

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. 196.198, F.S.; providing an
106 exemption from ad valorem taxation for certain
107 property used for educational purposes; providing for
108 retroactive application; amending s. 196.199, F.S.;
109 providing that property of a municipality is exempt
110 from ad valorem taxation under specified
111 circumstances; providing for retroactive application;
112 amending s. 196.202, F.S.; authorizing an applicant

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

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

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

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

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

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

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

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

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

169 the valuation date, the type and amount of any exemption
 170 granted, and such other information as may be required by
 171 department rule; an accurate tabular summary by property class
 172 of any adjustments made to recorded selling prices or fair
 173 market value in arriving at assessed value, as prescribed by
 174 department rule; an electronic ~~a computer tape~~ copy of the
 175 tangible personal property assessment roll, including for each
 176 entry a unique account number and such other information as may
 177 be required by department rule; and an accurate tabular summary
 178 of per-acre land valuations used for each class of agricultural
 179 property in preparing the assessment roll, as prescribed by
 180 department rule.

181 Section 2. Paragraph (d) of subsection (2) of section
 182 192.0105, Florida Statutes, is amended to read:

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

197 during tax levy, assessment, and collection are available only
 198 insofar as they are implemented in other parts of the Florida
 199 Statutes or rules of the Department of Revenue. The rights so
 200 guaranteed to state taxpayers in the Florida Statutes and the
 201 departmental rules include:

202 (2) THE RIGHT TO DUE PROCESS.—

203 (d) The right to prior notice of the value adjustment
 204 board's hearing date, ~~and~~ the right to the hearing at the within
 205 4 hours of scheduled time, and the right to have the hearing
 206 rescheduled if the hearing is not commenced within a reasonable
 207 time, not to exceed 2 hours, after the scheduled time (see s.
 208 194.032(2)).

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

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

212 193.114 Preparation of assessment rolls.—

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

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

225 ~~must be current on all tax rolls submitted to the department,~~
226 ~~and sale qualification decisions must be recorded on the~~
227 assessment tax roll within 3 months after the sale date that the
228 deed or other transfer instrument is recorded or otherwise
229 discovered. If, subsequent to the initial decision qualifying or
230 disqualifying a transfer of property, the property appraiser
231 obtains information indicating that the initial decision should
232 be changed, the property appraiser may change the qualification
233 decision and, if so, must document the reason for the change in
234 a manner acceptable to the executive director or the executive
235 director's designee. Sale or transfer data must be current on
236 all tax rolls submitted to the department. As used in this
237 paragraph, the term "ownership transfer date" means the date
238 that the deed or other transfer instrument is signed and
239 notarized or otherwise executed.

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

243 Section 5. Paragraphs (f) through (k) of subsection (8) of
244 section 193.155, Florida Statutes, are redesignated as
245 paragraphs (g) through (l), respectively, present paragraphs (d)
246 and (g) of that subsection are amended, and a new paragraph (f)
247 is added to that subsection, to read:

248 193.155 Homestead assessments.—Homestead property shall be
249 assessed at just value as of January 1, 1994. Property receiving
250 the homestead exemption after January 1, 1994, shall be assessed
251 at just value as of January 1 of the year in which the property
252 receives the exemption unless the provisions of subsection (8)

253 | apply.

254 | (8) Property assessed under this section shall be assessed
255 | at less than just value when the person who establishes a new
256 | homestead has received a homestead exemption as of January 1 of
257 | either of the 2 immediately preceding years. A person who
258 | establishes a new homestead as of January 1, 2008, is entitled
259 | to have the new homestead assessed at less than just value only
260 | if that person received a homestead exemption on January 1,
261 | 2007, and only if this subsection applies retroactive to January
262 | 1, 2008. For purposes of this subsection, a husband and wife who
263 | owned and both permanently resided on a previous homestead shall
264 | each be considered to have received the homestead exemption even
265 | though only the husband or the wife applied for the homestead
266 | exemption on the previous homestead. The assessed value of the
267 | newly established homestead shall be determined as provided in
268 | this subsection.

269 | (d) If two or more persons abandon jointly owned and
270 | jointly titled property that received a homestead exemption as
271 | of January 1 of either of the 2 immediately preceding years, and
272 | one or more such persons who were entitled to and received a
273 | homestead exemption on the abandoned property establish a new
274 | homestead that would otherwise be eligible for assessment under
275 | this subsection, each such person establishing a new homestead
276 | is entitled to a reduction from just value for the new homestead
277 | equal to the just value of the prior homestead minus the
278 | assessed value of the prior homestead divided by the number of
279 | owners of the prior homestead who received a homestead
280 | exemption, unless the title of the property contains specific

281 ownership shares, in which case the share of reduction from just
282 value shall be proportionate to the ownership share. In the case
283 of a husband and wife abandoning jointly titled property, the
284 husband and wife may designate the ownership share to be
285 attributed to each spouse by following the procedure in
286 paragraph (f). To qualify to make such a designation, the
287 husband and wife must be married on the date that the jointly
288 owned property is abandoned. In calculating the assessment
289 reduction to be transferred from a prior homestead that has an
290 assessment reduction for living quarters of parents or
291 grandparents pursuant to s. 193.703, the value calculated
292 pursuant to s. 193.703(6) must first be added back to the
293 assessed value of the prior homestead. The total reduction from
294 just value for all new homesteads established under this
295 paragraph may not exceed \$500,000. There shall be no reduction
296 from just value of any new homestead unless the prior homestead
297 is reassessed at just value or is reassessed under this
298 subsection as of January 1 after the abandonment occurs.

299 (f) A husband and wife abandoning jointly titled property
300 who wish to designate the ownership share to be attributed to
301 each person for purposes of paragraph (d) must file a form
302 provided by the department with the property appraiser in the
303 county where such property is located. The form must include a
304 sworn statement by each person designating the ownership share
305 to be attributed to each person for purposes of paragraph (d)
306 and must be filed prior to either person filing the form
307 required under paragraph (h) to have a parcel of property
308 assessed under this subsection. Such a designation, once filed

309 with the property appraiser, is irrevocable.

310 (h) ~~(g)~~ In order to have his or her homestead property
 311 assessed under this subsection, a person must file a form
 312 provided by the department as an attachment to the application
 313 for homestead exemption, including a copy of the form required
 314 to be filed under paragraph (f), if applicable. The form, which
 315 must include a sworn statement attesting to the applicant's
 316 entitlement to assessment under this subsection, shall be
 317 considered sufficient documentation for applying for assessment
 318 under this subsection. The department shall require by rule that
 319 the required form be submitted with the application for
 320 homestead exemption under the timeframes and processes set forth
 321 in chapter 196 to the extent practicable.

322 Section 6. Subsections (2), (3), and (7) of section
 323 193.1554, Florida Statutes, are amended to read:

324 193.1554 Assessment of nonhomestead residential property.—

325 (2) For all levies other than school district levies,
 326 nonhomestead residential property shall be assessed at just
 327 value as of January 1 of the year that the property becomes
 328 eligible for assessment pursuant to this section, ~~2008. Property~~
 329 ~~placed on the tax roll after January 1, 2008, shall be assessed~~
 330 ~~at just value as of January 1 of the year in which the property~~
 331 ~~is placed on the tax roll.~~

332 (3) Beginning in ~~2009,~~ ~~or~~ the year following the year the
 333 nonhomestead residential property becomes eligible for
 334 assessment pursuant to this section ~~is placed on the tax roll,~~
 335 ~~whichever is later,~~ the property shall be reassessed annually on
 336 January 1. Any change resulting from such reassessment may not

337 exceed 10 percent of the assessed value of the property for the
338 prior year.

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

343 (a) For divided parcels, the amount by which the sum of
344 the just values of the divided parcels exceeds what the just
345 value of the parcel would be if undivided shall be attributable
346 to the division. This amount shall be apportioned to the parcels
347 pro rata based on their relative just values.

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

352 (c) A parcel that is created by combining or dividing a
353 parcel and that is eligible for assessment pursuant to this
354 section retains such eligibility and shall be assessed as
355 provided in this subsection. A parcel that is combined or
356 divided after January 1 and that is included as a combined or
357 divided parcel on the tax notice is not considered to be a
358 combined or divided parcel for purposes of this section until
359 the January 1 on which it is first assessed as a combined or
360 divided parcel.

361 Section 7. Subsections (1), (2), (3), and (7) of section
362 193.1555, Florida Statutes, are amended to read:

363 193.1555 Assessment of certain residential and
364 nonresidential real property.—

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

366 (a) "Nonresidential real property" means real property
 367 that is not subject to the assessment limitations set forth in
 368 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
 369 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State
 370 Constitution.

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

374 (2) For all levies other than school district levies,
 375 nonresidential real property and residential real property that
 376 is not assessed under s. 193.155 or s. 193.1554 shall be
 377 assessed at just value as of January 1 of the year that the
 378 property becomes eligible for assessment pursuant to this
 379 section, 2008. ~~Property placed on the tax roll after January 1,~~
 380 ~~2008, shall be assessed at just value as of January 1 of the~~
 381 ~~year in which the property is placed on the tax roll.~~

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

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

392 (a) For divided parcels, the amount by which the sum of

393 the just values of the divided parcels exceeds what the just
 394 value of the parcel would be if undivided shall be attributable
 395 to the division. This amount shall be apportioned to the parcels
 396 pro rata based on their relative just values.

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

401 (c) A parcel that is created by combining or dividing a
 402 parcel that is eligible for assessment pursuant to this section
 403 retains such eligibility and shall be assessed as provided in
 404 this subsection. A parcel that is combined or divided after
 405 January 1 and that is included as a combined or divided parcel
 406 on the tax notice is not considered to be a combined or divided
 407 parcel for purposes of this section until the January 1 on which
 408 it is first assessed as a combined or divided parcel.

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

411 193.501 Assessment of lands subject to a conservation
 412 easement, environmentally endangered lands, or lands used for
 413 outdoor recreational or park purposes when land development
 414 rights have been conveyed or conservation restrictions have been
 415 covenanted.—

416 (7)~~(a)~~ The property appraiser shall report to the
 417 department showing the just value and the classified use value
 418 of property that is subject to a conservation easement under s.
 419 704.06, property assessed as environmentally endangered land
 420 pursuant to this section, and property assessed as outdoor

421 recreational or park land.

422 ~~(b) The tax collector shall annually report to the~~
 423 ~~department the amount of deferred tax liability collected~~
 424 ~~pursuant to this section.~~

425 Section 9. Paragraph (d) of subsection (9) of section
 426 193.503, Florida Statutes, is amended to read:

427 193.503 Classification and assessment of historic property
 428 used for commercial or certain nonprofit purposes.—

429 (9)

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

433 Section 10. Paragraph (c) of subsection (9) of section
 434 193.505, Florida Statutes, is amended to read:

435 193.505 Assessment of historically significant property
 436 when development rights have been conveyed or historic
 437 preservation restrictions have been covenanted.—

438 (9)

439 ~~(c) The tax collector shall annually report to the~~
 440 ~~department the amount of deferred tax liability collected~~
 441 ~~pursuant to this section.~~

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

444 194.032 Hearing purposes; timetable.—

445 (2) (a) The clerk of the governing body of the county shall
 446 prepare a schedule of appearances before the board based on
 447 petitions timely filed with him or her. The clerk shall notify
 448 each petitioner of the scheduled time of his or her appearance

449 at least no less than 25 calendar days before ~~prior to~~ the day
450 of ~~the such~~ scheduled appearance. The notice shall indicate
451 whether the petition has been scheduled to be heard at a
452 particular time or during a block of time. If the petition has
453 been scheduled to be heard within a block of time, the beginning
454 and ending of that block of time shall be indicated on the
455 notice; however, as provided in paragraph (b), a petitioner may
456 not be required to wait for more than a reasonable time, not to
457 exceed 2 hours, after the beginning of the block of time. If the
458 petitioner checked the appropriate box on the petition form to
459 request a copy of the property record card containing relevant
460 information used in computing the current assessment, the clerk
461 shall provide the copy of the card along with the notice. Upon
462 receipt of the notice ~~this notification~~, the petitioner may
463 ~~shall have the right to~~ reschedule the hearing a single time by
464 submitting to the clerk ~~of the governing body of the county~~ a
465 written request to reschedule, at least no less than 5 calendar
466 days before the day of the originally scheduled hearing.

467 (b) A copy of the property record card containing relevant
468 information used in computing the taxpayer's current assessment
469 shall be included with such notice, if said card was requested
470 by the taxpayer. Such request shall be made by checking an
471 appropriate box on the petition form. No petitioner may not
472 ~~shall~~ be required to wait for more than a reasonable time, not
473 to exceed 2 4 hours, after from the scheduled time for the
474 hearing to commence.; and, If the hearing is not commenced
475 within his or her petition is not heard in that time, the
476 petitioner may inform, ~~at his or her option, report to the~~

477 chairperson of the meeting that he or she intends to leave.[†]
 478 ~~and, If the petitioner leaves he or she is not heard~~
 479 ~~immediately, the clerk shall reschedule the hearing, and the~~
 480 ~~rescheduling is not considered to be a request to reschedule as~~
 481 ~~provided in paragraph (a) petitioner's administrative remedies~~
 482 ~~will be deemed to be exhausted, and he or she may seek further~~
 483 ~~relief as he or she deems appropriate.~~

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

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

490 194.034 Hearing procedures; rules.—

491 (2) In each case, except if the ~~when a~~ complaint is
 492 withdrawn by the petitioner or if the complaint, is acknowledged
 493 as correct by the property appraiser, ~~or is denied pursuant to~~
 494 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a
 495 written decision. All such decisions shall be issued within 20
 496 calendar days after ~~of~~ the last day the board is in session
 497 under s. 194.032. The decision of the board must ~~shall~~ contain
 498 findings of fact and conclusions of law and must ~~shall~~ include
 499 reasons for upholding or overturning the determination of the
 500 property appraiser. If ~~When~~ a special magistrate has been
 501 appointed, the recommendations of the special magistrate shall
 502 be considered by the board. The clerk, upon issuance of a
 503 decision ~~the decisions,~~ shall, on a form provided by the
 504 Department of Revenue, notify by first-class mail each taxpayer

505 ~~and, the property appraiser, and the department~~ of the decision
 506 of the board. If requested by the Department of Revenue, the
 507 clerk shall provide to the department a copy of the decision or
 508 information relating to the tax impact of the findings and
 509 results of the board as described in s. 194.037 in the manner
 510 and form requested.

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

514 195.096 Review of assessment rolls.—

515 (2) The department shall conduct, no less frequently than
 516 once every 2 years, an in-depth review of the assessment rolls
 517 of each county. The department need not individually study every
 518 use-class of property set forth in s. 195.073, but shall at a
 519 minimum study the level of assessment in relation to just value
 520 of each classification specified in subsection (3). Such in-
 521 depth review may include proceedings of the value adjustment
 522 board and the audit or review of procedures used by the counties
 523 to appraise property.

524 (f) Within 120 days after ~~following the~~ receipt of a
 525 county assessment roll by the executive director of the
 526 department pursuant to s. 193.1142(1), or within 10 days after
 527 approval of the assessment roll, whichever is later, the
 528 department shall complete the review for that county and publish
 529 the department's ~~forward its~~ findings. The findings must
 530 include, ~~including~~ a statement of the confidence interval for
 531 the median and such other measures as may be appropriate for
 532 each classification or subclassification studied and for the

533 | roll as a whole, ~~employing a 95 percent level of confidence,~~ and
 534 | related statistical and analytical details. The measures in the
 535 | findings must be based on:

- 536 | 1. A 95 percent level of confidence; or
 537 | 2. Ratio study standards that are generally accepted by
 538 | professional appraisal organizations in developing a
 539 | statistically valid sampling plan if a 95 percent level of
 540 | confidence is not attainable to the Senate and the House of
 541 | ~~Representatives committees with oversight responsibilities for~~
 542 | ~~taxation, and the appropriate property appraiser. Upon releasing~~
 543 | ~~its findings, the department shall notify the chairperson of the~~
 544 | ~~appropriate county commission or the corresponding official~~
 545 | ~~under a consolidated charter that the department's findings are~~
 546 | ~~available upon request. The department shall, within 90 days~~
 547 | ~~after receiving a written request from the chairperson of the~~
 548 | ~~appropriate county commission or the corresponding official~~
 549 | ~~under a consolidated charter, forward a copy of its findings,~~
 550 | ~~including the confidence interval for the median and such other~~
 551 | ~~measures of each classification or subclassification studied and~~
 552 | ~~for all the roll as a whole, and related statistical and~~
 553 | ~~analytical details, to the requesting party.~~

554 | (3) (a) Upon completion of review pursuant to paragraph
 555 | (2) (f), the department shall publish the results of reviews
 556 | conducted under this section. The results must include all
 557 | statistical and analytical measures computed under this section
 558 | for the real property assessment roll as a whole, the personal
 559 | property assessment roll as a whole, and independently for the
 560 | following real property classes if ~~whenever~~ the classes

561 constituted 5 percent or more of the total assessed value of
 562 real property in a county on the previous tax roll:

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

566 2. Residential property that consists of two or more
 567 primary living units.

568 3. Agricultural, high-water recharge, historic property
 569 used for commercial or certain nonprofit purposes, and other
 570 use-valued property.

571 4. Vacant lots.

572 5. Nonagricultural acreage and other undeveloped parcels.

573 6. Improved commercial and industrial property.

574 7. Taxable institutional or governmental, utility, locally
 575 assessed railroad, oil, gas and mineral land, subsurface rights,
 576 and other real property.

577
 578 If ~~When~~ one of the above classes constituted less than 5 percent
 579 of the total assessed value of all real property in a county on
 580 the previous assessment roll, the department may combine it with
 581 one or more other classes of real property for purposes of
 582 assessment ratio studies or use the weighted average of the
 583 other classes for purposes of calculating the level of
 584 assessment for all real property in a county. The department
 585 shall also publish such results for any subclassifications of
 586 the classes or assessment rolls it may have chosen to study.

587 (b) If ~~When~~ necessary for compliance with s. 1011.62, and
 588 for those counties not being studied in the current year, the

589 department shall project value-weighted mean levels of
 590 assessment for each county. The department shall make its
 591 projection based upon the best information available, using
 592 ~~utilizing~~ professionally accepted methodology, and shall
 593 separately allocate changes in total assessed value to:

- 594 1. New construction, additions, and deletions.
- 595 2. Changes in the value of the dollar.
- 596 3. Changes in the market value of property other than
 597 those attributable to changes in the value of the dollar.
- 598 4. Changes in the level of assessment.

599
 600 In lieu of the statistical and analytical measures published
 601 pursuant to paragraph (a), the department shall publish details
 602 concerning the computation of estimated assessment levels and
 603 the allocation of changes in assessed value for those counties
 604 not subject to an in-depth review.

605 (c) Upon publication of data and findings as required by
 606 this subsection, the department shall notify the committees of
 607 the Senate and of the House of Representatives having oversight
 608 responsibility for taxation, the appropriate property appraiser,
 609 and the county commission chair or corresponding official under
 610 a consolidated charter. Copies of the data and findings shall be
 611 provided upon request.

612 Section 14. Section 195.0985, Florida Statutes, is
 613 repealed.

614 Section 15. Section 195.099, Florida Statutes, is amended
 615 to read:

616 195.099 Periodic review.—

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

621 (b) This subsection shall expire on the date specified in
 622 s. 290.016 for the expiration of the Florida Enterprise Zone
 623 Act.

624 (2) The department may ~~shall~~ review the assessments of new
 625 and expanded businesses granted an exemption pursuant to s.
 626 196.1995 to ensure parity of level of assessment with other
 627 classifications of property.

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

630 196.031 Exemption of homesteads.—

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

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

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

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

645 ~~(d) Other exemptions include and shall be applied in the~~
 646 ~~following order: widows, widowers, blind persons, and disabled~~
 647 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
 648 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
 649 ~~all levies; the local option low-income senior exemption up to~~
 650 ~~\$50,000, applicable to county levies or municipal levies, as~~
 651 ~~provided in s. 196.075; and the veterans percentage discount, as~~
 652 ~~provided in s. 196.082.~~

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

655 196.081 Exemption for certain permanently and totally
 656 disabled veterans and for surviving spouses of veterans.—

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

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

668 196.082 Discounts for disabled veterans.—

669 (6) An applicant for the discount under this section may
 670 apply for the discount before receiving the necessary
 671 documentation from the United States Department of Veterans
 672 Affairs or its predecessor. Upon receipt of the documentation,

673 the discount shall be granted as of the date of the original
 674 application, and the excess taxes paid shall be refunded. Any
 675 refund of excess taxes paid shall be limited to those paid
 676 during the 4-year period of limitation set forth in s.
 677 197.182(1) (e).

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

680 196.091 Exemption for disabled veterans confined to
 681 wheelchairs.—

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

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

693 196.101 Exemption for totally and permanently disabled
 694 persons.—

695 (8) An applicant for the exemption under this section may
 696 apply for the exemption before receiving the necessary
 697 documentation from the United States Department of Veterans
 698 Affairs or its predecessor. Upon receipt of the documentation,
 699 the exemption shall be granted as of the date of the original
 700 application, and the excess taxes paid shall be refunded. Any

701 refund of excess taxes paid shall be limited to those paid
 702 during the 4-year period of limitation set forth in s.
 703 197.182(1)(e).

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

706 196.121 Homestead exemptions; forms.—

707 (1) The Department of Revenue shall provide, by electronic
 708 means or other methods designated by the department, furnish to
 709 ~~the property appraiser of each county a sufficient number of~~
 710 ~~printed~~ forms to be filed by taxpayers claiming to be entitled
 711 to a homestead ~~said~~ exemption and shall prescribe the content of
 712 such forms by rule.

713 Section 22. Section 196.198, Florida Statutes, is amended
 714 to read:

715 196.198 Educational property exemption.—Educational
 716 institutions within this state and their property used by them
 717 or by any other exempt entity or educational institution
 718 exclusively for educational purposes shall be exempt from
 719 taxation. Sheltered workshops providing rehabilitation and
 720 retraining of disabled individuals and exempted by a certificate
 721 under s. (d) of the federal Fair Labor Standards Act of 1938, as
 722 amended, are declared wholly educational in purpose and shall be
 723 exempted from certification, accreditation, and membership
 724 requirements set forth in s. 196.012. Those portions of property
 725 of college fraternities and sororities certified by the
 726 president of the college or university to the appropriate
 727 property appraiser as being essential to the educational process
 728 shall be exempt from ad valorem taxation. The use of property by

729 public fairs and expositions chartered by chapter 616 is
730 presumed to be an educational use of such property and shall be
731 exempt from ad valorem taxation to the extent of such use.
732 Property used exclusively for educational purposes shall be
733 deemed owned by an educational institution if the entity owning
734 100 percent of the educational institution is owned by the
735 identical persons who own the property. Land, buildings, and
736 other improvements to real property used exclusively for
737 educational purposes shall be deemed owned by an educational
738 institution if the entity owning 100 percent of the land is a
739 nonprofit entity and the land is used, under a ground lease or
740 other contractual arrangement, by an educational institution
741 that owns the buildings and other improvements to the real
742 property, is a nonprofit entity under s. 501(c)(3) of the
743 Internal Revenue Code, and provides education limited to
744 students in prekindergarten through grade 8. If legal title to
745 property is held by a governmental agency that leases the
746 property to a lessee, the property shall be deemed to be owned
747 by the governmental agency and used exclusively for educational
748 purposes if the governmental agency continues to use such
749 property exclusively for educational purposes pursuant to a
750 sublease or other contractual agreement with that lessee. If the
751 title to land is held by the trustee of an irrevocable inter
752 vivos trust and if the trust grantor owns 100 percent of the
753 entity that owns an educational institution that is using the
754 land exclusively for educational purposes, the land is deemed to
755 be property owned by the educational institution for purposes of
756 this exemption. Property owned by an educational institution

757 shall be deemed to be used for an educational purpose if the
 758 institution has taken affirmative steps to prepare the property
 759 for educational use. Affirmative steps means environmental or
 760 land use permitting activities, creation of architectural plans
 761 or schematic drawings, land clearing or site preparation,
 762 construction or renovation activities, or other similar
 763 activities that demonstrate commitment of the property to an
 764 educational use.

765 Section 23. The exemption from ad valorem taxation created
 766 by the amendment of s. 196.198, Florida Statutes, in section 22
 767 of this act shall apply retroactively to the 2012 tax roll.

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

770 196.199 Government property exemption.—

771 (1) Property owned and used by the following governmental
 772 units shall be exempt from taxation under the following
 773 conditions:

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

780 Section 25. The exemption from ad valorem taxation created
 781 by the addition of paragraph (d) to subsection (1) of s.
 782 196.199, Florida Statutes, in section 24 of this act shall apply
 783 retroactively to the 2012 tax roll.

784 Section 26. Section 196.202, Florida Statutes, is amended

785 to read:

786 196.202 Property of widows, widowers, blind persons, and
 787 persons totally and permanently disabled.—

788 (1) Property to the value of \$500 of every widow, widower,
 789 blind person, or totally and permanently disabled person who is
 790 a bona fide resident of this state is ~~shall be~~ exempt from
 791 taxation. As used in this section, the term "totally and
 792 permanently disabled person" means a person who is currently
 793 certified by a physician licensed in this state, by the United
 794 States Department of Veterans Affairs or its predecessor, or by
 795 the Social Security Administration to be totally and permanently
 796 disabled.

797 (2) An applicant for the exemption under this section may
 798 apply for the exemption before receiving the necessary
 799 documentation from the United States Department of Veterans
 800 Affairs or its predecessor, or the Social Security
 801 Administration. Upon receipt of the documentation, the exemption
 802 shall be granted as of the date of the original application, and
 803 the excess taxes paid shall be refunded. Any refund of excess
 804 taxes paid shall be limited to those paid during the 4-year
 805 period of limitation set forth in s. 197.182(1) (e).

806 Section 27. Section 196.24, Florida Statutes, is amended
 807 to read:

808 196.24 Exemption for disabled ex-servicemember or
 809 surviving spouse; evidence of disability.—

810 (1) Any ex-servicemember, as defined in s. 196.012, who is
 811 a bona fide resident of the state, who was discharged under
 812 honorable conditions, and who has been disabled to a degree of

813 10 percent or more by misfortune or while serving during a
 814 period of wartime service as defined in s. 1.01(14), ~~or by~~
 815 ~~misfortune~~, is entitled to the exemption from taxation provided
 816 for in s. 3(b), Art. VII of the State Constitution as provided
 817 in this section. Property to the value of \$5,000 of such a
 818 person is exempt from taxation. The production by him or her of
 819 a certificate of disability from the United States Government or
 820 the United States Department of Veterans Affairs or its
 821 predecessor before the property appraiser of the county wherein
 822 the ex-servicemember's property lies is prima facie evidence of
 823 the fact that he or she is entitled to the exemption. The
 824 unremarried surviving spouse of such a disabled ex-servicemember
 825 who, on the date of the disabled ex-servicemember's death, had
 826 been married to the disabled ex-servicemember for at least 5
 827 years is also entitled to the exemption.

828 (2) An applicant for the exemption under this section may
 829 apply for the exemption before receiving the necessary
 830 documentation from the United States Government or the United
 831 States Department of Veterans Affairs or its predecessor. Upon
 832 receipt of the documentation, the exemption shall be granted as
 833 of the date of the original application, and the excess taxes
 834 paid shall be refunded. Any refund of excess taxes paid shall be
 835 limited to those paid during the 4-year period of limitation set
 836 forth in s. 197.182(1)(e).

837 Section 28. Effective July 1, 2012, subsection (5) and
 838 paragraph (a) of subsection (10) of section 200.065, Florida
 839 Statutes, are amended to read:

840 200.065 Method of fixing millage.—

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

843 (a) The maximum millage rate that a county, municipality,
 844 special district dependent to a county or municipality,
 845 municipal service taxing unit, or independent special district
 846 may levy is a rolled-back rate based on the amount of taxes
 847 which would have been levied in the prior year if the maximum
 848 millage rate had been applied, adjusted for change in per capita
 849 Florida personal income, unless a higher rate was ~~is~~ adopted, in
 850 which case the maximum is the adopted rate. The maximum millage
 851 rate applicable to a county authorized to levy a county public
 852 hospital surtax under s. 212.055 and which did so in fiscal year
 853 2007 shall exclude the revenues required to be contributed to
 854 the county public general hospital in the current fiscal year
 855 for the purposes of making the maximum millage rate calculation,
 856 but shall be added back to the maximum millage rate allowed
 857 after the roll back has been applied, the total of which shall
 858 be considered the maximum millage rate for such a county for
 859 purposes of this subsection. The revenue required to be
 860 contributed to the county public general hospital for the
 861 upcoming fiscal year shall be calculated as 11.873 percent times
 862 the millage rate levied for countywide purposes in fiscal year
 863 2007 times 95 percent of the preliminary tax roll for the
 864 upcoming fiscal year. A higher rate may be adopted only under
 865 the following conditions:

866 1. A rate of not more than 110 percent of the rolled-back
 867 rate based on the previous year's maximum millage rate, adjusted
 868 for change in per capita Florida personal income, may be adopted

869 | if approved by a two-thirds vote of the membership of the
 870 | governing body of the county, municipality, or independent
 871 | district; or

872 | 2. A rate in excess of 110 percent may be adopted if
 873 | approved by a unanimous vote of the membership of the governing
 874 | body of the county, municipality, or independent district or by
 875 | a three-fourths vote of the membership of the governing body if
 876 | the governing body has nine or more members, or if the rate is
 877 | approved by a referendum.

878 | (b) The millage rate of a county or municipality,
 879 | municipal service taxing unit of that county, and any special
 880 | district dependent to that county or municipality may exceed the
 881 | maximum millage rate calculated pursuant to this subsection if
 882 | the total county ad valorem taxes levied or total municipal ad
 883 | valorem taxes levied do not exceed the maximum total county ad
 884 | valorem taxes levied or maximum total municipal ad valorem taxes
 885 | levied respectively. Voted millage and taxes levied by a
 886 | municipality or independent special district that has levied ad
 887 | valorem taxes for less than 5 years are not subject to this
 888 | limitation. The millage rate of a county authorized to levy a
 889 | county public hospital surtax under s. 212.055 may exceed the
 890 | maximum millage rate calculated pursuant to this subsection to
 891 | the extent necessary to account for the revenues required to be
 892 | contributed to the county public hospital. Total taxes levied
 893 | may exceed the maximum calculated pursuant to subsection (6) as
 894 | a result of an increase in taxable value above that certified in
 895 | subsection (1) if such increase is less than the percentage
 896 | amounts contained in subsection (6) or if the administrative

897 adjustment cannot be made because the value adjustment board is
 898 still in session at the time the tax roll is extended;
 899 otherwise, millage rates subject to this subsection, s. 200.185,
 900 or s. 200.186 may be reduced so that total taxes levied do not
 901 exceed the maximum.

902
 903 Any unit of government operating under a home rule charter
 904 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 905 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 906 State Constitution of 1968, which is granted the authority in
 907 the State Constitution to exercise all the powers conferred now
 908 or hereafter by general law upon municipalities and which
 909 exercises such powers in the unincorporated area shall be
 910 recognized as a municipality under this subsection. For a
 911 downtown development authority established before the effective
 912 date of the 1968 State Constitution which has a millage that
 913 must be approved by a municipality, the governing body of that
 914 municipality shall be considered the governing body of the
 915 downtown development authority for purposes of this subsection.

916 (10) (a) In addition to the notice required in subsection
 917 (3), a district school board shall publish a second notice of
 918 intent to levy additional taxes under s. 1011.71(2) or (3). The
 919 ~~Such~~ notice shall specify the projects or number of school buses
 920 anticipated to be funded by the ~~such~~ additional taxes and shall
 921 be published in the size, within the time periods, adjacent to,
 922 and in substantial conformity with the advertisement required
 923 under subsection (3). The projects shall be listed in priority
 924 within each category as follows: construction and remodeling;

925 maintenance, renovation, and repair; motor vehicle purchases;
 926 new and replacement equipment; payments for educational
 927 facilities and sites due under a lease-purchase agreement;
 928 payments for renting and leasing educational facilities and
 929 sites; payments of loans approved pursuant to ss. 1011.14 and
 930 1011.15; payment of costs of compliance with environmental
 931 statutes and regulations; payment of premiums for property and
 932 casualty insurance necessary to insure the educational and
 933 ancillary plants of the school district; payment of costs of
 934 leasing relocatable educational facilities; and payments to
 935 private entities to offset the cost of school buses pursuant to
 936 s. 1011.71(2)(i). The additional notice shall be in the
 937 following form, except that if the district school board is
 938 proposing to levy the same millage under s. 1011.71(2) or (3)
 939 which it levied in the prior year, the words "continue to" shall
 940 be inserted before the word "impose" in the first sentence, and
 941 except that the second sentence of the second paragraph shall be
 942 deleted if the district is advertising pursuant to paragraph
 943 (3) (e):

944
 945 NOTICE OF TAX FOR SCHOOL
 946 CAPITAL OUTLAY
 947

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

951 This tax is in addition to the school board's proposed tax
 952 of ...(number)... mills for operating expenses and is proposed

953 solely at the discretion of the school board. THE PROPOSED
 954 COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES
 955 AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

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

958
 959 ... (list of capital outlay projects) ...

960
 961 All concerned citizens are invited to a public hearing to
 962 be held on ...(date and time)... at ...(meeting place)....

963 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
 964 made at this hearing.

965 Section 29. Subsection (11) is added to section 200.069,
 966 Florida Statutes, to read:

967 200.069 Notice of proposed property taxes and non-ad
 968 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
 969 appraiser, in the name of the taxing authorities and local
 970 governing boards levying non-ad valorem assessments within his
 971 or her jurisdiction and at the expense of the county, shall
 972 prepare and deliver by first-class mail to each taxpayer to be
 973 listed on the current year's assessment roll a notice of
 974 proposed property taxes, which notice shall contain the elements
 975 and use the format provided in the following form.

976 Notwithstanding the provisions of s. 195.022, no county officer
 977 shall use a form other than that provided herein. The Department
 978 of Revenue may adjust the spacing and placement on the form of
 979 the elements listed in this section as it considers necessary
 980 based on changes in conditions necessitated by various taxing

981 authorities. If the elements are in the order listed, the
 982 placement of the listed columns may be varied at the discretion
 983 and expense of the property appraiser, and the property
 984 appraiser may use printing technology and devices to complete
 985 the form, the spacing, and the placement of the information in
 986 the columns. A county officer may use a form other than that
 987 provided by the department for purposes of this part, but only
 988 if his or her office pays the related expenses and he or she
 989 obtains prior written permission from the executive director of
 990 the department; however, a county officer may not use a form the
 991 substantive content of which is at variance with the form
 992 prescribed by the department. The county officer may continue to
 993 use such an approved form until the law that specifies the form
 994 is amended or repealed or until the officer receives written
 995 disapproval from the executive director.

996 (11) At the request of the governing body of the county,
 997 the property appraiser shall mail an additional form to each
 998 taxpayer within his or her jurisdiction along with the notice of
 999 proposed taxes. Any costs related to this form shall be borne by
 1000 the county. The form may include information regarding the
 1001 proposed budget for the county, inform taxpayers of the portion
 1002 of the proposed nonvoted county millage rate that is
 1003 attributable to each constitutional officer and the county
 1004 commission, and include:

1005 (a) The dollar value of proposed nonvoted property tax
 1006 funding for each constitutional officer and the county
 1007 commission.

1008 (b) The percent of the total nonvoted property tax

1009 revenues designated for each constitutional officer and the
 1010 county commission in the proposed budget.

1011 (c) The proposed nonvoted millage rate for each
 1012 constitutional officer and the county commission, calculated by
 1013 multiplying the percent of the total nonvoted property tax
 1014 revenues designated for each entity by the county's proposed
 1015 nonvoted millage rate.

1016
 1017 Within the presentation of the portion of funding, revenue, and
 1018 millage attributable to the constitutional officer, clear
 1019 delineation shall be made between that which results from the
 1020 constitutional obligations of the constitutional officers and
 1021 those services provided to the county in addition to the
 1022 constitutional obligations.

1023 Section 30. Effective July 1, 2012, subsection (2) of
 1024 section 218.12, Florida Statutes, is amended to read:

1025 218.12 Appropriations to offset reductions in ad valorem
 1026 tax revenue in fiscally constrained counties.—

1027 (2) On or before November 15 of each year, ~~beginning in~~
 1028 ~~2008,~~ each fiscally constrained county shall apply to the
 1029 Department of Revenue to participate in the distribution of the
 1030 appropriation and provide documentation supporting the county's
 1031 estimated reduction in ad valorem tax revenue in the form and
 1032 manner prescribed by the Department of Revenue. The
 1033 documentation must include an estimate of the reduction in
 1034 taxable value directly attributable to revisions of Art. VII of
 1035 the State Constitution for all county taxing jurisdictions
 1036 within the county and shall be prepared by the property

1037 appraiser in each fiscally constrained county. The documentation
 1038 must also include the county millage rates applicable in all
 1039 such jurisdictions for both the current year and the prior year;
 1040 rolled-back rates, determined as provided in s. 200.065, for
 1041 each county taxing jurisdiction; and maximum millage rates that
 1042 could have been levied by majority vote pursuant to s.
 1043 200.065(5) ~~s. 200.185~~. For purposes of this section, each
 1044 fiscally constrained county's reduction in ad valorem tax
 1045 revenue shall be calculated as 95 percent of the estimated
 1046 reduction in taxable value times the lesser of the 2007
 1047 applicable millage rate or the applicable millage rate for each
 1048 county taxing jurisdiction in the current ~~prior~~ year. If a
 1049 fiscally constrained county fails to apply for the distribution,
 1050 its share shall revert to the fund from which the appropriation
 1051 was made.

1052 Section 31. Effective July 1, 2012, subsection (2) of
 1053 section 218.125, Florida Statutes, is amended to read:

1054 218.125 Offset for tax loss associated with certain
 1055 constitutional amendments affecting fiscally constrained
 1056 counties.—

1057 (2) On or before November 15 of each year, ~~beginning in~~
 1058 ~~2010,~~ each fiscally constrained county shall apply to the
 1059 Department of Revenue to participate in the distribution of the
 1060 appropriation and provide documentation supporting the county's
 1061 estimated reduction in ad valorem tax revenue in the form and
 1062 manner prescribed by the Department of Revenue. The
 1063 documentation must include an estimate of the reduction in
 1064 taxable value directly attributable to revisions of Art. VII of

1065 the State Constitution for all county taxing jurisdictions
1066 within the county and shall be prepared by the property
1067 appraiser in each fiscally constrained county. The documentation
1068 must also include the county millage rates applicable in all
1069 such jurisdictions for the current year and the prior year,
1070 rolled-back rates determined as provided in s. 200.065 for each
1071 county taxing jurisdiction, and maximum millage rates that could
1072 have been levied by majority vote pursuant to s. 200.065(5)
1073 ~~200.185~~. For purposes of this section, each fiscally constrained
1074 county's reduction in ad valorem tax revenue shall be calculated
1075 as 95 percent of the estimated reduction in taxable value
1076 multiplied by the lesser of the 2010 applicable millage rate or
1077 the applicable millage rate for each county taxing jurisdiction
1078 in the current ~~prior~~ year. If a fiscally constrained county
1079 fails to apply for the distribution, its share shall revert to
1080 the fund from which the appropriation was made.

1081 Section 32. Except as otherwise expressly provided in this
1082 act, this act shall take effect upon becoming a law.