



HB 7107, Engrossed 1

2017

1                   A bill to be entitled  
2           An act relating to homestead exemption implementation;  
3           amending s. 196.031, F.S.; increasing the homestead  
4           exemption from all taxes other than school district  
5           taxes; amending s. 200.065, F.S.; specifying  
6           calculation of the rolled-back rate for purposes of  
7           the 2019 tax roll; providing a repeal date; amending  
8           s. 218.125, F.S.; requiring the Legislature to  
9           appropriate moneys to offset reductions in tax  
10          revenues in certain fiscally constrained counties  
11          resulting from increased exemptions; providing a  
12          contingent effective date.

13  
14   Be It Enacted by the Legislature of the State of Florida:

15  
16          Section 1. Paragraph (b) of subsection (1) of section  
17          196.031, Florida Statutes, is amended to read:

18          196.031 Exemption of homesteads.—

19           (1)

20           (b) Every person who qualifies to receive the exemption  
21          provided in paragraph (a) is entitled to an additional exemption  
22          of up to \$25,000 on the assessed valuation greater than \$50,000  
23          and up to an additional \$25,000 on the assessed valuation  
24          greater than \$100,000 for all levies other than school district  
25          levies.



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26 Section 2. Subsection (15) of section 200.065, Florida  
27 Statutes, is renumbered as subsection (16), and a new subsection  
28 (15) is added to that section to read:

29 200.065 Method of fixing millage.—

30 (15) (a) Notwithstanding the method of computing the  
31 rolled-back rate in subsection (1), the taxable value that is  
32 used in computing the rolled-back rate in subsection (1) and the  
33 maximum millage rate under subsection (5) shall be increased by  
34 an amount equal to the reduction in taxable value occurring as a  
35 result of the revision to s. 6(a) of Art. VII of the State  
36 Constitution approved in November 2018 which authorizes an  
37 additional exemption of up to \$25,000 for all levies other than  
38 school district levies. For purposes of this paragraph, the  
39 taxable value shall be based on value as of January 1, 2019,  
40 within each taxing authority.

41 (b) This subsection is repealed on December 31, 2019.

42 Section 3. Section 218.125, Florida Statutes, is amended  
43 to read:

44 218.125 Offset for tax loss associated with certain  
45 constitutional amendments affecting fiscally constrained  
46 counties.—

47 (1) (a) Beginning in the 2010-2011 fiscal year, the  
48 Legislature shall appropriate moneys to offset the reductions in  
49 ad valorem tax revenue experienced by fiscally constrained  
50 counties, as defined in s. 218.67(1), which occur as a direct



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51 result of the implementation of revisions of ss. 3(f) and 4(b)  
52 of Art. VII of the State Constitution which were approved in the  
53 general election held in November 2008. The moneys appropriated  
54 for this purpose shall be distributed in January of each fiscal  
55 year among the fiscally constrained counties based on each  
56 county's proportion of the total reduction in ad valorem tax  
57 revenue resulting from the implementation of the revisions.

58 (b) Beginning in the 2019-2020 fiscal year, the  
59 Legislature shall appropriate moneys to offset reductions in ad  
60 valorem tax revenue experienced by fiscally constrained  
61 counties, as defined in s. 218.67(1), which occur as a direct  
62 result of implementation of the revision to s. 6(a) of Art. VII  
63 of the State Constitution approved in November 2018 which  
64 authorizes an additional exemption of up to \$25,000 for all  
65 levies other than school district levies. The moneys  
66 appropriated for this purpose shall be distributed in January of  
67 each fiscal year among the fiscally constrained counties based  
68 on each county's proportion of the total reduction in ad valorem  
69 tax revenue resulting from the implementation of the revisions.

70 (2) On or before November 15 of each year, each fiscally  
71 constrained county shall apply to the Department of Revenue to  
72 participate in the distribution of the appropriation and provide  
73 documentation supporting the county's estimated reduction in ad  
74 valorem tax revenue in the form and manner prescribed by the  
75 department ~~of Revenue~~. The documentation must include an



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76 estimate of the reduction in taxable value directly attributable  
77 to revisions of Art. VII of the State Constitution for all  
78 county taxing jurisdictions within the county and shall be  
79 prepared by the property appraiser in each fiscally constrained  
80 county. The documentation must also include the county millage  
81 rates applicable in all such jurisdictions for the current year  
82 and the prior year, rolled-back rates determined as provided in  
83 s. 200.065 for each county taxing jurisdiction, and maximum  
84 millage rates that could have been levied by majority vote  
85 pursuant to s. 200.065(5).

86 (a) For purposes of paragraph (1)(a) ~~this section~~, each  
87 fiscally constrained county's reduction in ad valorem tax  
88 revenue shall be calculated as 95 percent of the estimated  
89 reduction in taxable value multiplied by the lesser of the 2010  
90 applicable millage rate or the applicable millage rate for each  
91 county taxing jurisdiction in the current year. If a fiscally  
92 constrained county fails to apply for the distribution, its  
93 share shall revert to the fund from which the appropriation was  
94 made.

95 (b) For purposes of paragraph (1)(b), each fiscally  
96 constrained county's reduction in ad valorem tax revenue shall  
97 be calculated as 95 percent of the estimated reduction in  
98 taxable value multiplied by the lesser of the 2017 applicable  
99 millage rate or the applicable millage rate for each county  
100 taxing jurisdiction in the current year. If a fiscally



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101 constrained county fails to apply for the distribution, its  
102 share shall revert to the fund from which the appropriation was  
103 made.

104 Section 4. This act shall take effect on the effective  
105 date of the amendment to the State Constitution proposed by HJR  
106 7105 or a similar joint resolution having substantially the same  
107 specific intent and purpose, if such amendment to the State  
108 Constitution is approved at the general election held in  
109 November 2018 and shall apply to the 2019 tax roll.