

Amendment No.1

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WITHDRAWN	_____	(Y/N)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		

1 Committee/Subcommittee hearing bill: Choice & Innovation

2 Subcommittee

3 Representative Canady offered the following:

4
5 **Amendment (with title amendment)**

6 Between lines 64 and 65, insert:

7 Section 1. Paragraph (f) of subsection (1) and paragraphs
8 (b) and (c) of subsection (2) of section 192.0105, Florida
9 Statutes, are amended to read:

10 192.0105 Taxpayer rights.—There is created a Florida
11 Taxpayer's Bill of Rights for property taxes and assessments to
12 guarantee that the rights, privacy, and property of the
13 taxpayers of this state are adequately safeguarded and protected
14 during tax levy, assessment, collection, and enforcement
15 processes administered under the revenue laws of this state. The

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16 Taxpayer's Bill of Rights compiles, in one document, brief but
17 comprehensive statements that summarize the rights and
18 obligations of the property appraisers, tax collectors, clerks
19 of the court, local governing boards, the Department of Revenue,
20 and taxpayers. Additional rights afforded to payors of taxes and
21 assessments imposed under the revenue laws of this state are
22 provided in s. 213.015. The rights afforded taxpayers to assure
23 that their privacy and property are safeguarded and protected
24 during tax levy, assessment, and collection are available only
25 insofar as they are implemented in other parts of the Florida
26 Statutes or rules of the Department of Revenue. The rights so
27 guaranteed to state taxpayers in the Florida Statutes and the
28 departmental rules include:

29 (1) THE RIGHT TO KNOW.—

30 (f) The right of an exemption recipient to be sent a
31 renewal application for that exemption, the right to a receipt
32 for homestead exemption claim when filed, and the right to
33 notice of denial of the exemption (see ss. 196.011(7)
34 ~~196.011(6)~~, 196.131(1), 196.151, and 196.193(1)(c) and (5)).

35
36 Notwithstanding the right to information contained in this
37 subsection, under s. 197.122 property owners are held to know
38 that property taxes are due and payable annually and are charged
39 with a duty to ascertain the amount of current and delinquent

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40 taxes and obtain the necessary information from the applicable
41 governmental officials.

42 (2) THE RIGHT TO DUE PROCESS.—

43 (b) The right to petition the value adjustment board over
44 objections to assessments, denial of exemption, denial of
45 agricultural classification, denial of historic classification,
46 denial of high-water recharge classification, disapproval of tax
47 deferral, and any penalties on deferred taxes imposed for
48 incorrect information willfully filed. Payment of estimated
49 taxes does not preclude the right of the taxpayer to challenge
50 his or her assessment (see ss. 194.011(3), 196.011(7) ~~196.011(6)~~
51 and (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2),
52 193.503(7), 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

53 (c) The right to file a petition for exemption or
54 agricultural classification with the value adjustment board when
55 an application deadline is missed, upon demonstration of
56 particular extenuating circumstances for filing late (see ss.
57 193.461(3)(a) and 196.011(1), (8), (9), and (10)(e) ~~(7), (8),~~
58 ~~and (9)(e)~~).

59 Section 2. Paragraphs (b), (c), and (d) of subsection (1)
60 of section 192.048, Florida Statutes, are amended to read:

61 192.048 Electronic transmission.—

62 (1) Subject to subsection (2), the following documents may
63 be transmitted electronically rather than by regular mail:

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64 (b) The tax exemption renewal application required under
65 s. 196.011(7)(a) ~~s. 196.011(6)(a)~~.

66 (c) The tax exemption renewal application required under
67 s. 196.011(7)(b) ~~s. 196.011(6)(b)~~.

68 (d) A notification of an intent to deny a tax exemption
69 required under s. 196.011(10)(e) ~~s. 196.011(9)(e)~~.

70 Section 3. Subsections (3) and (4) of section 196.082,
71 Florida Statutes, are amended to read:

72 196.082 Discounts for disabled veterans; surviving spouse
73 carryover.—

74 (3) If the partially or totally and permanently disabled
75 veteran predeceases his or her spouse and if, upon the death of
76 the veteran, the spouse holds the legal or beneficial title to
77 the homestead and permanently resides thereon as specified in s.
78 196.031, the discount from ad valorem tax that the veteran
79 received carries over to the benefit of the veteran's spouse
80 until such time as he or she remarries or sells or otherwise
81 disposes of the property. If the spouse sells or otherwise
82 disposes of the property, a discount not to exceed the dollar
83 amount granted from the most recent ad valorem tax roll may be
84 transferred to his or her new residence, as long as it is used
85 as his or her primary residence and he or she does not remarry.
86 An applicant who is qualified to receive a discount under this
87 section and who fails to file an application by March 1 may file
88 an application for the discount and may file a petition pursuant

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89 to s. 194.011(3) with the value adjustment board requesting that
90 the discount be granted. Such application and petition shall be
91 subject to the same procedures as for exemptions set forth in s.
92 196.011(9) ~~s. 196.011(8)~~.

93 (4) To qualify for the discount granted under this
94 section, an applicant must submit to the county property
95 appraiser by March 1:

96 (a) An official letter from the United States Department
97 of Veterans Affairs which states the percentage of the veteran's
98 service-connected disability and evidence that reasonably
99 identifies the disability as combat-related;

100 (b) A copy of the veteran's honorable discharge; and

101 (c) Proof of age as of January 1 of the year to which the
102 discount will apply.

103

104 Any applicant who is qualified to receive a discount under this
105 section and who fails to file an application by March 1 may file
106 an application for the discount and may file, pursuant to s.
107 194.011(3), a petition with the value adjustment board
108 requesting that the discount be granted. Such application and
109 petition shall be subject to the same procedures as for
110 exemptions set forth in s. 196.011(9) ~~s. 196.011(8)~~.

111 Section 4. Subsections (5) through (12) of section
112 196.011, Florida Statutes, are renumbered as subsections (6)
113 through (13), respectively, present subsections (1), (10), and

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114 (11) are amended, and a new subsection (5) is added to that
115 section, to read:

116 196.011 Annual application required for exemption.-

117 (1)(a) Except as provided in s. 196.081(1)(b), every
118 person or organization who, on January 1, has the legal title to
119 real or personal property, except inventory, which is entitled
120 by law to exemption from taxation as a result of its ownership
121 and use shall, on or before March 1 of each year, file an
122 application for exemption with the county property appraiser,
123 listing and describing the property for which exemption is
124 claimed and certifying its ownership and use. The Department of
125 Revenue shall prescribe the forms upon which the application is
126 made. Failure to make application, when required, on or before
127 March 1 of any year shall constitute a waiver of the exemption
128 privilege for that year, except as provided in subsection (7) or
129 subsection (9)~~(8)~~.

130 (b) The form to apply for an exemption under s. 196.031,
131 s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or
132 s. 196.202 must include a space for the applicant to list the
133 social security number of the applicant and of the applicant's
134 spouse, if any. If an applicant files a timely and otherwise
135 complete application, and omits the required social security
136 numbers, the application is incomplete. In that event, the
137 property appraiser shall contact the applicant, who may refile a
138 complete application by April 1. Failure to file a complete

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139 application by that date constitutes a waiver of the exemption
140 privilege for that year, except as provided in subsection (7) or
141 subsection (9)-(8).

142 (5) It shall not be necessary to make annual application
143 for exemption on property used to house a charter school
144 pursuant to s. 196.1983. The owner or lessee of any property
145 used to house a charter school pursuant to s. 196.1983 who is
146 not required to file an annual application shall notify the
147 property appraiser promptly whenever the use of the property or
148 the status or condition of the owner or lessee changes so as to
149 change the exempt status of the property. If any owner or lessee
150 fails to so notify the property appraiser and the property
151 appraiser determines that for any year within the prior 10 years
152 the owner or lessee was not entitled to receive such exemption,
153 the owner or lessee of the property is subject to the taxes
154 exempted as a result of such failure plus 15 percent interest
155 per annum and a penalty of 50 percent of the taxes exempted. The
156 property appraiser making such determination shall record in the
157 public records of the county a notice of tax lien against any
158 property owned by that person or entity in the county, and such
159 property must be identified in the notice of tax lien. Such
160 property is subject to the payment of all taxes and penalties.
161 Such lien when filed shall attach to any property, identified in
162 the notice of tax lien, owned by the person or entity who
163 illegally or improperly received the exemption. If such person

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164 or entity no longer owns property in that county but owns
165 property in some other county or counties in the state, the
166 property appraiser shall record a notice of tax lien in such
167 other county or counties, identifying the property owned by such
168 person or entity in such county or counties, and it shall become
169 a lien against such property in such county or counties.

170 (10) At the option of the property appraiser and
171 notwithstanding any other provision of this section, initial or
172 original applications for homestead exemption for the succeeding
173 year may be accepted and granted after March 1. Reapplication on
174 a short form as authorized by subsection (6)~~(5)~~ shall be
175 required if the county has not waived the requirement of an
176 annual application. Once the initial or original application and
177 reapplication have been granted, the property may qualify for
178 the exemption in each succeeding year pursuant to the provisions
179 of subsection (7)~~(6)~~ or subsection (10)~~(9)~~.

180 (11) For exemptions enumerated in paragraph (1)(b), social
181 security numbers of the applicant and the applicant's spouse, if
182 any, are required and must be submitted to the department.
183 Applications filed pursuant to subsection (6)~~(5)~~ or subsection
184 (7)~~(6)~~ shall include social security numbers of the applicant
185 and the applicant's spouse, if any. For counties where the
186 annual application requirement has been waived, property
187 appraisers may require refiling of an application to obtain such
188 information.

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189 Section 5. Paragraph (a) of subsection (24) of section
190 1002.33, Florida Statutes, is amended to read:

191 1002.33 Charter schools.—

192 (24) RESTRICTION ON EMPLOYMENT OF RELATIVES.—

193 (a) This subsection applies to charter school personnel in
194 a charter school operated by a private entity. As used in this
195 subsection, the term:

196 1. "Charter school personnel" means a ~~charter school~~
197 ~~owner~~, president, chairperson of the governing board of
198 directors, superintendent, governing board member, principal,
199 assistant principal, or any other person employed by the charter
200 school who has equivalent decisionmaking authority and in whom
201 is vested the authority, or to whom the authority has been
202 delegated, to appoint, employ, promote, or advance individuals
203 or to recommend individuals for appointment, employment,
204 promotion, or advancement in connection with employment in a
205 charter school, including the authority as a member of a
206 governing body of a charter school to vote on the appointment,
207 employment, promotion, or advancement of individuals.

208 2. "Relative" means father, mother, son, daughter,
209 brother, sister, uncle, aunt, first cousin, nephew, niece,
210 husband, wife, father-in-law, mother-in-law, son-in-law,
211 daughter-in-law, brother-in-law, sister-in-law, stepfather,
212 stepmother, stepson, stepdaughter, stepbrother, stepsister, half
213 brother, or half sister.

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215 Charter school personnel in schools operated by a municipality
216 or other public entity are subject to s. 112.3135.

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219 **T I T L E A M E N D M E N T**

220 Remove line 2 and insert:
221 An act relating to education; amending ss. 192.0105,
222 192.048, and 196.082, F.S.; conforming cross-
223 references; amending s. 196.011, F.S.; providing that
224 an annual application for exemption on property used
225 to house a charter school is not necessary; requiring
226 the owner or lessee of such property to notify the
227 property appraiser in specified circumstances;
228 providing penalties; amending s. 1002.33, F.S.;
229 revising the definition of the term "charter school
230 personnel"; amending s. 1002.45

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