

By Senator Latvala

20-00470A-14

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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 and procedures for obtaining the exemption; requiring
6 the Department of Revenue to provide exemption forms;
7 providing duties of the county property appraiser for
8 determining the amount of the exemption and providing
9 an annual notice; providing legislative intent;
10 providing applicability; providing an effective date.

11
12 Be It Enacted by the Legislature of the State of Florida:

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

16 196.203 Exemption for mobile home lots.—A mobile home owner
17 who is eligible under subsection (1) and filed an exemption form
18 under subsection (2) is entitled to an exemption from ad valorem
19 taxation of 25 percent of the assessed valuation of the property
20 that he or she occupies on January 1 of the year in which the
21 exemption from ad valorem property taxation is requested.

22 (1) A mobile home lot is eligible for the ad valorem tax
23 exemption provided under this section if:

24 (a) The mobile home lot is in a mobile home park as defined
25 in s. 723.003 and the lot is rented or leased pursuant to s.
26 723.011; and

27 (b) The mobile home lot rental agreement contains a
28 provision authorizing the mobile home park owner to pass on ad
29 valorem taxes for the lot to the mobile home owner renting or

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30 leasing the lot as authorized under s. 723.031(5).

31 (2) To obtain the exemption, the mobile home owner must, on
32 or before March 1 of each year, file an exemption form stating
33 that he or she resides thereon and in good faith is making that
34 property his or her permanent residence.

35 (a) The Department of Revenue shall, by electronic means or
36 other methods designated by the department, provide an exemption
37 form, prescribed by the department by rule, to the mobile home
38 owner.

39 (b) The exemption form must require the mobile home owner
40 to annually furnish information to the property appraiser for
41 the purpose of determining that he or she is a permanent
42 resident. Such information may include, but need not be limited
43 to, the factors listed in s. 196.015.

44 (c) The mobile home owner shall provide to the mobile home
45 park owner a copy of the annual exemption form submitted and
46 approved by the property appraiser which demonstrates that the
47 mobile home owner is complying with the permanent residency
48 requirement under this section.

49 (3) The property appraiser shall determine the amount of
50 exemption for each mobile home lot in a mobile home park and
51 annually reduce the taxable value of the mobile home park by an
52 amount equal to the total of the qualified exemptions received
53 pursuant to this section.

54 (a) If the property appraiser needs to determine the value
55 of a mobile home lot, he or she shall include in such valuation
56 the proportionate share of the common areas, including the land,
57 fairly attributable to such lot, based on the value of such lot
58 in relation to all other lots in the mobile home park.

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59 (b) A mobile home owner who rents or leases a mobile home
 60 lot that qualifies for an exemption under subsection (1) and who
 61 requests the exemption as described under subsection (2) shall
 62 receive a reduction of the ad valorem taxes being passed on by
 63 the mobile home park owner pursuant to s. 723.031(5). Such
 64 reduction shall be calculated by the mobile home park owner as a
 65 proportionate share of the aggregate reduction in taxable value
 66 of the mobile home park determined pursuant to this paragraph.

67 (4) As soon as practicable after February 5 of each year,
 68 the property appraiser of each county may mail to each mobile
 69 home owner to whom the mobile home ad valorem tax exemption was
 70 granted for the preceding year and whose exemption form for the
 71 current year has not been filed as of February 1, an exemption
 72 form together with a notice reading substantially as follows:

73
 74 NOTICE TO TAXPAYERS ENTITLED TO

75 MOBILE HOME LOT AD VALOREM TAX EXEMPTION

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

79
 80 If you wish to claim such exemption, please fill out
 81 the enclosed form and file it with your property
 82 appraiser on or before March 1, (...year...).

83 Failure to do so may constitute a waiver of the
 84 exemption for (...year...).

85 Signature (...property appraiser...)

86 (...county...), Florida
 87

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88 The expenditure of funds for the requirements of this subsection
89 is declared to be for a county purpose, and the board of county
90 commissioners of each county shall, if the exemption form and
91 notice are mailed pursuant to this subsection, appropriate and
92 provide the necessary funds for such purpose.

93 (5) It is declared to be the intent of the Legislature that
94 this section implements s. 6(c), Art. VII of the State
95 Constitution for purposes of granting such exemption to mobile
96 home owners who rent or lease mobile home lots.

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

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