

1 A bill to be entitled
 2 An act relating to ad valorem taxation; creating s.
 3 196.203, F.S.; creating an ad valorem tax exemption
 4 for certain mobile home lots; providing requirements;
 5 providing responsibilities of the Department of
 6 Revenue; providing duties of property appraisers;
 7 providing legislative intent; providing effective
 8 dates.

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

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12 Section 1. Section 196.203, Florida Statutes, is created
 13 to read:

14 196.203 Exemption for mobile home lots.-

15 (1) A mobile home lot is exempt from taxation to the
 16 extent provided for in subsection (2) when:

17 (a) The mobile home lot is located within a mobile home
 18 park as defined in s. 723.003(6) and rented to a mobile
 19 homeowner pursuant to s. 723.011.

20 (b) The mobile home lot rental agreement contains a
 21 provision for the mobile home park owner to pass on ad valorem
 22 property taxes to the mobile home owner as authorized by s.
 23 723.031(5) and the ad valorem property taxes are not otherwise
 24 being collected in the remainder of the lot rental amount.

25 (2) (a) A mobile home lot that meets the requirements
 26 provided for in subsection (1) is exempt from all ad valorem
 27 taxation to the extent of 25 percent of assessed valuation of
 28 the property that is occupied, on January 1 of the year in which

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29 exemption from ad valorem property taxation is requested, by a
30 person who resides therein and in good faith makes the same his
31 or her permanent home.

32 (b) The property appraiser shall determine the amount of
33 exemption provided for in subsection (1) for each mobile home
34 lot in a mobile home park and shall annually reduce the taxable
35 value of the mobile home park by an amount equal to the total of
36 the qualified exemptions provided pursuant to this section.

37 (c) A mobile home owner who leases a mobile home lot that
38 qualifies for the exemption provided for in subsection (1), and
39 who has complied with the provisions of this section, shall
40 receive such exemption as a reduction of the ad valorem taxes
41 being passed on by the mobile home park owner as authorized by
42 s. 723.031(5). Such reduction shall be calculated by the mobile
43 home park owner as a proportionate share of the aggregate
44 reduction in taxable value of the mobile home park provided for
45 in paragraph (b).

46 (3) (a) Every homeowner who, on January 1, has entered into
47 a rental agreement pursuant to chapter 723, is applying for an
48 exemption under paragraph (2) (a), and who is entitled to
49 exemption by law from taxation as a result of his or her
50 ownership and use must, on or before March 1 of each year, file
51 an exemption form stating that the person resides therein and in
52 good faith makes that property his or her permanent residence.

53 (b) The Department of Revenue shall provide, by electronic
54 means or other methods designated by the department, forms to be
55 filed by persons claiming entitlement to an exemption and shall
56 prescribe the content of such forms by rule.

57 (c) The forms shall require the person to furnish certain
 58 information to the property appraiser for the purpose of
 59 determining that the person is a permanent resident as defined
 60 in s. 196.012(16). Such information may include, but need not be
 61 limited to, the factors set forth in s. 196.015.

62 (4) (a) As soon as practicable after February 5 of each
 63 current year, the property appraisers of the several counties
 64 may mail to each person to whom ad valorem exemption was granted
 65 for the year immediately preceding and whose application for
 66 exemption for the current year has not been filed as of February
 67 1 thereof, a form for application for ad valorem exemption,
 68 together with a notice reading substantially as follows:

69 NOTICE TO TAXPAYERS ENTITLED
 70 TO AD VALOREM EXEMPTION

71 Records in this office indicate that you have not filed an
 72 application for ad valorem exemption for the current year.

73 If you wish to claim such exemption, please fill out the
 74 enclosed form and file it with your property appraiser on or
 75 before March 1, ... (year)....

76 Failure to do so may constitute a waiver of said exemption
 77 for the year ... (year)....

78 ... (Property Appraiser)...
 79 County, Florida

80 (b) The expenditure of funds for any of the requirements
 81 of paragraph (a) is hereby declared to be for a county purpose;
 82 and the board of county commissioners of each county shall, if
 83 notices are mailed under subsection (1), appropriate and provide
 84 the necessary funds for such purposes.

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85 (5) When it becomes necessary for the property appraiser
86 to determine the value of a mobile home lot, he or she shall
87 include in such valuation the proportionate share of the common
88 areas, including the land, fairly attributable to such lot,
89 based upon the value of such lot in relation to all other lots
90 in the mobile home park.

91 (6) It is declared to be the intent of the Legislature
92 that this section implements s. 6(c), Art. VII of the State
93 Constitution, for purposes of granting such exemption for mobile
94 home lot renters.

95 Section 2. This act applies to tax years beginning on or
96 after January 1, 2015.

97 Section 3. This act shall take effect January 1, 2015.