capital outlay projects)...

879
880 All concerned citizens are invited to a public hearing to
881 be held on ...(date and time)... at ...(meeting place)....

882 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
883 made at this hearing.



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884 Section 30. Effective July 1, 2012, subsection (2) of
885 section 218.12, Florida Statutes, is amended to read:
886 218.12 Appropriations to offset reductions in ad valorem
887 tax revenue in fiscally constrained counties.—
888 (2) On or before November 15 of each year, ~~beginning in~~
889 ~~2008,~~ each fiscally constrained county shall apply to the
890 Department of Revenue to participate in the distribution of the
891 appropriation and provide documentation supporting the county's
892 estimated reduction in ad valorem tax revenue in the form and
893 manner prescribed by the Department of Revenue. The
894 documentation must include an estimate of the reduction in
895 taxable value directly attributable to revisions of Art. VII of
896 the State Constitution for all county taxing jurisdictions
897 within the county and shall be prepared by the property
898 appraiser in each fiscally constrained county. The documentation
899 must also include the county millage rates applicable in all
900 such jurisdictions for both the current year and the prior year;
901 rolled-back rates, determined as provided in s. 200.065, for
902 each county taxing jurisdiction; and maximum millage rates that
903 could have been levied by majority vote pursuant to s.
904 200.065(5) ~~s. 200.185~~. For purposes of this section, each
905 fiscally constrained county's reduction in ad valorem tax
906 revenue shall be calculated as 95 percent of the estimated
907 reduction in taxable value times the lesser of the 2007
908 applicable millage rate or the applicable millage rate for each
909 county taxing jurisdiction in the current ~~prior~~ year. If a
910 fiscally constrained county fails to apply for the distribution,
911 its share shall revert to the fund from which the appropriation
912 was made.



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

915 218.125 Offset for tax loss associated with certain
916 constitutional amendments affecting fiscally constrained
917 counties.-

918 (2) On or before November 15 of each year, ~~beginning in~~
919 ~~2010~~, each fiscally constrained county shall apply to the
920 Department of Revenue to participate in the distribution of the
921 appropriation and provide documentation supporting the county's
922 estimated reduction in ad valorem tax revenue in the form and
923 manner prescribed by the Department of Revenue. The
924 documentation must include an estimate of the reduction in
925 taxable value directly attributable to revisions of Art. VII of
926 the State Constitution for all county taxing jurisdictions
927 within the county and shall be prepared by the property
928 appraiser in each fiscally constrained county. The documentation
929 must also include the county millage rates applicable in all
930 such jurisdictions for the current year and the prior year,
931 rolled-back rates determined as provided in s. 200.065 for each
932 county taxing jurisdiction, and maximum millage rates that could
933 have been levied by majority vote pursuant to s. 200.065(5)
934 ~~200.185~~. For purposes of this section, each fiscally constrained
935 county's reduction in ad valorem tax revenue shall be calculated
936 as 95 percent of the estimated reduction in taxable value
937 multiplied by the lesser of the 2010 applicable millage rate or
938 the applicable millage rate for each county taxing jurisdiction
939 in the current ~~prior~~ year. If a fiscally constrained county
940 fails to apply for the distribution, its share shall revert to
941 the fund from which the appropriation was made.



942 Section 32. Notwithstanding the application deadline in s.
943 196.173(5), Florida Statutes, the deadline for an eligible
944 servicemember to file a claim for an additional ad valorem tax
945 exemption for a qualifying deployment during the 2011 calendar
946 year is June 1, 2012. Any applicant who seeks to claim the
947 additional exemption and who fails to file an application by
948 June 1 must file an application for the exemption with the
949 property appraiser on or before the 25th day after the mailing
950 by the property appraiser of the notices required under s.
951 194.011(1), Florida Statutes. Upon receipt of sufficient
952 evidence, as determined by the property appraiser, which
953 demonstrates that the applicant was unable to apply for the
954 exemption in a timely manner or otherwise demonstrating
955 extenuating circumstances judged by the property appraiser to
956 warrant granting the exemption, the property appraiser may grant
957 the exemption. If the applicant fails to produce sufficient
958 evidence demonstrating that the applicant was unable to apply
959 for the exemption in a timely manner or otherwise demonstrating
960 extenuating circumstances as judged by the property appraiser,
961 the applicant may file, pursuant to s. 194.011(3), Florida
962 Statutes, a petition with the value adjustment board which
963 requests that the exemption be granted. Such petition must be
964 filed during the taxable year on or before the 25th day after
965 the mailing of the notice by the property appraiser as provided
966 in s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
967 Florida Statutes, the applicant is not required to pay a filing
968 fee for such petition. Upon reviewing the petition, if the
969 applicant is qualified to receive the exemption and demonstrates
970 particular extenuating circumstances as judged by the value



971 adjustment board to warrant granting the exemption, the value
972 adjustment board may grant the exemption for the current year.

973 Section 33. Sections 24, 25, 26, and 32 of this act shall
974 take effect upon this act becoming a law and shall first apply
975 to ad valorem tax rolls for 2012.

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

978
979 ===== T I T L E A M E N D M E N T =====

980 And the title is amended as follows:

981 Delete everything before the enacting clause
982 and insert:

983 A bill to be entitled
984 An act relating to the administration of property
985 taxes; amending s. 192.001, F.S.; revising the
986 definitions of the terms "assessed value of property"
987 and "complete submission of the rolls"; amending s.
988 192.0105, F.S.; providing that a taxpayer has a right
989 to have a hearing before the value adjustment board
990 rescheduled if the hearing is not commenced within a
991 certain period after the scheduled time; repealing s.
992 192.117, F.S., relating to the Property Tax
993 Administration Task Force; amending s. 193.114, F.S.;
994 revising the information that must be included on a
995 real property assessment roll relating to the transfer
996 of ownership of property; defining the term "ownership
997 transfer date"; deleting a requirement to include
998 information relating to a fiduciary on a real property
999 assessment roll; limiting the review of changes in the



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1000 assessed value of real property resulting from an
1001 informal conference with the taxpayer to a review by
1002 the Department of Revenue or a designated entity;
1003 amending s. 193.155, F.S.; providing for designation
1004 of the ownership share to be attributed to certain
1005 persons who abandon a homestead property for purposes
1006 of determining the assessed value of a newly
1007 established homestead under certain circumstances;
1008 amending s. 193.1554, F.S.; deleting obsolete
1009 provisions; providing for the apportionment of
1010 increases in the value of combined and divided parcels
1011 of nonhomestead residential property; providing for
1012 the application of an assessment limitation to a
1013 combined or divided parcel of nonhomestead residential
1014 property; amending s. 193.1555, F.S.; redefining the
1015 term "nonresidential real property" to conform a
1016 cross-reference to the State Constitution; deleting
1017 obsolete provisions; providing for the apportionment
1018 of increases in the value of combined and divided
1019 parcels of property; providing for the application of
1020 an assessment limitation to a combined or divided
1021 parcel of property; amending ss. 193.501, 193.503, and
1022 193.505, F.S.; deleting provisions requiring that the
1023 tax collector report amounts of deferred tax liability
1024 to the Department of Revenue; amending s. 194.032,
1025 F.S.; requiring that certain information be included
1026 in, or provided along with, the notice provided to a
1027 petitioner concerning the time scheduled for an
1028 appearance before a value adjustment board; requiring



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1029 that a hearing before the value adjustment board be
1030 rescheduled if the hearing on the petitioner's
1031 petition is not commenced within a certain time after
1032 the scheduled time; making technical and grammatical
1033 changes; amending s. 194.034, F.S.; deleting an
1034 exception to a requirement that a value adjustment
1035 board render a written decision relating to the
1036 petitioner's failure to make a required payment;
1037 deleting a requirement that the Department of Revenue
1038 be notified of decisions by the value adjustment
1039 board; requiring that the clerk notify the Department
1040 of Revenue of a decision of the value adjustment board
1041 or information relating to the tax impact of the
1042 decision upon request; making technical and
1043 grammatical changes; amending s. 195.072, F.S.;;
1044 requiring the department to provide certain assistance
1045 in investigations of property appraisers; amending s.
1046 195.096, F.S.; authorizing the measures in the
1047 findings resulting from an in-depth review of an
1048 assessment roll of a county to be based on a ratio
1049 that is generally accepted by professional appraisal
1050 organizations in developing a statistically valid
1051 sampling plan under certain circumstances; revising
1052 the requirements for the Department of Revenue to
1053 provide certain information concerning its review of
1054 assessment rolls to the Legislature, the appropriate
1055 property appraiser, and county commissions; requiring
1056 that copies of the review data and findings be
1057 provided upon request; repealing s. 195.0985, F.S.,



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1058 relating to a requirement that the department publish
1059 annual ratio studies; amending s. 195.099, F.S.;
1060 allowing the department discretion in determining
1061 whether to review the assessments of certain
1062 businesses; amending s. 196.031, F.S.; specifying the
1063 order in which homestead exemptions from ad valorem
1064 taxation are applied; amending s. 196.061, F.S.;
1065 clarifying provisions relating to the rental of a
1066 homestead dwelling; amending s. 196.081, F.S.;
1067 authorizing an applicant for an ad valorem tax
1068 exemption for a disabled veteran or for a surviving
1069 spouse to apply for the exemption before receiving
1070 certain documentation from the Federal Government;
1071 requiring refunds of excess taxes paid under certain
1072 circumstances; amending s. 196.082, F.S.; authorizing
1073 an applicant for an ad valorem tax discount available
1074 to disabled veterans to apply for the discount before
1075 receiving certain documentation from the Federal
1076 Government; requiring refunds of excess taxes paid
1077 under certain circumstances; amending s. 196.091,
1078 F.S.; authorizing an applicant for an ad valorem tax
1079 exemption for disabled veterans confined to a
1080 wheelchair to apply for the exemption before receiving
1081 certain documentation from the Federal Government;
1082 requiring refunds of excess taxes paid under certain
1083 circumstances; amending s. 196.101, F.S.; authorizing
1084 an applicant for an ad valorem tax exemption for
1085 totally and permanently disabled persons to apply for
1086 the exemption before receiving certain documentation



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1087 from the Federal Government; requiring refunds of
1088 excess taxes paid under certain circumstances;
1089 amending s. 196.121, F.S.; authorizing the Department
1090 of Revenue to provide certain forms electronically;
1091 deleting a requirement that the department supply
1092 printed forms to property appraisers; amending s.
1093 196.173, F.S.; authorizing servicemembers who receive
1094 a homestead exemption and who are deployed in certain
1095 military operations to receive an additional ad
1096 valorem tax exemption; amending s. 196.198, F.S.;
1097 providing an exemption from ad valorem taxation for
1098 certain property used for educational purposes;
1099 amending s. 196.199, F.S.; providing that property of
1100 a municipality is exempt from ad valorem taxation
1101 under specified circumstances; amending s. 196.202,
1102 F.S.; authorizing an applicant for an ad valorem
1103 exemption for widows, widowers, blind persons, or
1104 persons who are totally and permanently disabled to
1105 apply for the exemption before receiving certain
1106 documentation from the Federal Government; requiring
1107 refunds of excess taxes paid under certain
1108 circumstances; amending s. 196.24, F.S.; authorizing
1109 an applicant for an ad valorem tax exemption for
1110 disabled ex-servicemembers or a surviving spouse to
1111 apply for the exemption before receiving certain
1112 documentation from the Federal Government; requiring
1113 refunds of excess taxes paid under certain
1114 circumstances; amending s. 200.065, F.S.; deleting
1115 obsolete provisions; revising provisions relating to



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1116 the calculation of the rolled-back rate; correcting
1117 cross-references to certain additional taxes; amending
1118 ss. 218.12 and 218.125, F.S.; deleting obsolete
1119 provisions; providing for the reversion of funds
1120 appropriated to offset reductions in ad valorem tax
1121 revenue to a fiscally constrained county if the county
1122 fails to apply for a distribution of funds; providing
1123 a deadline for claiming tax exemptions for qualifying
1124 military deployments during the 2011 calendar year;
1125 providing procedures and requirements for filing
1126 applications and petitions to receive the tax
1127 exemption after the deadline; providing for
1128 retroactive applicability with respect to specified
1129 provisions of the act; providing effective dates.