

By Senator Brodeur

9-01880-22

20221748\_\_

1                   A bill to be entitled  
2       An act relating to homestead property tax exemptions  
3       for classroom teachers, law enforcement officers,  
4       firefighters, child welfare professionals, and  
5       servicemembers; amending s. 196.011, F.S.; specifying  
6       the information that must be supplied annually to the  
7       property appraiser by classroom teachers, law  
8       enforcement officers, firefighters, child welfare  
9       professionals, and servicemembers who qualify for a  
10      specified exemption; creating s. 196.077, F.S.;  
11      providing definitions; providing conditions under  
12      which a classroom teacher, a law enforcement officer,  
13      a firefighter, a child welfare professional, or a  
14      servicemember may receive an additional homestead  
15      property tax exemption; specifying the amount of the  
16      homestead property tax exemption; providing  
17      requirements for applying for and receiving an  
18      exemption; specifying actions a property appraiser may  
19      take if a taxpayer improperly claims an exemption;  
20      providing penalties under certain conditions;  
21      authorizing the Department of Revenue to adopt  
22      emergency rules; providing applicability; providing a  
23      contingent effective date.

24  
25 Be It Enacted by the Legislature of the State of Florida:

26  
27       Section 1. Paragraph (b) of subsection (1) and paragraph  
28       (a) of subsection (9) of section 196.011, Florida Statutes, are  
29       amended to read:

9-01880-22

20221748\_\_

30 196.011 Annual application required for exemption.—

31 (1)

32 (b) The form to apply for an exemption under s. 196.031, s.  
33 196.077, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.  
34 196.173, or s. 196.202 must include a space for the applicant to  
35 list the social security number of the applicant and of the  
36 applicant's spouse, if any. If an applicant files a timely and  
37 otherwise complete application, and omits the required social  
38 security numbers, the application is incomplete. In that event,  
39 the property appraiser shall contact the applicant, who may  
40 refile a complete application by April 1. Failure to file a  
41 complete application by that date constitutes a waiver of the  
42 exemption privilege for that year, except as provided in  
43 subsection (7) or subsection (8).

44 (9) (a) A county may, at the request of the property  
45 appraiser and by a majority vote of its governing body, waive  
46 the requirement that an annual application or statement be made  
47 for exemption of property within the county after an initial  
48 application is made and the exemption granted. The waiver under  
49 this subsection of the annual application or statement  
50 requirement applies to all exemptions under this chapter except  
51 the exemptions ~~exemption~~ under ss. 196.077 and 196.1995 ~~s.~~  
52 ~~196.1995~~. Notwithstanding such waiver, refiling of an  
53 application or statement shall be required when any property  
54 granted an exemption is sold or otherwise disposed of, when the  
55 ownership changes in any manner, when the applicant for  
56 homestead exemption ceases to use the property as his or her  
57 homestead, or when the status of the owner changes so as to  
58 change the exempt status of the property. In its deliberations

9-01880-22

20221748\_\_

59 on whether to waive the annual application or statement  
60 requirement, the governing body shall consider the possibility  
61 of fraudulent exemption claims which may occur due to the waiver  
62 of the annual application requirement. The owner of any property  
63 granted an exemption who is not required to file an annual  
64 application or statement shall notify the property appraiser  
65 promptly whenever the use of the property or the status or  
66 condition of the owner changes so as to change the exempt status  
67 of the property. If any property owner fails to so notify the  
68 property appraiser and the property appraiser determines that  
69 for any year within the prior 10 years the owner was not  
70 entitled to receive such exemption, the owner of the property is  
71 subject to the taxes exempted as a result of such failure plus  
72 15 percent interest per annum and a penalty of 50 percent of the  
73 taxes exempted. Except for homestead exemptions controlled by s.  
74 196.161, the property appraiser making such determination shall  
75 record in the public records of the county a notice of tax lien  
76 against any property owned by that person or entity in the  
77 county, and such property must be identified in the notice of  
78 tax lien. Such property is subject to the payment of all taxes  
79 and penalties. Such lien when filed shall attach to any  
80 property, identified in the notice of tax lien, owned by the  
81 person who illegally or improperly received the exemption. If  
82 such person no longer owns property in that county but owns  
83 property in some other county or counties in the state, the  
84 property appraiser shall record a notice of tax lien in such  
85 other county or counties, identifying the property owned by such  
86 person or entity in such county or counties, and it shall become  
87 a lien against such property in such county or counties.

9-01880-22

20221748\_\_

88 Section 2. Section 196.077, Florida Statutes, is created to  
89 read:

90 196.077 Additional homestead exemption for classroom  
91 teachers, law enforcement officers, firefighters, child welfare  
92 professionals, and servicemembers.-

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

94 (a) "Child welfare professional" means a state employee  
95 engaged in child welfare services, as defined in s. 402.40(2),  
96 who holds a child welfare certification, as defined in s.  
97 402.40(2).

98 (b) "Classroom teacher" means a staff member assigned the  
99 professional activity of instructing K-12 students in courses in  
100 classroom situations, including basic instruction, exceptional  
101 student education, and career education.

102 (c) "Firefighter" has the same meaning as in s. 633.102.

103 (d) "Full-time position" has the same meaning as in s.  
104 110.107.

105 (e) "Law enforcement officer" means a law enforcement  
106 officer or correctional officer as those terms are defined in s.  
107 943.10(1) and (2).

108 (f) "Servicemember" means a person that is serving as an  
109 active duty member of the United States Armed Forces or as a  
110 member of the Florida National Guard.

111 (2) A person who is employed on January 1 in a full-time  
112 position as a classroom teacher, law enforcement officer,  
113 firefighter, child welfare professional, or servicemember, has  
114 the legal title or beneficial title in equity to real property  
115 in this state and who in good faith makes the property his or  
116 her permanent residence or the permanent residence of another or

9-01880-22

20221748\_\_

117 others legally or naturally dependent upon him or her, and who  
118 qualifies to receive the exemptions provided in s. 196.031(1),  
119 is entitled to an additional exemption of up to \$50,000 on the  
120 assessed valuation greater than \$100,000 and up to \$150,000 for  
121 all levies other than school district levies.

122 (3) A classroom teacher, law enforcement officer,  
123 firefighter, child welfare professional, or servicemember who is  
124 qualified to claim the additional homestead tax exemption as  
125 provided in this section must file an annual application for  
126 exemption with the property appraiser on or before March 1 of  
127 the year for which the additional homestead tax exemption is  
128 claimed. The application for the exemption must be made on a  
129 form prescribed by the department and furnished by the property  
130 appraiser. The form must require the classroom teacher, law  
131 enforcement officer, firefighter, child welfare professional, or  
132 servicemember to include or attach proof of employment in a  
133 qualifying full-time position and other information necessary to  
134 verify eligibility for the exemption.

135 (4) Receipt of the additional homestead exemption provided  
136 for in this section shall be subject to the provisions of ss.  
137 196.131 and 196.161, if applicable.

138 Section 3. (1) The Department of Revenue may, and all  
139 conditions are deemed met, to adopt emergency rules pursuant to  
140 s. 120.54(4), Florida Statutes, to administer this act.

141 (2) Notwithstanding any other provision of law, emergency  
142 rules adopted pursuant to this section are effective for 6  
143 months after adoption and may be renewed during the pendency of  
144 procedures to adopt permanent rules.

145 Section 4. The amendments made by this act to s. 196.011,

9-01880-22

20221748\_\_

146 Florida Statutes, and the creation by this act of s. 196.077,  
147 Florida Statutes, first apply to the 2023 tax roll.

148 Section 5. This act shall take effect on the effective date  
149 of the amendment to the State Constitution proposed by SJR \_\_\_\_  
150 or a similar joint resolution having substantially the same  
151 specific intent and purpose, if such amendment to the State  
152 Constitution is approved at the next general election or at an  
153 earlier special election specifically authorized by law for that  
154 purpose.