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LEGISLATIVE ACTION

Senate

House

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Floor: WD/2R

03/09/2012 12:25 PM

Senator Evers moved the following:

Senate Amendment (with title amendment)

Between lines 627 and 628
insert:

Section 16. Subsection (6) and paragraph (e) of subsection
(9) of section 196.011, Florida Statutes, are amended to read:

196.011 Annual application required for exemption.—

(6) (a) Once an original application for tax exemption has
been granted, in each succeeding year on or before February 1,
the property appraiser shall provide ~~mail~~ a renewal application
to the applicant, and the property appraiser shall accept from
each such applicant a renewal application on a form prescribed
by the Department of Revenue. The property appraiser may send



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14 the renewal application electronically or by postal mail.
15 Electronic transmission may be used only with the express
16 consent of the property owner. The ~~Such~~ renewal application must
17 ~~shall~~ be accepted as evidence of exemption by the property
18 appraiser unless he or she denies the application. Upon denial,
19 the property appraiser shall serve, on or before July 1 of each
20 year, a notice setting forth the grounds for denial on the
21 applicant by first-class mail. Any applicant objecting to the
22 ~~such~~ denial may file a petition as provided for in s.
23 194.011(3).

24 (b) Once an original application for tax exemption has been
25 granted under s. 196.26, in each succeeding year on or before
26 February 1, the property appraiser shall provide ~~mail~~ a renewal
27 application to the applicant on a form prescribed by the
28 Department of Revenue. The property appraiser may send the
29 renewal application electronically or by postal mail. Electronic
30 transmission may be used only with the express consent of the
31 property owner. The applicant must certify on the form that the
32 use of the property complies with the restrictions and
33 requirements of the conservation easement. The form shall
34 include a statement that the exemption granted under s. 196.26
35 will not be renewed unless the application is returned to the
36 property appraiser.

37 (9)

38 (e) If an exemption for which the annual application is
39 waived pursuant to this subsection will be denied by the
40 property appraiser in the absence of the refiling of the
41 application, notification of an intent to deny the exemption
42 shall be provided ~~mailed~~ to the owner of the property prior to



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43 February 1. The property appraiser may send the notice
44 electronically or by postal mail. Electronic transmission may be
45 used only with the express consent of the property owner. If the
46 property appraiser fails to timely mail or electronically
47 transmit the ~~such~~ notice, the application deadline for the ~~such~~
48 property owner pursuant to subsection (1) shall be extended to
49 28 days after the date on which the property appraiser mails the
50 ~~such~~ notice.

51
52 ===== T I T L E A M E N D M E N T =====

53 And the title is amended as follows:

54 Between lines 74 and 75

55 insert:

56 196.011, F.S.; authorizing property appraisers to
57 deliver, with the property owner's consent, a renewal
58 application for tax exemption and a notice of intent
59 to deny a tax exemption; amending s.