

By the Committee on Finance and Tax; and Senator Brodeur

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20221748c1

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; amending
21 s. 218.125, F.S.; requiring the Legislature to
22 appropriate moneys to offset reductions in ad valorem
23 tax revenues experienced by fiscally constrained
24 counties due to adoption of the constitutional
25 amendment providing the additional homestead property
26 tax exemption; specifying procedures for distributing
27 such moneys; specifying procedures for applying for
28 and receiving such moneys; specifying necessary
29 documentation; specifying the method for calculating

593-02945-22

20221748c1

30 each fiscally constrained county's reduction in ad
31 valorem tax revenue; specifying a mechanism for the
32 reversion of funds under specified circumstances;
33 authorizing the Department of Revenue to adopt
34 emergency rules; providing applicability; providing a
35 contingent effective date.

36
37 Be It Enacted by the Legislature of the State of Florida:

38
39 Section 1. Paragraph (b) of subsection (1) and paragraph
40 (a) of subsection (9) of section 196.011, Florida Statutes, are
41 amended to read:

42 196.011 Annual application required for exemption.—

43 (1)

44 (b) The form to apply for an exemption under s. 196.031, s.
45 196.077, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.
46 196.173, or s. 196.202 must include a space for the applicant to
47 list the social security number of the applicant and of the
48 applicant's spouse, if any. If an applicant files a timely and
49 otherwise complete application, and omits the required social
50 security numbers, the application is incomplete. In that event,
51 the property appraiser shall contact the applicant, who may
52 refile a complete application by April 1. Failure to file a
53 complete application by that date constitutes a waiver of the
54 exemption privilege for that year, except as provided in
55 subsection (7) or subsection (8).

56 (9) (a) A county may, at the request of the property
57 appraiser and by a majority vote of its governing body, waive
58 the requirement that an annual application or statement be made

593-02945-22

20221748c1

59 for exemption of property within the county after an initial
60 application is made and the exemption granted. The waiver under
61 this subsection of the annual application or statement
62 requirement applies to all exemptions under this chapter except
63 the exemptions ~~exemption~~ under ss. 196.077 and 196.1995 ~~s.~~
64 ~~196.1995~~. Notwithstanding such waiver, refiling of an
65 application or statement shall be required when any property
66 granted an exemption is sold or otherwise disposed of, when the
67 ownership changes in any manner, when the applicant for
68 homestead exemption ceases to use the property as his or her
69 homestead, or when the status of the owner changes so as to
70 change the exempt status of the property. In its deliberations
71 on whether to waive the annual application or statement
72 requirement, the governing body shall consider the possibility
73 of fraudulent exemption claims which may occur due to the waiver
74 of the annual application requirement. The owner of any property
75 granted an exemption who is not required to file an annual
76 application or statement shall notify the property appraiser
77 promptly whenever the use of the property or the status or
78 condition of the owner changes so as to change the exempt status
79 of the property. If any property owner fails to so notify the
80 property appraiser and the property appraiser determines that
81 for any year within the prior 10 years the owner was not
82 entitled to receive such exemption, the owner of the property is
83 subject to the taxes exempted as a result of such failure plus
84 15 percent interest per annum and a penalty of 50 percent of the
85 taxes exempted. Except for homestead exemptions controlled by s.
86 196.161, the property appraiser making such determination shall
87 record in the public records of the county a notice of tax lien

593-02945-22

20221748c1

88 against any property owned by that person or entity in the
89 county, and such property must be identified in the notice of
90 tax lien. Such property is subject to the payment of all taxes
91 and penalties. Such lien when filed shall attach to any
92 property, identified in the notice of tax lien, owned by the
93 person who illegally or improperly received the exemption. If
94 such person no longer owns property in that county but owns
95 property in some other county or counties in the state, the
96 property appraiser shall record a notice of tax lien in such
97 other county or counties, identifying the property owned by such
98 person or entity in such county or counties, and it shall become
99 a lien against such property in such county or counties.

100 Section 2. Section 196.077, Florida Statutes, is created to
101 read:

102 196.077 Additional homestead exemption for classroom
103 teachers, law enforcement officers, firefighters, child welfare
104 professionals, and servicemembers.-

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

106 (a) "Child welfare professional" means a state employee
107 engaged in child welfare services, as defined in s. 402.40(2),
108 who holds a child welfare certification, as defined in s.
109 402.40(2).

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

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

115 (d) "Full-time position" has the same meaning as in s.
116 110.107.

593-02945-22

20221748c1

117 (e) "Law enforcement officer" means a law enforcement
118 officer or correctional officer as those terms are defined in s.
119 943.10(1) and (2).

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

123 (2) A person who is employed on January 1 in a full-time
124 position as a classroom teacher, law enforcement officer,
125 firefighter, child welfare professional, or servicemember, has
126 the legal title or beneficial title in equity to real property
127 in this state and who in good faith makes the property his or
128 her permanent residence or the permanent residence of another or
129 others legally or naturally dependent upon him or her, and who
130 qualifies to receive the exemptions provided in s. 196.031(1),
131 is entitled to an additional exemption of up to \$50,000 on the
132 assessed valuation greater than \$100,000 and up to \$150,000 for
133 all levies other than school district levies.

134 (3) A classroom teacher, law enforcement officer,
135 firefighter, child welfare professional, or servicemember who is
136 qualified to claim the additional homestead tax exemption as
137 provided in this section must file an annual application for
138 exemption with the property appraiser on or before March 1 of
139 the year for which the additional homestead tax exemption is
140 claimed. The application for the exemption must be made on a
141 form prescribed by the department and furnished by the property
142 appraiser. The form must require the classroom teacher, law
143 enforcement officer, firefighter, child welfare professional, or
144 servicemember to include or attach proof of employment in a
145 qualifying full-time position and other information necessary to

593-02945-22

20221748c1

146 verify eligibility for the exemption.

147 (4) Receipt of the additional homestead exemption provided
148 for in this section shall be subject to the provisions of ss.
149 196.131 and 196.161, if applicable.

150 Section 3. Section 218.125, Florida Statutes, is amended to
151 read:

152 218.125 Offset for tax loss associated with certain
153 constitutional amendments affecting fiscally constrained
154 counties.—

155 (1)(a) Beginning in the 2010-2011 fiscal year, the
156 Legislature shall appropriate moneys to offset the reductions in
157 ad valorem tax revenue experienced by fiscally constrained
158 counties, as defined in s. 218.67(1), which occur as a direct
159 result of the implementation of revisions of ss. 3(f) and 4(b)
160 of Art. VII of the State Constitution which were approved in the
161 general election held in November 2008. The moneys appropriated
162 for this purpose shall be distributed in January of each fiscal
163 year among the fiscally constrained counties based on each
164 county's proportion of the total reduction in ad valorem tax
165 revenue resulting from the implementation of the revisions.

166 (b) Beginning in the 2023-2024 fiscal year, the Legislature
167 shall appropriate moneys to offset the reductions in ad valorem
168 tax revenue experienced by fiscally constrained counties, as
169 described in s. 218.67(1), which occur as a direct result of
170 implementation of the addition of s. 6(g) of Art. VII of the
171 State Constitution which was approved in the general election
172 held in November 2022. The moneys appropriated for this purpose
173 shall be distributed in January of each fiscal year among the
174 fiscally constrained counties based on each county's proportion

593-02945-22

20221748c1

175 of the total reduction in ad valorem tax revenue resulting from
176 the implementation of s. 6(g) of Art. VII of the State
177 Constitution.

178 (2) On or before November 15 of each year, each fiscally
179 constrained county shall apply to the Department of Revenue to
180 participate in the distribution of the appropriation and provide
181 documentation supporting the county's estimated reduction in ad
182 valorem tax revenue in the form and manner prescribed by the
183 Department of Revenue. The documentation must include an
184 estimate of the reduction in taxable value directly attributable
185 to revisions of Art. VII of the State Constitution for all
186 county taxing jurisdictions within the county and shall be
187 prepared by the property appraiser in each fiscally constrained
188 county. The documentation must also include the county millage
189 rates applicable in all such jurisdictions for the current year
190 and the prior year, rolled-back rates determined as provided in
191 s. 200.065 for each county taxing jurisdiction, and maximum
192 millage rates that could have been levied by majority vote
193 pursuant to s. 200.065(5).

194 (a) For purposes of paragraph (1)(a) this section, each
195 fiscally constrained county's reduction in ad valorem tax
196 revenue shall be calculated as 95 percent of the estimated
197 reduction in taxable value multiplied by the lesser of the 2010
198 applicable millage rate or the applicable millage rate for each
199 county taxing jurisdiction in the current year. If a fiscally
200 constrained county fails to apply for the distribution, its
201 share shall revert to the fund from which the appropriation was
202 made.

203 (b) For purposes of paragraph (1)(b), each fiscally

593-02945-22

20221748c1

204 constrained county's reduction in ad valorem tax revenue shall
205 be calculated as 95 percent of the estimated reduction in
206 taxable value multiplied by the lesser of the 2023 applicable
207 millage rate or the applicable millage rate for each county
208 taxing jurisdiction in the current year. If a fiscally
209 constrained county fails to apply for the distribution, its
210 share shall revert to the fund from which the appropriation was
211 made.

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

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

219 Section 5. The amendments made by this act to s. 196.011,
220 Florida Statutes, and the creation by this act of s. 196.077,
221 Florida Statutes, first apply to the 2023 tax roll.

222 Section 6. This act shall take effect on the effective date
223 of the amendment to the State Constitution proposed by SJR 1746
224 or a similar joint resolution having substantially the same
225 specific intent and purpose, if such amendment to the State
226 Constitution is approved at the next general election or at an
227 earlier special election specifically authorized by law for that
228 purpose.