

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

Committee/Subcommittee hearing bill: Local, Federal & Veterans Affairs Subcommittee

Representative Sullivan offered the following:

**Amendment (with title amendment)**

Remove lines 45-62 and insert:

(b) The exemption under paragraph (a) shall be applied to a current tax year if the real estate owned and used as a homestead is acquired by the veteran after January 1 of the current tax year and the veteran received the exemption on another property in the immediately prior tax year.

Notwithstanding the exemption filing requirements of s. 196.011, to receive the exemption under this paragraph, the veteran must file an application with the property appraiser and may do so at any time during the current tax year. If the application is filed after the 25th day following the date the property

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17 appraiser mails the assessment notice under s. 200.069, the  
18 exemption shall be processed as a correction pursuant to s.  
19 197.122(3). The application must identify both the previous  
20 homestead and the new property and certify under oath that the  
21 veteran meets all of the following requirements:

22 1. Is otherwise qualified to receive the exemption under  
23 paragraph (a).

24 2. Holds legal or beneficial title to the new property.

25 3. Intends to use or uses the new property as his or her  
26 homestead.

27 Section 3. Subsection (3) of section 197.122, Florida  
28 Statutes, is amended to read:

29 197.122 Lien of taxes; application.—

30 (3) A property appraiser shall correct an assessment to  
31 reflect an exemption granted under s. 196.081(b), if the  
32 application for such exemption was filed after the 25th day  
33 following the date the property appraiser mails the assessment  
34 notice under s. 200.069. A property appraiser may also correct a  
35 material mistake of fact relating to an essential condition of  
36 the subject property to reduce an assessment if to do so  
37 requires only the exercise of judgment as to the effect of the  
38 mistake of fact on the assessed or taxable value of the  
39 property.

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40 (a) As used in this subsection, the term "an essential  
41 condition of the subject property" means a characteristic of the  
42 subject parcel, including only:

43 1. Environmental restrictions, zoning restrictions, or  
44 restrictions on permissible use;

45 2. Acreage;

46 3. Wetlands or other environmental lands that are or have  
47 been restricted in use because of such environmental features;

48 4. Access to usable land;

49 5. Any characteristic of the subject parcel which, in the  
50 property appraiser's opinion, caused the appraisal to be clearly  
51 erroneous; or

52 6. Depreciation of the property that was based on a latent  
53 defect of the property which existed but was not readily  
54 discernible by inspection on January 1, but not depreciation  
55 from any other cause.

56 (b) The material mistake of fact or the assessment  
57 benefitting from an exemption granted under s. 196.081(b), if  
58 the application for such exemption was filed after the 25th day  
59 following the date the property appraiser mails the assessment  
60 notice under s. 200.069, may be corrected by the property  
61 appraiser, in the same manner as provided by law for performing  
62 the act in the first place only within 1 year after the approval  
63 of the tax roll pursuant to s. 193.1142. If corrected, the tax  
64 roll becomes valid ab initio and does not affect the enforcement

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65 of the collection of the tax. If the correction results in a  
66 refund of taxes paid on the basis of an erroneous assessment  
67 included on the current year's tax roll, the property appraiser  
68 may request the department to pass upon the refund request  
69 pursuant to s. 197.182 or may submit the correction and refund  
70 order directly to the tax collector in accordance with the  
71 notice provisions of s. 197.182(2). Corrections to tax rolls for  
72 previous years which result in refunds must be made pursuant to  
73 s. 197.182.

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**T I T L E   A M E N D M E N T**

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Remove line 9 and insert:

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circumstances; amending s. 197.122, F.S.; providing that

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property appraisers may make corrections to assessments based on

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certain exemptions; providing an effective date.