

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. 193.155, F.S.; providing  
18          for designation of the ownership share to be  
19          attributed to certain persons who abandon a homestead  
20          property for purposes of determining the assessed  
21          value of a newly established homestead under certain  
22          circumstances; amending s. 193.1554, F.S.; deleting  
23          obsolete provisions; providing for the apportionment  
24          of increases in the value of combined and divided  
25          parcels of nonhomestead residential property;  
26          providing for the application of an assessment  
27          limitation to a combined or divided parcel of  
28          nonhomestead residential property; amending s.

29 | 193.1555, F.S.; redefining the term "nonresidential  
30 | real property" to conform a cross-reference to the  
31 | State Constitution; deleting obsolete provisions;  
32 | providing for the apportionment of increases in the  
33 | value of combined and divided parcels of property;  
34 | providing for the application of an assessment  
35 | limitation to a combined or divided parcel of  
36 | property; amending ss. 193.501, 193.503, and 193.505,  
37 | F.S.; deleting provisions requiring that the tax  
38 | collector report amounts of deferred tax liability to  
39 | the Department of Revenue; amending s. 194.032, F.S.;  
40 | requiring that certain information be included in, or  
41 | provided along with, the notice provided to a  
42 | petitioner concerning the time scheduled for an  
43 | appearance before a value adjustment board; requiring  
44 | that a hearing before the value adjustment board be  
45 | rescheduled if the hearing on the petitioner's  
46 | petition is not commenced within a certain time after  
47 | the scheduled time; making technical and grammatical  
48 | changes; amending s. 194.034, F.S.; deleting an  
49 | exception to a requirement that a value adjustment  
50 | board render a written decision relating to the  
51 | petitioner's failure to make a required payment;  
52 | deleting a requirement that the Department of Revenue  
53 | be notified of decisions by the value adjustment  
54 | board; requiring that the clerk notify the Department  
55 | of Revenue of a decision of the value adjustment board  
56 | or information relating to the tax impact of the

57 | decision upon request; making technical and  
58 | grammatical changes; amending s. 195.096, F.S.;  
59 | authorizing the measures in the findings resulting  
60 | from an in-depth review of an assessment roll of a  
61 | county to be based on a ratio that is generally  
62 | accepted by professional appraisal organizations in  
63 | developing a statistically valid sampling plan under  
64 | certain circumstances; revising the requirements for  
65 | the Department of Revenue to provide certain  
66 | information concerning its review of assessment rolls  
67 | to the Legislature, the appropriate property  
68 | appraiser, and county commissions; requiring that  
69 | copies of the review data and findings be provided  
70 | upon request; repealing s. 195.0985, F.S., relating to  
71 | a requirement that the department publish annual ratio  
72 | studies; amending s. 195.099, F.S.; allowing the  
73 | department discretion in determining whether to review  
74 | the assessments of certain businesses; amending s.  
75 | 196.031, F.S.; requiring that specified ad valorem tax  
76 | exemptions be applied before other homestead  
77 | exemptions are applied in the order that results in  
78 | the lowest taxable value of a homestead; amending s.  
79 | 196.081, F.S.; authorizing an applicant for an ad  
80 | valorem tax exemption for a disabled veteran or for a  
81 | surviving spouse to apply for the exemption before  
82 | receiving certain documentation from the Federal  
83 | Government; requiring refunds of excess taxes paid  
84 | under certain circumstances; amending s. 196.082,

85 F.S.; authorizing an applicant for an ad valorem tax  
86 discount available to disabled veterans to apply for  
87 the discount before receiving certain documentation  
88 from the Federal Government; requiring refunds of  
89 excess taxes paid under certain circumstances;  
90 amending s. 196.091, F.S.; authorizing an applicant  
91 for an ad valorem tax exemption for disabled veterans  
92 confined to a wheelchair to apply for the exemption  
93 before receiving certain documentation from the  
94 Federal Government; requiring refunds of excess taxes  
95 paid under certain circumstances; amending s. 196.101,  
96 F.S.; authorizing an applicant for an ad valorem tax  
97 exemption for totally and permanently disabled persons  
98 to apply for the exemption before receiving certain  
99 documentation from the Federal Government; requiring  
100 refunds of excess taxes paid under certain  
101 circumstances; amending s. 196.121, F.S.; authorizing  
102 the Department of Revenue to provide certain forms  
103 electronically; deleting a requirement that the  
104 department supply printed forms to property  
105 appraisers; amending s. 196.199, F.S.; providing that  
106 property of a municipality is exempt from ad valorem  
107 taxation under specified circumstances; providing for  
108 retroactive application; amending s. 196.202, F.S.;  
109 authorizing an applicant for an ad valorem exemption  
110 for widows, widowers, blind persons, or persons who  
111 are totally and permanently disabled to apply for the  
112 exemption before receiving certain documentation from

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113 the Federal Government; requiring refunds of excess  
114 taxes paid under certain circumstances; amending s.  
115 196.24, F.S.; authorizing an applicant for an ad  
116 valorem tax exemption for disabled ex-servicemembers  
117 or a surviving spouse to apply for the exemption  
118 before receiving certain documentation from the  
119 Federal Government; requiring refunds of excess taxes  
120 paid under certain circumstances; amending s. 200.065,  
121 F.S.; deleting obsolete provisions; revising  
122 provisions relating to the calculation of the rolled-  
123 back rate; correcting cross-references to certain  
124 additional taxes; amending s. 200.069, F.S.; requiring  
125 a property appraiser, at the request of the governing  
126 body of a county, to mail an additional form along  
127 with the notice of proposed taxes to notify taxpayers  
128 of the portion of the proposed nonvoted county millage  
129 rate that is attributable to each constitutional  
130 officer and the county commission; amending ss. 218.12  
131 and 218.125, F.S.; deleting obsolete provisions;  
132 providing for the reversion of funds appropriated to  
133 offset reductions in ad valorem tax revenue to a  
134 fiscally constrained county if the county fails to  
135 apply for a distribution of funds; providing effective  
136 dates.

137

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

139

140 Section 1. Subsections (2) and (18) of section 192.001,

141 Florida Statutes, are amended to read:

142 192.001 Definitions.—All definitions set out in chapters 1  
 143 and 200 that are applicable to this chapter are included herein.  
 144 In addition, the following definitions shall apply in the  
 145 imposition of ad valorem taxes:

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

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

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

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

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

169 market value in arriving at assessed value, as prescribed by  
 170 department rule; an electronic ~~a computer tape~~ copy of the  
 171 tangible personal property assessment roll, including for each  
 172 entry a unique account number and such other information as may  
 173 be required by department rule; and an accurate tabular summary  
 174 of per-acre land valuations used for each class of agricultural  
 175 property in preparing the assessment roll, as prescribed by  
 176 department rule.

177 Section 2. Paragraph (d) of subsection (2) of section  
 178 192.0105, Florida Statutes, is amended to read:

179 192.0105 Taxpayer rights.—There is created a Florida  
 180 Taxpayer's Bill of Rights for property taxes and assessments to  
 181 guarantee that the rights, privacy, and property of the  
 182 taxpayers of this state are adequately safeguarded and protected  
 183 during tax levy, assessment, collection, and enforcement  
 184 processes administered under the revenue laws of this state. The  
 185 Taxpayer's Bill of Rights compiles, in one document, brief but  
 186 comprehensive statements that summarize the rights and  
 187 obligations of the property appraisers, tax collectors, clerks  
 188 of the court, local governing boards, the Department of Revenue,  
 189 and taxpayers. Additional rights afforded to payors of taxes and  
 190 assessments imposed under the revenue laws of this state are  
 191 provided in s. 213.015. The rights afforded taxpayers to assure  
 192 that their privacy and property are safeguarded and protected  
 193 during tax levy, assessment, and collection are available only  
 194 insofar as they are implemented in other parts of the Florida  
 195 Statutes or rules of the Department of Revenue. The rights so  
 196 guaranteed to state taxpayers in the Florida Statutes and the

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197 departmental rules include:

198 (2) THE RIGHT TO DUE PROCESS.—

199 (d) The right to prior notice of the value adjustment  
 200 board's hearing date, and the right to the hearing at the within  
 201 4 hours of scheduled time, and the right to have the hearing  
 202 rescheduled if the hearing is not commenced within a reasonable  
 203 time, not to exceed 2 hours, after the scheduled time (see s.  
 204 194.032(2)).

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

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

208 193.114 Preparation of assessment rolls.—

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

210 (n) The recorded selling ~~For each sale of the property in~~  
 211 ~~the previous year, the sale price, ownership transfer~~ sale date,  
 212 and official record book and page number or clerk instrument  
 213 number for each deed or other instrument transferring ownership  
 214 of real property and recorded or otherwise discovered during the  
 215 period beginning 1 year before the assessment date and up to the  
 216 date the assessment roll is submitted to the department. The  
 217 assessment roll shall also include, ~~and~~ the basis for  
 218 qualification or disqualification of a transfer as an arms-  
 219 length transaction. A decision qualifying or disqualifying a  
 220 transfer of property as an arms-length transaction ~~Sale data~~  
 221 ~~must be current on all tax rolls submitted to the department,~~  
 222 ~~and sale qualification decisions~~ must be recorded on the  
 223 assessment tax roll within 3 months after the ~~sale date~~ that the  
 224 deed or other transfer instrument is recorded or otherwise



225 discovered. Sale or transfer data must be current on all tax  
 226 rolls submitted to the department. As used in this paragraph,  
 227 the term "ownership transfer date" means the date that the deed  
 228 or other transfer instrument is signed and notarized or  
 229 otherwise executed.

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

233 Section 5. Paragraphs (f) through (k) of subsection (8) of  
 234 section 193.155, Florida Statutes, are redesignated as  
 235 paragraphs (g) through (l), respectively, present paragraphs (d)  
 236 and (g) of that subsection are amended, and a new paragraph (f)  
 237 is added to that subsection, to read:

238 193.155 Homestead assessments.—Homestead property shall be  
 239 assessed at just value as of January 1, 1994. Property receiving  
 240 the homestead exemption after January 1, 1994, shall be assessed  
 241 at just value as of January 1 of the year in which the property  
 242 receives the exemption unless the provisions of subsection (8)  
 243 apply.

244 (8) Property assessed under this section shall be assessed  
 245 at less than just value when the person who establishes a new  
 246 homestead has received a homestead exemption as of January 1 of  
 247 either of the 2 immediately preceding years. A person who  
 248 establishes a new homestead as of January 1, 2008, is entitled  
 249 to have the new homestead assessed at less than just value only  
 250 if that person received a homestead exemption on January 1,  
 251 2007, and only if this subsection applies retroactive to January  
 252 1, 2008. For purposes of this subsection, a husband and wife who

253 owned and both permanently resided on a previous homestead shall  
254 each be considered to have received the homestead exemption even  
255 though only the husband or the wife applied for the homestead  
256 exemption on the previous homestead. The assessed value of the  
257 newly established homestead shall be determined as provided in  
258 this subsection.

259 (d) If two or more persons abandon jointly owned and  
260 jointly titled property that received a homestead exemption as  
261 of January 1 of either of the 2 immediately preceding years, and  
262 one or more such persons who were entitled to and received a  
263 homestead exemption on the abandoned property establish a new  
264 homestead that would otherwise be eligible for assessment under  
265 this subsection, each such person establishing a new homestead  
266 is entitled to a reduction from just value for the new homestead  
267 equal to the just value of the prior homestead minus the  
268 assessed value of the prior homestead divided by the number of  
269 owners of the prior homestead who received a homestead  
270 exemption, unless the title of the property contains specific  
271 ownership shares, in which case the share of reduction from just  
272 value shall be proportionate to the ownership share. In the case  
273 of a husband and wife abandoning jointly titled property, the  
274 husband and wife may designate the ownership share to be  
275 attributed to each spouse by following the procedure in  
276 paragraph (f). To qualify to make such a designation, the  
277 husband and wife must be married on the date that the jointly  
278 owned property is abandoned. In calculating the assessment  
279 reduction to be transferred from a prior homestead that has an  
280 assessment reduction for living quarters of parents or

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281 grandparents pursuant to s. 193.703, the value calculated  
282 pursuant to s. 193.703(6) must first be added back to the  
283 assessed value of the prior homestead. The total reduction from  
284 just value for all new homesteads established under this  
285 paragraph may not exceed \$500,000. There shall be no reduction  
286 from just value of any new homestead unless the prior homestead  
287 is reassessed at just value or is reassessed under this  
288 subsection as of January 1 after the abandonment occurs.

289 (f) A husband and wife abandoning jointly titled property  
290 who wish to designate the ownership share to be attributed to  
291 each person for purposes of paragraph (d) must file a form  
292 provided by the department with the property appraiser in the  
293 county where such property is located. The form must include a  
294 sworn statement by each person designating the ownership share  
295 to be attributed to each person for purposes of paragraph (d)  
296 and must be filed prior to either person filing the form  
297 required under paragraph (h) to have a parcel of property  
298 assessed under this subsection. Such a designation, once filed  
299 with the property appraiser, is irrevocable.

300 (h)~~(g)~~ In order to have his or her homestead property  
301 assessed under this subsection, a person must file a form  
302 provided by the department as an attachment to the application  
303 for homestead exemption, including a copy of the form required  
304 to be filed under paragraph (f), if applicable. The form, which  
305 must include a sworn statement attesting to the applicant's  
306 entitlement to assessment under this subsection, shall be  
307 considered sufficient documentation for applying for assessment  
308 under this subsection. The department shall require by rule that

309 the required form be submitted with the application for  
 310 homestead exemption under the timeframes and processes set forth  
 311 in chapter 196 to the extent practicable.

312 Section 6. Subsections (2), (3), and (7) of section  
 313 193.1554, Florida Statutes, are amended to read:

314 193.1554 Assessment of nonhomestead residential property.—

315 (2) For all levies other than school district levies,  
 316 nonhomestead residential property shall be assessed at just  
 317 value as of January 1 of the year that the property becomes  
 318 eligible for assessment pursuant to this section,~~2008. Property~~  
 319 ~~placed on the tax roll after January 1, 2008, shall be assessed~~  
 320 ~~at just value as of January 1 of the year in which the property~~  
 321 ~~is placed on the tax roll.~~

322 (3) Beginning in ~~2009,~~ or the year following the year the  
 323 nonhomestead residential property becomes eligible for  
 324 assessment pursuant to this section ~~is placed on the tax roll,~~  
 325 ~~whichever is later,~~ the property shall be reassessed annually on  
 326 January 1. Any change resulting from such reassessment may not  
 327 exceed 10 percent of the assessed value of the property for the  
 328 prior year.

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

333 (a) For divided parcels, the amount by which the sum of  
 334 the just values of the divided parcels exceeds what the just  
 335 value of the parcel would be if undivided shall be attributable  
 336 to the division. This amount shall be apportioned to the parcels

337 pro rata based on their relative just values.

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

342 (c) A parcel that is created by combining or dividing a  
 343 parcel and that is eligible for assessment pursuant to this  
 344 section retains such eligibility and shall be assessed as  
 345 provided in this subsection. A parcel that is combined or  
 346 divided after January 1 and that is included as a combined or  
 347 divided parcel on the tax notice is not considered to be a  
 348 combined or divided parcel for purposes of this section until  
 349 the January 1 on which it is first assessed as a combined or  
 350 divided parcel.

351 Section 7. Subsections (1), (2), (3), and (7) of section  
 352 193.1555, Florida Statutes, are amended to read:

353 193.1555 Assessment of certain residential and  
 354 nonresidential real property.—

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

356 (a) "Nonresidential real property" means real property  
 357 that is not subject to the assessment limitations set forth in  
 358 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State  
 359 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State  
 360 Constitution.

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

364 (2) For all levies other than school district levies,

365 nonresidential real property and residential real property that  
 366 is not assessed under s. 193.155 or s. 193.1554 shall be  
 367 assessed at just value as of January 1 of the year that the  
 368 property becomes eligible for assessment pursuant to this  
 369 section, 2008. Property placed on the tax roll after January 1,  
 370 2008, shall be assessed at just value as of January 1 of the  
 371 year in which the property is placed on the tax roll.

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

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

382 (a) For divided parcels, the amount by which the sum of  
 383 the just values of the divided parcels exceeds what the just  
 384 value of the parcel would be if undivided shall be attributable  
 385 to the division. This amount shall be apportioned to the parcels  
 386 pro rata based on their relative just values.

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

391 (c) A parcel that is created by combining or dividing a  
 392 parcel that is eligible for assessment pursuant to this section

393 retains such eligibility and shall be assessed as provided in  
 394 this subsection. A parcel that is combined or divided after  
 395 January 1 and that is included as a combined or divided parcel  
 396 on the tax notice is not considered to be a combined or divided  
 397 parcel for purposes of this section until the January 1 on which  
 398 it is first assessed as a combined or divided parcel.

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

401 193.501 Assessment of lands subject to a conservation  
 402 easement, environmentally endangered lands, or lands used for  
 403 outdoor recreational or park purposes when land development  
 404 rights have been conveyed or conservation restrictions have been  
 405 covenanted.—

406 (7)(a) The property appraiser shall report to the  
 407 department showing the just value and the classified use value  
 408 of property that is subject to a conservation easement under s.  
 409 704.06, property assessed as environmentally endangered land  
 410 pursuant to this section, and property assessed as outdoor  
 411 recreational or park land.

412 ~~(b) The tax collector shall annually report to the~~  
 413 ~~department the amount of deferred tax liability collected~~  
 414 ~~pursuant to this section.~~

415 Section 9. Paragraph (d) of subsection (9) of section  
 416 193.503, Florida Statutes, is amended to read:

417 193.503 Classification and assessment of historic property  
 418 used for commercial or certain nonprofit purposes.—

419 (9)

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

421 ~~department the amount of deferred tax liability collected~~  
 422 ~~pursuant to this section.~~

423 Section 10. Paragraph (c) of subsection (9) of section  
 424 193.505, Florida Statutes, is amended to read:

425 193.505 Assessment of historically significant property  
 426 when development rights have been conveyed or historic  
 427 preservation restrictions have been covenanted.-

428 (9)

429 ~~(c) The tax collector shall annually report to the~~  
 430 ~~department the amount of deferred tax liability collected~~  
 431 ~~pursuant to this section.~~

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

434 194.032 Hearing purposes; timetable.-

435 (2) (a) The clerk of the governing body of the county shall  
 436 prepare a schedule of appearances before the board based on  
 437 petitions timely filed with him or her. The clerk shall notify  
 438 each petitioner of the scheduled time of his or her appearance  
 439 at least no less than 25 calendar days before ~~prior to~~ the day  
 440 of the ~~such~~ scheduled appearance. The notice shall indicate  
 441 whether the petition has been scheduled to be heard at a  
 442 particular time or during a block of time. If the petition has  
 443 been scheduled to be heard within a block of time, the beginning  
 444 and ending of that block of time shall be indicated on the  
 445 notice; however, as provided in paragraph (b), a petitioner may  
 446 not be required to wait for more than a reasonable time, not to  
 447 exceed 2 hours, after the beginning of the block of time. If the  
 448 petitioner checked the appropriate box on the petition form to



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449 request a copy of the property record card containing relevant  
450 information used in computing the current assessment, the clerk  
451 shall provide the copy of the card along with the notice. Upon  
452 receipt of the notice ~~this notification~~, the petitioner may  
453 ~~shall have the right to~~ reschedule the hearing a single time by  
454 submitting to the clerk ~~of the governing body of the county a~~  
455 written request to reschedule, at least ~~no less than~~ 5 calendar  
456 days before the day of the originally scheduled hearing.

457 ~~(b) A copy of the property record card containing relevant~~  
458 ~~information used in computing the taxpayer's current assessment~~  
459 ~~shall be included with such notice, if said card was requested~~  
460 ~~by the taxpayer. Such request shall be made by checking an~~  
461 ~~appropriate box on the petition form. No petitioner may not~~  
462 ~~shall~~ be required to wait for more than a reasonable time, not  
463 to exceed 2 4 hours, after ~~from~~ the scheduled time for the  
464 hearing to commence. ~~and,~~ If the hearing is not commenced  
465 within his or her petition is not heard in that time, the  
466 petitioner may inform, ~~at his or her option, report to the~~  
467 chairperson of the meeting that he or she intends to leave. ~~and,~~  
468 ~~and,~~ If the petitioner leaves he or she is not heard  
469 immediately, the clerk shall reschedule the hearing, and the  
470 rescheduling is not considered to be a request to reschedule as  
471 provided in paragraph (a) petitioner's administrative remedies  
472 will be deemed to be exhausted, and he or she may seek further  
473 relief as he or she deems appropriate.

474 (c) Failure on three occasions with respect to any single  
475 tax year to convene at the scheduled time of meetings of the  
476 board is ~~shall constitute~~ grounds for removal from office by the

477 Governor for neglect of duties.

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

480 194.034 Hearing procedures; rules.—

481 (2) In each case, except if the ~~when a~~ complaint is  
 482 withdrawn by the petitioner or if the complaint, is acknowledged  
 483 as correct by the property appraiser, ~~or is denied pursuant to~~  
 484 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a  
 485 written decision. All such decisions shall be issued within 20  
 486 calendar days after ~~of~~ the last day the board is in session  
 487 under s. 194.032. The decision of the board must ~~shall~~ contain  
 488 findings of fact and conclusions of law and must ~~shall~~ include  
 489 reasons for upholding or overturning the determination of the  
 490 property appraiser. If ~~When~~ a special magistrate has been  
 491 appointed, the recommendations of the special magistrate shall  
 492 be considered by the board. The clerk, upon issuance of a  
 493 decision ~~the decisions,~~ shall, on a form provided by the  
 494 Department of Revenue, notify by first-class mail each taxpayer  
 495 and, the property appraiser, ~~and the department~~ of the decision  
 496 of the board. If requested by the Department of Revenue, the  
 497 clerk shall provide to the department a copy of the decision or  
 498 information relating to the tax impact of the findings and  
 499 results of the board as described in s. 194.037 in the manner  
 500 and form requested.

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

504 195.096 Review of assessment rolls.—

505           (2) The department shall conduct, no less frequently than  
 506 once every 2 years, an in-depth review of the assessment rolls  
 507 of each county. The department need not individually study every  
 508 use-class of property set forth in s. 195.073, but shall at a  
 509 minimum study the level of assessment in relation to just value  
 510 of each classification specified in subsection (3). Such in-  
 511 depth review may include proceedings of the value adjustment  
 512 board and the audit or review of procedures used by the counties  
 513 to appraise property.

514           (f) Within 120 days after ~~following~~ the receipt of a  
 515 county assessment roll by the executive director of the  
 516 department pursuant to s. 193.1142(1), or within 10 days after  
 517 approval of the assessment roll, whichever is later, the  
 518 department shall complete the review for that county and publish  
 519 the department's ~~forward its~~ findings. The findings must  
 520 include, ~~including~~ a statement of the confidence interval for  
 521 the median and such other measures as may be appropriate for  
 522 each classification or subclassification studied and for the  
 523 roll as a whole, ~~employing a 95 percent level of confidence,~~ and  
 524 related statistical and analytical details. The measures in the  
 525 findings must be based on:

- 526           1. A 95 percent level of confidence; or
- 527           2. Ratio study standards that are generally accepted by  
 528 professional appraisal organizations in developing a  
 529 statistically valid sampling plan if a 95 percent level of  
 530 confidence is not attainable to the Senate and the House of  
 531 Representatives committees with oversight responsibilities for  
 532 taxation, and the appropriate property appraiser. Upon releasing

533 ~~its findings, the department shall notify the chairperson of the~~  
534 ~~appropriate county commission or the corresponding official~~  
535 ~~under a consolidated charter that the department's findings are~~  
536 ~~available upon request. The department shall, within 90 days~~  
537 ~~after receiving a written request from the chairperson of the~~  
538 ~~appropriate county commission or the corresponding official~~  
539 ~~under a consolidated charter, forward a copy of its findings,~~  
540 ~~including the confidence interval for the median and such other~~  
541 ~~measures of each classification or subclassification studied and~~  
542 ~~for all the roll as a whole, and related statistical and~~  
543 ~~analytical details, to the requesting party.~~

544 (3) (a) Upon completion of review pursuant to paragraph  
545 (2) (f), the department shall publish the results of reviews  
546 conducted under this section. The results must include all  
547 statistical and analytical measures computed under this section  
548 for the real property assessment roll as a whole, the personal  
549 property assessment roll as a whole, and independently for the  
550 following real property classes if ~~whenever~~ the classes  
551 constituted 5 percent or more of the total assessed value of  
552 real property in a county on the previous tax roll:

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

556 2. Residential property that consists of two or more  
557 primary living units.

558 3. Agricultural, high-water recharge, historic property  
559 used for commercial or certain nonprofit purposes, and other  
560 use-valued property.

- 561 4. Vacant lots.
- 562 5. Nonagricultural acreage and other undeveloped parcels.
- 563 6. Improved commercial and industrial property.
- 564 7. Taxable institutional or governmental, utility, locally
- 565 assessed railroad, oil, gas and mineral land, subsurface rights,
- 566 and other real property.

567

568 If ~~When~~ one of the above classes constituted less than 5 percent

569 of the total assessed value of all real property in a county on

570 the previous assessment roll, the department may combine it with

571 one or more other classes of real property for purposes of

572 assessment ratio studies or use the weighted average of the

573 other classes for purposes of calculating the level of

574 assessment for all real property in a county. The department

575 shall also publish such results for any subclassifications of

576 the classes or assessment rolls it may have chosen to study.

577 (b) If ~~When~~ necessary for compliance with s. 1011.62, and

578 for those counties not being studied in the current year, the

579 department shall project value-weighted mean levels of

580 assessment for each county. The department shall make its

581 projection based upon the best information available, using

582 ~~utilizing~~ professionally accepted methodology, and shall

583 separately allocate changes in total assessed value to:

- 584 1. New construction, additions, and deletions.
- 585 2. Changes in the value of the dollar.
- 586 3. Changes in the market value of property other than
- 587 those attributable to changes in the value of the dollar.
- 588 4. Changes in the level of assessment.

589  
590 In lieu of the statistical and analytical measures published  
591 pursuant to paragraph (a), the department shall publish details  
592 concerning the computation of estimated assessment levels and  
593 the allocation of changes in assessed value for those counties  
594 not subject to an in-depth review.

595 (c) Upon publication of data and findings as required by  
596 this subsection, the department shall notify the committees of  
597 the Senate and of the House of Representatives having oversight  
598 responsibility for taxation, the appropriate property appraiser,  
599 and the county commission chair or corresponding official under  
600 a consolidated charter. Copies of the data and findings shall be  
601 provided upon request.

602 Section 14. Section 195.0985, Florida Statutes, is  
603 repealed.

604 Section 15. Section 195.099, Florida Statutes, is amended  
605 to read:

606 195.099 Periodic review.—

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

611 (b) This subsection shall expire on the date specified in  
612 s. 290.016 for the expiration of the Florida Enterprise Zone  
613 Act.

614 (2) The department may ~~shall~~ review the assessments of new  
615 and expanded businesses granted an exemption pursuant to s.  
616 196.1995 to ensure parity of level of assessment with other

617 classifications of property.

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

620 196.031 Exemption of homesteads.—

621 (7) Unless the homestead property is totally exempt from  
622 ad valorem taxation, the exemptions provided in paragraphs  
623 (1) (a) and (b) shall be applied before ~~and~~ other homestead  
624 exemptions which shall then be applied in the order that results  
625 in the lowest taxable value. as follows:

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

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

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

635 ~~(d) Other exemptions include and shall be applied in the~~  
636 ~~following order: widows, widowers, blind persons, and disabled~~  
637 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~  
638 ~~and surviving spouses, as provided in s. 196.24, applicable to~~  
639 ~~all levies; the local option low-income senior exemption up to~~  
640 ~~\$50,000, applicable to county levies or municipal levies, as~~  
641 ~~provided in s. 196.075; and the veterans percentage discount, as~~  
642 ~~provided in s. 196.082.~~

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

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645 196.081 Exemption for certain permanently and totally  
646 disabled veterans and for surviving spouses of veterans.—

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

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

658 196.082 Discounts for disabled veterans.—

659 (6) An applicant for the discount under this section may  
660 apply for the discount before receiving the necessary  
661 documentation from the United States Department of Veterans  
662 Affairs or its predecessor. Upon receipt of the documentation,  
663 the discount shall be granted as of the date of the original  
664 application, and the excess taxes paid shall be refunded. Any  
665 refund of excess taxes paid shall be limited to those paid  
666 during the 4-year period of limitation set forth in s.  
667 197.182(1)(e).

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

670 196.091 Exemption for disabled veterans confined to  
671 wheelchairs.—

672 (4) An applicant for the exemption under this section may



673 apply for the exemption before receiving the necessary  
 674 documentation from the United States Government or the United  
 675 States Department of Veterans Affairs or its predecessor. Upon  
 676 receipt of the documentation, the exemption shall be granted as  
 677 of the date of the original application, and the excess taxes  
 678 paid shall be refunded. Any refund of excess taxes paid shall be  
 679 limited to those paid during the 4-year period of limitation set  
 680 forth in s. 197.182(1)(e).

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

683 196.101 Exemption for totally and permanently disabled  
 684 persons.—

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

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

696 196.121 Homestead exemptions; forms.—

697 (1) The Department of Revenue shall provide, by electronic  
 698 means or other methods designated by the department, ~~furnish to~~  
 699 ~~the property appraiser of each county a sufficient number of~~  
 700 ~~printed~~ forms to be filed by taxpayers claiming to be entitled

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701 to a homestead ~~said~~ exemption and shall prescribe the content of  
 702 such forms by rule.

703 Section 22. Paragraph (d) is added to subsection (1) of  
 704 section 196.199, Florida Statutes, to read:

705 196.199 Government property exemption.—

706 (1) Property owned and used by the following governmental  
 707 units shall be exempt from taxation under the following  
 708 conditions:

709 (d) All property of municipalities of this state shall be  
 710 exempt from ad valorem taxation when used as an essential  
 711 ancillary function of a facility constructed with financing  
 712 obtained in part by pledging proceeds from the tax authorized  
 713 under s. 212.0305(4) that is upon exempt or immune federal,  
 714 state, or county property.

715 Section 23. The exemption from ad valorem taxation created  
 716 by the addition of paragraph (d) to subsection (1) of s.  
 717 196.199, Florida Statutes, in section 22 of this act shall apply  
 718 retroactively to the 2012 tax roll.

719 Section 24. Section 196.202, Florida Statutes, is amended  
 720 to read:

721 196.202 Property of widows, widowers, blind persons, and  
 722 persons totally and permanently disabled.—

723 (1) Property to the value of \$500 of every widow, widower,  
 724 blind person, or totally and permanently disabled person who is  
 725 a bona fide resident of this state is ~~shall be~~ exempt from  
 726 taxation. As used in this section, the term "totally and  
 727 permanently disabled person" means a person who is currently  
 728 certified by a physician licensed in this state, by the United

729 States Department of Veterans Affairs or its predecessor, or by  
 730 the Social Security Administration to be totally and permanently  
 731 disabled.

732 (2) An applicant for the exemption under this section may  
 733 apply for the exemption before receiving the necessary  
 734 documentation from the United States Department of Veterans  
 735 Affairs or its predecessor, or the Social Security  
 736 Administration. Upon receipt of the documentation, the exemption  
 737 shall be granted as of the date of the original application, and  
 738 the excess taxes paid shall be refunded. Any refund of excess  
 739 taxes paid shall be limited to those paid during the 4-year  
 740 period of limitation set forth in s. 197.182(1)(e).

741 Section 25. Section 196.24, Florida Statutes, is amended  
 742 to read:

743 196.24 Exemption for disabled ex-servicemember or  
 744 surviving spouse; evidence of disability.-

745 (1) Any ex-servicemember, as defined in s. 196.012, who is  
 746 a bona fide resident of the state, who was discharged under  
 747 honorable conditions, and who has been disabled to a degree of  
 748 10 percent or more by misfortune or while serving during a  
 749 period of wartime service as defined in s. 1.01(14), ~~or by~~  
 750 ~~misfortune,~~ is entitled to the exemption from taxation provided  
 751 for in s. 3(b), Art. VII of the State Constitution as provided  
 752 in this section. Property to the value of \$5,000 of such a  
 753 person is exempt from taxation. The production by him or her of  
 754 a certificate of disability from the United States Government or  
 755 the United States Department of Veterans Affairs or its  
 756 predecessor before the property appraiser of the county wherein

757 the ex-servicemember's property lies is prima facie evidence of  
 758 the fact that he or she is entitled to the exemption. The  
 759 unremarried surviving spouse of such a disabled ex-servicemember  
 760 who, on the date of the disabled ex-servicemember's death, had  
 761 been married to the disabled ex-servicemember for at least 5  
 762 years is also entitled to the exemption.

763 (2) An applicant for the exemption under this section may  
 764 apply for the exemption before receiving the necessary  
 765 documentation from the United States Government or the United  
 766 States Department of Veterans Affairs or its predecessor. Upon  
 767 receipt of the documentation, the exemption shall be granted as  
 768 of the date of the original application, and the excess taxes  
 769 paid shall be refunded. Any refund of excess taxes paid shall be  
 770 limited to those paid during the 4-year period of limitation set  
 771 forth in s. 197.182(1)(e).

772 Section 26. Effective July 1, 2012, subsection (5) and  
 773 paragraph (a) of subsection (10) of section 200.065, Florida  
 774 Statutes, are amended to read:

775 200.065 Method of fixing millage.—

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

778 (a) The maximum millage rate that a county, municipality,  
 779 special district dependent to a county or municipality,  
 780 municipal service taxing unit, or independent special district  
 781 may levy is a rolled-back rate based on the amount of taxes  
 782 which would have been levied in the prior year if the maximum  
 783 millage rate had been applied, adjusted for change in per capita  
 784 Florida personal income, unless a higher rate was ~~is~~ adopted, in

785 | which case the maximum is the adopted rate. The maximum millage  
786 | rate applicable to a county authorized to levy a county public  
787 | hospital surtax under s. 212.055 and which did so in fiscal year  
788 | 2007 shall exclude the revenues required to be contributed to  
789 | the county public general hospital in the current fiscal year  
790 | for the purposes of making the maximum millage rate calculation,  
791 | but shall be added back to the maximum millage rate allowed  
792 | after the roll back has been applied, the total of which shall  
793 | be considered the maximum millage rate for such a county for  
794 | purposes of this subsection. The revenue required to be  
795 | contributed to the county public general hospital for the  
796 | upcoming fiscal year shall be calculated as 11.873 percent times  
797 | the millage rate levied for countywide purposes in fiscal year  
798 | 2007 times 95 percent of the preliminary tax roll for the  
799 | upcoming fiscal year. A higher rate may be adopted only under  
800 | the following conditions:

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

807 |       2. A rate in excess of 110 percent may be adopted if  
808 | approved by a unanimous vote of the membership of the governing  
809 | body of the county, municipality, or independent district or by  
810 | a three-fourths vote of the membership of the governing body if  
811 | the governing body has nine or more members, or if the rate is  
812 | approved by a referendum.

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

837  
838 Any unit of government operating under a home rule charter  
839 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State  
840 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the

841 State Constitution of 1968, which is granted the authority in  
 842 the State Constitution to exercise all the powers conferred now  
 843 or hereafter by general law upon municipalities and which  
 844 exercises such powers in the unincorporated area shall be  
 845 recognized as a municipality under this subsection. For a  
 846 downtown development authority established before the effective  
 847 date of the 1968 State Constitution which has a millage that  
 848 must be approved by a municipality, the governing body of that  
 849 municipality shall be considered the governing body of the  
 850 downtown development authority for purposes of this subsection.

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

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

880 NOTICE OF TAX FOR SCHOOL  
 881 CAPITAL OUTLAY  
 882

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

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

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

893  
 894 ...(list of capital outlay projects)...  
 895

896 All concerned citizens are invited to a public hearing to



897 | be held on ...(date and time)... at ...(meeting place)....

898 |         A DECISION on the proposed CAPITAL OUTLAY TAXES will be  
899 | made at this hearing.

900 |         Section 27. Subsection (11) is added to section 200.069,  
901 | Florida Statutes, to read:

902 |         200.069 Notice of proposed property taxes and non-ad  
903 | valorem assessments.—Pursuant to s. 200.065(2)(b), the property  
904 | appraiser, in the name of the taxing authorities and local  
905 | governing boards levying non-ad valorem assessments within his  
906 | or her jurisdiction and at the expense of the county, shall  
907 | prepare and deliver by first-class mail to each taxpayer to be  
908 | listed on the current year's assessment roll a notice of  
909 | proposed property taxes, which notice shall contain the elements  
910 | and use the format provided in the following form.

911 | Notwithstanding the provisions of s. 195.022, no county officer  
912 | shall use a form other than that provided herein. The Department  
913 | of Revenue may adjust the spacing and placement on the form of  
914 | the elements listed in this section as it considers necessary  
915 | based on changes in conditions necessitated by various taxing  
916 | authorities. If the elements are in the order listed, the  
917 | placement of the listed columns may be varied at the discretion  
918 | and expense of the property appraiser, and the property  
919 | appraiser may use printing technology and devices to complete  
920 | the form, the spacing, and the placement of the information in  
921 | the columns. A county officer may use a form other than that  
922 | provided by the department for purposes of this part, but only  
923 | if his or her office pays the related expenses and he or she  
924 | obtains prior written permission from the executive director of

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925 the department; however, a county officer may not use a form the  
926 substantive content of which is at variance with the form  
927 prescribed by the department. The county officer may continue to  
928 use such an approved form until the law that specifies the form  
929 is amended or repealed or until the officer receives written  
930 disapproval from the executive director.

931 (11) At the request of the governing body of the county,  
932 the property appraiser shall mail an additional form to each  
933 taxpayer within his or her jurisdiction along with the notice of  
934 proposed taxes. Any costs related to this form shall be borne by  
935 the county. The form may include information regarding the  
936 proposed budget for the county, inform taxpayers of the portion  
937 of the proposed nonvoted county millage rate that is  
938 attributable to each constitutional officer and the county  
939 commission, and include:

940 (a) The dollar value of proposed nonvoted property tax  
941 funding for each constitutional officer and the county  
942 commission.

943 (b) The percent of the total nonvoted property tax  
944 revenues designated for each constitutional officer and the  
945 county commission in the proposed budget.

946 (c) The proposed nonvoted millage rate for each  
947 constitutional officer and the county commission, calculated by  
948 multiplying the percent of the total nonvoted property tax  
949 revenues designated for each entity by the county's proposed  
950 nonvoted millage rate.

951 Section 28. Effective July 1, 2012, subsection (2) of  
952 section 218.12, Florida Statutes, is amended to read:

953 218.12 Appropriations to offset reductions in ad valorem  
 954 tax revenue in fiscally constrained counties.—

955 (2) On or before November 15 of each year, ~~beginning in~~  
 956 ~~2008~~, each fiscally constrained county shall apply to the  
 957 Department of Revenue to participate in the distribution of the  
 958 appropriation and provide documentation supporting the county's  
 959 estimated reduction in ad valorem tax revenue in the form and  
 960 manner prescribed by the Department of Revenue. The  
 961 documentation must include an estimate of the reduction in  
 962 taxable value directly attributable to revisions of Art. VII of  
 963 the State Constitution for all county taxing jurisdictions  
 964 within the county and shall be prepared by the property  
 965 appraiser in each fiscally constrained county. The documentation  
 966 must also include the county millage rates applicable in all  
 967 such jurisdictions for both the current year and the prior year;  
 968 rolled-back rates, determined as provided in s. 200.065, for  
 969 each county taxing jurisdiction; and maximum millage rates that  
 970 could have been levied by majority vote pursuant to s.  
 971 200.065(5) ~~s. 200.185~~. For purposes of this section, each  
 972 fiscally constrained county's reduction in ad valorem tax  
 973 revenue shall be calculated as 95 percent of the estimated  
 974 reduction in taxable value times the lesser of the 2007  
 975 applicable millage rate or the applicable millage rate for each  
 976 county taxing jurisdiction in the current ~~prior~~ year. If a  
 977 fiscally constrained county fails to apply for the distribution,  
 978 its share shall revert to the fund from which the appropriation  
 979 was made.

980 Section 29. Effective July 1, 2012, subsection (2) of

981 section 218.125, Florida Statutes, is amended to read:

982 218.125 Offset for tax loss associated with certain  
 983 constitutional amendments affecting fiscally constrained  
 984 counties.—

985 (2) On or before November 15 of each year, ~~beginning in~~  
 986 ~~2010,~~ each fiscally constrained county shall apply to the  
 987 Department of Revenue to participate in the distribution of the  
 988 appropriation and provide documentation supporting the county's  
 989 estimated reduction in ad valorem tax revenue in the form and  
 990 manner prescribed by the Department of Revenue. The  
 991 documentation must include an estimate of the reduction in  
 992 taxable value directly attributable to revisions of Art. VII of  
 993 the State Constitution for all county taxing jurisdictions  
 994 within the county and shall be prepared by the property  
 995 appraiser in each fiscally constrained county. The documentation  
 996 must also include the county millage rates applicable in all  
 997 such jurisdictions for the current year and the prior year,  
 998 rolled-back rates determined as provided in s. 200.065 for each  
 999 county taxing jurisdiction, and maximum millage rates that could  
 1000 have been levied by majority vote pursuant to s. 200.065(5)  
 1001 ~~200.185~~. For purposes of this section, each fiscally constrained  
 1002 county's reduction in ad valorem tax revenue shall be calculated  
 1003 as 95 percent of the estimated reduction in taxable value  
 1004 multiplied by the lesser of the 2010 applicable millage rate or  
 1005 the applicable millage rate for each county taxing jurisdiction  
 1006 in the current prior year. If a fiscally constrained county  
 1007 fails to apply for the distribution, its share shall revert to  
 1008 the fund from which the appropriation was made.

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1009 |           Section 30. Except as otherwise expressly provided in this  
1010 | act, this act shall take effect upon becoming a law.