

1                   A bill to be entitled  
2           An act relating to revenue administration; amending s.  
3           63.088, F.S.; replacing the term "tax assessor" with  
4           the term "property appraiser"; amending s. 125.01,  
5           F.S.; revising the powers of the legislative and  
6           governing body of counties; amending s. 153.60, F.S.;  
7           revising ex officio officers for county water and  
8           sewer districts; specifying the manner in which such  
9           districts must administer taxes and non-ad valorem  
10          assessments; repealing s. 153.69, F.S., relating to  
11          designation of the county property appraiser as ex  
12          officio tax assessor for a district; amending s.  
13          153.81, F.S.; deleting the term "special" related to  
14          ad valorem maintenance taxes; amending s. 153.82,  
15          F.S.; replacing the term "special assessments" with  
16          the term "non-ad valorem assessments"; amending ss.  
17          157.06, 170.08, 171.093, 189.021, 190.021, and  
18          190.022, F.S.; conforming provisions to changes made  
19          by the act; making technical changes; reordering and  
20          amending s. 192.001, F.S.; revising the definitions of  
21          the terms "ad valorem tax" and "assessed value of  
22          property"; defining terms; amending s. 192.0105, F.S.;  
23          revising the rights guaranteed to state taxpayers;  
24          amending s. 193.077, F.S.; revising the requirements  
25          of a specified list; creating s. 193.4614, F.S.;

26 prohibiting the levy of non-ad valorem assessments on  
27 agricultural lands under certain circumstances;  
28 providing exceptions; providing applicability;  
29 amending ss. 193.503, 193.505, and 194.306, F.S.;  
30 conforming provisions to changes made by the act;  
31 amending ss. 197.2421, 197.2524, 197.263, 197.272, and  
32 197.282, F.S.; conforming provisions to changes made  
33 by the act; amending s. 197.3632, F.S.; revising the  
34 definition of the term "non-ad valorem assessment";  
35 amending s. 200.065, F.S.; revising the instructions  
36 that property appraisers must send to each taxing  
37 authority regarding the taxable value of certain  
38 property; specifying the method of calculation of the  
39 rolled-back rate; defining the term "gross taxable  
40 value for operating purposes"; amending ss. 298.301,  
41 298.349, and 298.353, F.S.; conforming provisions to  
42 changes made by the act; amending s. 298.36, F.S.;  
43 authorizing the payment of non-ad valorem assessments  
44 for lands belonging to the state; conforming  
45 provisions to changes made by the act; amending s.  
46 298.365, F.S.; authorizing the collection of non-ad  
47 valorem assessments; making technical changes;  
48 amending s. 298.366, F.S.; specifying that non-ad  
49 valorem assessments may become delinquent and bear  
50 penalties in the same manner as county taxes; making

51 technical changes; amending ss. 298.41 and 298.465,  
 52 F.S.; requiring the collection and enforcement of non-  
 53 ad valorem assessments on land in certain subdistricts  
 54 and districts, respectively; making technical changes;  
 55 amending s. 298.49, F.S.; specifying how certain  
 56 interest must be appropriated for non-ad valorem  
 57 assessments; making technical changes; amending s.  
 58 298.50, F.S.; authorizing the levy of non-ad valorem  
 59 assessments to pay the principal and interest on bonds  
 60 issued; making technical changes; amending ss. 298.52  
 61 and 298.54, F.S.; conforming provisions to changes  
 62 made by the act; making technical changes; amending s.  
 63 298.56, F.S.; authorizing non-ad valorem assessments  
 64 to be levied to pay certain bonds issued; making  
 65 technical changes; amending ss. 298.71, 298.72,  
 66 298.76, 298.77, 298.78, and 373.0697, F.S.; conforming  
 67 provisions to changes made by the act; making  
 68 technical changes; amending ss. 112.312, 119.071,  
 69 192.042, 212.08, 220.03, 377.708, 472.003, and  
 70 624.5105, F.S.; conforming cross-references; providing  
 71 severability; providing an effective date.

72  
 73 Be It Enacted by the Legislature of the State of Florida:  
 74

75 **Section 1. Subsection (5) of section 63.088, Florida**

76 **Statutes, is amended to read:**

77 63.088 Proceeding to terminate parental rights pending  
78 adoption; notice and service; diligent search.—

79 (5) LOCATION UNKNOWN; IDENTITY KNOWN.—If the inquiry by  
80 the court under subsection (4) identifies any person who has not  
81 executed a consent to adoption or an affidavit of nonpaternity,  
82 and the location of the person is unknown, the adoption entity  
83 must conduct a diligent search for that person which must  
84 include inquiries concerning all of the following:

85 (a) The person's current address, or any previous address,  
86 through an inquiry of the United States Postal Service through  
87 the Freedom of Information Act.†

88 (b) The last known employment of the person, including the  
89 name and address of the person's employer.†

90 (c) Names and addresses of relatives to the extent they  
91 can be reasonably obtained from the petitioner or other sources,  
92 contacts with those relatives, and inquiry as to the person's  
93 last known address. The petitioner must pursue any leads to any  
94 addresses where the person may have moved.†

95 (d) Information as to whether or not the person may have  
96 died and, if so, the date and location.†

97 (e) Telephone listings in the area where the person last  
98 resided.†

99 (f) Inquiries of law enforcement agencies in the area  
100 where the person last resided.†

101 (g) Highway patrol records in the state where the person  
 102 last resided.~~†~~

103 (h) Department of Corrections records in the state where  
 104 the person last resided.~~†~~

105 (i) Hospitals in the area where the person last resided.~~†~~

106 (j) Records of utility companies, including water, sewer,  
 107 cable television, and electric companies, in the area where the  
 108 person last resided.~~†~~

109 (k) Records of the Armed Forces of the United States as to  
 110 whether there is any information as to the person.~~†~~

111 (l) Records of the property appraiser ~~tax assessor~~ and tax  
 112 collector in the area where the person last resided.~~†~~ and

113 (m) Search of one Internet databank locator service.  
 114

115 A person contacted by a petitioner or adoption entity requesting  
 116 records under this subsection must release the requested records  
 117 to the petitioner or adoption entity without the necessity of a  
 118 subpoena or a court order, except when prohibited by law. An  
 119 affidavit of diligent search conducted in accordance with this  
 120 section must be filed with the court. The diligent search may be  
 121 conducted before the birth of the minor. A judgment terminating  
 122 parental rights and approving a diligent search that fails to  
 123 locate a person is valid and is not subject to direct or  
 124 collateral attack because the mother failed or refused to  
 125 provide the adoption entity with sufficient information to

126 | locate the person.

127 |       **Section 2. Paragraph (r) of subsection (1) of section**  
 128 | **125.01, Florida Statutes, is amended to read:**

129 |       125.01 Powers and duties.—

130 |       (1) The legislative and governing body of a county shall  
 131 | have the power to carry on county government. To the extent not  
 132 | inconsistent with general or special law, this power includes,  
 133 | but is not restricted to, the power to:

134 |       (r) Levy and collect taxes, both for county purposes and  
 135 | for the providing of municipal services within any municipal  
 136 | service taxing unit, and non-ad valorem ~~special~~ assessments  
 137 | within any municipal service benefit unit; borrow and expend  
 138 | money; and issue bonds, revenue certificates, and other  
 139 | obligations of indebtedness, which power shall be exercised in  
 140 | such manner, and subject to such limitations, as may be provided  
 141 | by general law. There shall be no referendum required for the  
 142 | levy by a county of ad valorem taxes, both for county purposes  
 143 | and for the providing of municipal services within any municipal  
 144 | service taxing unit.

145 |       ~~1. Notwithstanding any other provision of law, a county~~  
 146 | ~~may not levy special assessments on lands classified as~~  
 147 | ~~agricultural lands under s. 193.461 unless the revenue from such~~  
 148 | ~~assessments has been pledged for debt service and is necessary~~  
 149 | ~~to meet obligations of bonds or certificates issued by the~~  
 150 | ~~county which remain outstanding on July 1, 2023, including~~

151 ~~refundings thereof for debt service savings where the maturity~~  
152 ~~of the debt is not extended. For bonds or certificates issued~~  
153 ~~after July 1, 2023, special assessments securing such bonds may~~  
154 ~~not be levied on lands classified as agricultural under s.~~  
155 ~~193.461.~~

156 ~~2. The provisions of subparagraph 1. do not apply to~~  
157 ~~residential structures and their curtilage.~~

158 **Section 3. Section 153.60, Florida Statutes, is amended to**  
159 **read:**

160 153.60 ~~County commissioners~~ Ex officio officers governing  
161 ~~board.~~—The board of county commissioners of the county in which  
162 any water and sewer ~~such~~ district is created is ~~shall be~~ the ex  
163 officio governing board of such district. Such district is ~~shall~~  
164 ~~be~~ a body corporate and politic, exercising essential  
165 governmental functions, and has ~~shall have~~ the power to sue and  
166 be sued; to contract; to adopt and use a common seal and alter  
167 the same at pleasure; to purchase, hold, lease or otherwise  
168 acquire and convey such real property and personal property and  
169 interests therein as may be necessary or proper to carry out the  
170 purposes of this law. The clerk of the circuit court is ~~shall be~~  
171 ex officio the clerk and treasurer of the district, the property  
172 appraiser is ex officio the property appraiser of the district,  
173 and the county tax collector is ~~shall be~~ ex officio the tax  
174 collector of the district. Such district shall administer taxes  
175 and non-ad valorem assessments in the same manner as other

176 general county taxes.

177 **Section 4.** Section 153.69, Florida Statutes, is repealed.

178 **Section 5. Section 153.81, Florida Statutes, is amended to**  
179 **read:**

180 153.81 Ad valorem maintenance tax.—In addition to the ad  
181 valorem taxes authorized to be levied to pay the principal of  
182 and interest on general obligation bonds, or as additional  
183 security for revenue bonds or assessment bonds, any district is  
184 authorized to levy an ~~a special~~ ad valorem maintenance tax of a  
185 sufficient number of mills upon the dollar of assessed valuation  
186 of property subject to taxation in the district to pay for the  
187 maintenance and operation and other corporate purposes of the  
188 ~~said~~ district; provided, however, that such ~~special~~ maintenance  
189 tax shall in no event exceed 5 mills during any one year. Such  
190 ~~special~~ maintenance tax shall be levied and collected in the  
191 manner provided herein for ad valorem taxes levied and collected  
192 for debt service on bonds issued pursuant to this law.

193 **Section 6. Section 153.82, Florida Statutes, is amended to**  
194 **read:**

195 153.82 Handling of taxes and non-ad valorem ~~special~~  
196 assessments, district treasurer.—All ad valorem taxes or non-ad  
197 valorem ~~special~~ assessments levied and collected in any district  
198 in the manner provided in this chapter must, ~~herein shall~~ when  
199 received, be paid over by the proper officials of the county in  
200 which the district is located to the treasurer of the district



201 to be applied as provided in this law and in the proceedings  
 202 authorizing the issuance of any bonds or other obligations  
 203 pursuant to this law.

204 **Section 7. Section 157.06, Florida Statutes, is amended to**  
 205 **read:**

206 157.06 Committee to view land before letting contract;  
 207 non-ad valorem assessment; hearing complaints; collection of  
 208 tax.~~After a~~ If said ditch, drain, or canal has been ordered,  
 209 but before ~~letting~~ the contract has been let ~~therefor~~, the  
 210 committee ~~hereinbefore provided for~~ shall view the lands to be  
 211 benefited by such ditch, drain, or canal, as shown by the  
 212 petition and plat presented to the board of county  
 213 commissioners. ~~and~~, After the cost of construction is  
 214 ascertained, the committee ~~they~~ shall levy a non-ad valorem  
 215 assessment upon ~~assess~~ each parcel according and in proportion  
 216 to how each parcel benefits, ~~as it shall be benefited by such~~  
 217 ~~said~~ ditch, drain, or canal, for all expenses that may be  
 218 incurred in the construction of such ~~said~~ ditch, drain, or  
 219 canal, including the interest charges, the expenses of the  
 220 committee and engineer, and for any condemnation proceedings,  
 221 together with their estimate of the amount per acre for annual  
 222 maintenance of such ~~said~~ ditch, drain, or canal, and shall file  
 223 a report of that information ~~the same~~ with the board of county  
 224 commissioners, who shall publish ~~at once give notice by~~  
 225 publishing in a newspaper of general circulation within the

226 ~~published in said~~ county, at least once each week for 2  
227 consecutive weeks before ~~prior to~~ the next regular meeting, that  
228 they will, at their next regular meeting, hear complaints from  
229 the owners or agents of any lands affected, against the proposed  
230 assessment. At that meeting, ~~so made,~~ and the board of county  
231 commissioners may equalize the assessment ~~so made,~~ but may not  
232 ~~cannot~~ raise or lower the total amount of the assessment ~~so made~~  
233 by the ~~said~~ committee. After hearing such complaints, if any, or  
234 equalizing the assessment, the board may provide ~~if they shall~~  
235 ~~see fit to do so, they shall then turn over to the property~~  
236 ~~appraiser the said assessment, with instructions to the property~~  
237 appraiser to enter the assessment ~~same~~ as the levy upon the  
238 lands in the regular tax assessment book. The board may levy and  
239 the tax collector may collect such; ~~said assessment may be~~  
240 ~~levied~~ for 1 year or in yearly assessments for a period not to  
241 exceed 30 years, as ~~according as it may be deemed advisable, the~~  
242 ~~manner in which the same is to be levied to be determined and~~  
243 provided by the board of county commissioners ~~and entered of~~  
244 ~~record, when the same is turned over to the property appraiser.~~  
245 The tax collector shall collect the assessment in the same ~~shall~~  
246 ~~be collected by the tax collector in like manner as other taxes~~  
247 are collected, and the assessments collected must be used to pay  
248 ~~made a special fund for the~~ debt ~~payment of the indebtedness~~  
249 incurred in the construction and annual maintenance of such ~~said~~  
250 ditch, drain, or canal.

251           **Section 8. Section 170.08, Florida Statutes, is amended to**  
252 **read:**

253           170.08 Final consideration of non-ad valorem ~~special~~  
254 assessments; equalizing board to hear complaints and adjust  
255 assessments; rebate of difference in cost and assessment.—At the  
256 time and place named in the notice provided for in s. 170.07,  
257 the governing authority of the municipality shall meet and hear  
258 testimony from affected property owners as to the propriety and  
259 advisability of making the improvements and funding them with  
260 non-ad valorem ~~special~~ assessments on property. Following the  
261 testimony, the governing authority of the municipality shall  
262 make a final decision on whether to levy the non-ad valorem  
263 ~~special~~ assessments. Thereafter, the governing authority shall  
264 meet as an equalizing board to hear and consider ~~any and~~ all  
265 complaints as to the non-ad valorem ~~special~~ assessments and  
266 shall adjust and equalize the assessments on a basis of justice  
267 and right. When ~~so~~ equalized and approved by resolution or  
268 ordinance of the governing authority, a final assessment roll  
269 must ~~shall~~ be filed with the governing authority of the  
270 municipality, and such assessments are ~~shall stand~~ confirmed and  
271 remain legal, valid, and binding first liens upon the property  
272 against which such assessments are made until paid; however,  
273 upon completion of the improvement, the municipality shall  
274 credit to each of the assessments the difference in the  
275 assessment as originally made, approved, and confirmed and the

276 proportionate part of the actual cost of the improvement to be  
 277 paid by non-ad valorem ~~special~~ assessments as finally determined  
 278 upon the completion of the improvement, but ~~in no event shall~~  
 279 the final assessments may not exceed the amount of benefits  
 280 originally assessed. ~~Promptly~~ After such confirmation, the  
 281 assessments must ~~shall~~ be recorded by the city clerk in a  
 282 ~~special~~ book, to be known as the "Improvement Lien Book," and  
 283 the record of the lien in this book constitutes ~~shall constitute~~  
 284 prima facie evidence of its validity. The governing authority of  
 285 the municipality may by resolution grant a discount equal to all  
 286 or a part of the payee's proportionate share of the cost of the  
 287 project consisting of bond financing costs, such as capitalized  
 288 interest, funded reserves, and bond discount included in the  
 289 estimated cost of the project, upon payment in full of any  
 290 assessment during such period before ~~prior to~~ the time such  
 291 financing costs are incurred as may be specified by the  
 292 governing authority.

293 **Section 9. Paragraph (a) of subsection (4) and subsections**  
 294 **(5), (6), and (7) of section 171.093, Florida Statutes, are**  
 295 **amended to read:**

296 171.093 Municipal annexation within independent special  
 297 districts.—

298 (4) (a) If the municipality and the district are unable to  
 299 enter into an interlocal agreement pursuant to subsection (3),  
 300 the municipality shall ~~se~~ advise the district and the property

301 appraiser and tax collector of the county in which the annexed  
302 property is located and, effective October 1 of the calendar  
303 year immediately following the calendar year in which the  
304 municipality declares its intent to assume service  
305 responsibilities in the annexed area, the district shall remain  
306 the service provider in the annexed area for a period of 4  
307 years. During the 4-year period, the municipality shall pay the  
308 district an amount equal to the ad valorem taxes or non-ad  
309 valorem assessments that would have been collected had the  
310 property remained in the district.

311 (5) If the municipality elects not to assume the  
312 district's responsibilities, the district shall remain the  
313 service provider in the annexed area, the geographical  
314 boundaries of the district shall continue to include the annexed  
315 area, and the district may continue to levy ad valorem taxes and  
316 non-ad valorem assessments on the real property located within  
317 the annexed area. If the municipality elects to assume the  
318 district's responsibilities in accordance with subsection (3),  
319 the district's boundaries must ~~shall~~ contract to exclude the  
320 annexed area at the time and in the manner provided in the  
321 agreement.

322 (6) If the municipality elects to assume the district's  
323 responsibilities and the municipality and the district are  
324 unable to enter into an interlocal agreement, and the district  
325 continues to remain the service provider in the annexed area in

326 accordance with subsection (4), the geographical boundaries of  
 327 the district must ~~shall~~ contract to exclude the annexed area on  
 328 the effective date of the beginning of the 4-year period  
 329 provided for in subsection (4). ~~Nothing in~~ This section does not  
 330 preclude ~~precludes~~ the contraction of the boundary of any  
 331 independent special district by special act of the Legislature.  
 332 The district may ~~shall~~ not levy ad valorem taxes or non-ad  
 333 valorem assessments on the annexed property in the calendar year  
 334 in which its boundaries contract and subsequent years, but it  
 335 may continue to collect and use all ad valorem taxes and non-ad  
 336 valorem assessments levied in prior years. ~~Nothing in~~ This  
 337 section does not prohibit ~~prohibits~~ the district from assessing  
 338 user charges and impact fees within the annexed area while it  
 339 remains the service provider.

340 (7) In addition to any other authority provided by law, a  
 341 municipality is authorized to levy non-ad valorem assessments on  
 342 property located in an annexed area to offset all or a portion  
 343 of the costs incurred by the municipality in assuming district  
 344 responsibilities pursuant to this section. Such assessments may  
 345 be collected pursuant to and in accordance with applicable law.

346 **Section 10. Section 189.021, Florida Statutes, is amended**  
 347 **to read:**

348 189.021 Refund of certain non-ad valorem ~~special~~  
 349 assessments.—If a dependent special district has levied non-ad  
 350 valorem assessments for an improvement or specialized function

351 for which it was created; no bonds have been issued against  
 352 which the ~~special~~ assessments are pledged; and the county or  
 353 municipality which created the special district determines that  
 354 the demand for the improvement or function no longer exists or  
 355 the majority of the land against which the ~~special~~ assessments  
 356 were authorized has been purchased by a tax-exempt governmental  
 357 agency to be preserved for environmental purposes and which  
 358 cannot receive the benefit for which the assessments were  
 359 levied, unspent and unobligated moneys collected as assessments,  
 360 along with any interest collected thereon, must ~~shall~~ be  
 361 refunded to the original payors of the assessments when the  
 362 costs of distributing the refund do not exceed the amount  
 363 available for refund. This section operates ~~shall operate~~  
 364 retroactively to January 1, 1987.

365 **Section 11. Subsections (2) and (3) of section 190.021,**  
 366 **Florida Statutes, are amended to read:**

367 190.021 Taxes; non-ad valorem assessments.—

368 (2) BENEFIT NON-AD VALOREM ~~SPECIAL~~ ASSESSMENTS.—The board  
 369 shall annually determine, order, and levy the annual installment  
 370 of the total benefit non-ad valorem ~~special~~ assessments for  
 371 bonds issued and related expenses to finance district facilities  
 372 and projects which are levied under this act. These assessments  
 373 may be due and collected during each year that county taxes are  
 374 due and collected, in which case such annual installment and  
 375 levy must ~~shall~~ be evidenced to and certified to the property

376 appraiser by the board not later than August 31 of each year,  
 377 and such assessment must ~~shall~~ be entered by the property  
 378 appraiser on the county tax rolls, and must ~~shall~~ be collected  
 379 and enforced by the tax collector in the same manner and at the  
 380 same time as county taxes, and the proceeds of such assessments  
 381 must ~~thereof shall~~ be paid to the district. However, this  
 382 subsection does ~~shall~~ not prohibit the district in its  
 383 discretion from using the method prescribed in either s. 197.363  
 384 or s. 197.3632 for collecting and enforcing these assessments.  
 385 Notice of the proposed amount of the assessment pursuant to s.  
 386 200.069 that includes the date and time of the hearing may be  
 387 used in lieu of the notice provisions of s. 197.3632 (4) (b).  
 388 These benefit non-ad valorem ~~special~~ assessments must ~~shall~~ be a  
 389 lien on the property against which assessed until paid and must  
 390 ~~shall~~ be enforceable in like manner as county taxes. The amount  
 391 of the assessment for the exercise of the district's powers  
 392 under ss. 190.011 and 190.012 must ~~shall~~ be determined by the  
 393 board based upon a report of the district's engineer and  
 394 assessed by the board upon such lands, which may be part or all  
 395 of the lands within the district benefited by the improvement,  
 396 apportioned between benefited lands in proportion to the  
 397 benefits received by each tract of land.

398 (3) MAINTENANCE NON-AD VALOREM ~~SPECIAL~~ ASSESSMENTS.—To  
 399 maintain and preserve the facilities and projects of the  
 400 district, the board may levy a maintenance non-ad valorem



401 ~~special~~ assessment. This assessment may be evidenced to and  
402 certified to the property appraiser by the board of supervisors  
403 not later than August 31 of each year and must ~~shall~~ be entered  
404 by the property appraiser on the county tax rolls and must ~~shall~~  
405 be collected and enforced by the tax collector in the same  
406 manner and at the same time as county taxes, and the proceeds  
407 from the assessment must ~~therefrom shall~~ be paid to the  
408 district. However, this subsection does ~~shall~~ not prohibit the  
409 district in its discretion from using the method prescribed in  
410 either s. 197.363 or s. 197.3632 for collecting and enforcing  
411 these assessments. Notice of the proposed amount of the  
412 assessment pursuant to s. 200.069 that includes the date and  
413 time of the hearing may be used in lieu of the notice provisions  
414 of s. 197.3632(4)(b). These maintenance non-ad valorem ~~special~~  
415 assessments are ~~shall be~~ a lien on the property against which  
416 assessed until paid and are ~~shall be~~ enforceable in like manner  
417 as county taxes. The amount of the maintenance non-ad valorem  
418 ~~special~~ assessment for the exercise of the district's powers  
419 under ss. 190.011 and 190.012 shall be determined by the board  
420 based upon a report of the district's engineer and assessed by  
421 the board upon such lands, which may be all of the lands within  
422 the district benefited by the maintenance thereof, apportioned  
423 between the benefited lands in proportion to the benefits  
424 received by each tract of land.

425 **Section 12. Section 190.022, Florida Statutes, is amended**

426 **to read:**

427 190.022 Non-ad valorem ~~Special~~ assessments.—

428 (1) The board may levy non-ad valorem ~~special~~ assessments  
 429 for the construction, reconstruction, acquisition, or  
 430 maintenance of district facilities authorized under this chapter  
 431 using the procedures for levy and collection provided in chapter  
 432 170 or chapter 197.

433 (2) Notwithstanding ~~the provisions of~~ s. 170.09, district  
 434 assessments may be made payable in no more than 30 yearly  
 435 installments.

436 **Section 13.** Section 192.001, Florida Statutes, is  
 437 reordered and amended to read:

438 192.001 Definitions.—All definitions set out in chapters 1  
 439 and 200 which ~~that~~ are applicable to this chapter are included  
 440 herein. In addition, the following definitions ~~shall~~ apply in  
 441 the imposition of ad valorem taxes:

442 (1) "Ad valorem tax" means a tax based upon the taxable  
 443 ~~assessed~~ value of property which can become a lien against a  
 444 homestead as permitted in s. 4, Art. X of the State  
 445 Constitution. The term "property tax" may be used  
 446 interchangeably with the term "ad valorem tax."

447 (2) "Assessed value ~~of property~~" means the value of  
 448 property as limited by Art. VII of the State Constitution an  
 449 ~~annual determination of:~~

450 ~~(a) The just or fair market value of an item or property;~~

451 ~~(b) The value of property as limited by Art. VII of the~~  
452 ~~State Constitution; or~~

453 ~~(c) The value of property in a classified use or at a~~  
454 ~~fractional value if the property is assessed solely on the basis~~  
455 ~~of character or use or at a specified percentage of its value~~  
456 ~~under Art. VII of the State Constitution.~~

457 (3) "Classified value" means the value of property in a  
458 classified use or at a fractional value if the property is  
459 assessed solely on the basis of character or use or at a  
460 specified percentage of its value under Art. VII of the State  
461 Constitution.

462 (6)~~(3)~~ "County property appraiser" means the county  
463 officer charged with determining the value of all property  
464 within the county, with maintaining certain records connected  
465 therewith, and with determining the tax on taxable property  
466 after taxes have been levied. He or she shall also be referred  
467 to in these statutes as the "property appraiser" or "appraiser."

468 (7)~~(4)~~ "County tax collector" means the county officer  
469 charged with the collection of ad valorem taxes levied by the  
470 county, the school board, any special taxing districts within  
471 the county, and all municipalities within the county.

472 (8)~~(5)~~ "Department," unless otherwise designated, means  
473 the Department of Revenue.

474 (9)~~(6)~~ "Extend on the tax roll" means the arithmetic  
475 computation whereby the millage is converted to a decimal number

476 representing one one-thousandth of a dollar and then multiplied  
477 by the taxable value of the property to determine the tax on  
478 such property.

479 ~~(12)-(7)~~ "Governing body" means any board, commission,  
480 council, or individual acting as the executive head of a unit of  
481 local government.

482 ~~(13)-(8)~~ "Homestead" means that property described in s.  
483 6(a), Art. VII of the State Constitution.

484 (14) "Just value" means the fair market value of an item  
485 or property for ad valorem taxation as provided in s. 193.011.

486 ~~(15)-(9)~~ "Levy" means the imposition of a tax, stated in  
487 terms of "millage," against all appropriately located property  
488 by a governmental body authorized by law to impose ad valorem  
489 taxes.

490 ~~(16)-(10)~~ "Mill" means one one-thousandth of a United  
491 States dollar. "Millage" may apply to a single levy of taxes or  
492 to the cumulative of all levies.

493 (17) "Non-ad valorem assessment" has the same meaning as  
494 in s. 197.3632(1)(d).

495 ~~(18)-(11)~~ "Personal property," for the purposes of ad  
496 valorem taxation, shall be divided into four categories as  
497 follows:

498 (a) "Household goods" means wearing apparel, furniture,  
499 appliances, and other items ordinarily found in the home and  
500 used for the comfort of the owner and his or her family.

501 Household goods are not held for commercial purposes or resale.

502 (b) "Intangible personal property" means money, all  
503 evidences of debt owed to the taxpayer, all evidences of  
504 ownership in a corporation or other business organization having  
505 multiple owners, and all other forms of property where value is  
506 based upon that which the property represents rather than its  
507 own intrinsic value.

508 (c)1. "Inventory" means only those chattels consisting of  
509 items commonly referred to as goods, wares, and merchandise (as  
510 well as inventory) which are held for sale or lease to customers  
511 in the ordinary course of business. Supplies and raw materials  
512 shall be considered to be inventory only to the extent that they  
513 are acquired for sale or lease to customers in the ordinary  
514 course of business or will physically become a part of  
515 merchandise intended for sale or lease to customers in the  
516 ordinary course of business. Partially finished products which  
517 when completed will be held for sale or lease to customers in  
518 the ordinary course of business shall be deemed items of  
519 inventory. All livestock shall be considered inventory. Items of  
520 inventory held for lease to customers in the ordinary course of  
521 business, rather than for sale, shall be deemed inventory only  
522 prior to the initial lease of such items. For the purposes of  
523 this section, fuels used in the production of electricity shall  
524 be considered inventory.

525 2. "Inventory" also means construction and agricultural

526 equipment weighing 1,000 pounds or more that is returned to a  
527 dealership under a rent-to-purchase option and held for sale to  
528 customers in the ordinary course of business. This subparagraph  
529 may not be considered in determining whether property that is  
530 not construction and agricultural equipment weighing 1,000  
531 pounds or more that is returned under a rent-to-purchase option  
532 is inventory under subparagraph 1.

533 (d) "Tangible personal property" means all goods,  
534 chattels, and other articles of value (but does not include the  
535 vehicular items enumerated in s. 1(b), Art. VII of the State  
536 Constitution and elsewhere defined) capable of manual possession  
537 and whose chief value is intrinsic to the article itself.  
538 "Construction work in progress" consists of those items of  
539 tangible personal property commonly known as fixtures,  
540 machinery, and equipment when in the process of being installed  
541 in new or expanded improvements to real property and whose value  
542 is materially enhanced upon connection or use with a  
543 preexisting, taxable, operational system or facility.  
544 Construction work in progress shall be deemed substantially  
545 completed when connected with the preexisting, taxable,  
546 operational system or facility. For the purposes of tangible  
547 personal property constructed or installed by an electric  
548 utility, construction work in progress shall be deemed  
549 substantially completed upon the earlier of when all permits or  
550 approvals required for commercial operation have been received

551 or approved, or 1 year after the construction work in progress  
552 has been connected with the preexisting, taxable, operational  
553 system or facility. Inventory and household goods are expressly  
554 excluded from this definition.

555 (19)~~(12)~~ "Real property" means land, buildings, fixtures,  
556 and all other improvements to land. The terms "land," "real  
557 estate," "realty," and "real property" may be used  
558 interchangeably.

559 (21)~~(13)~~ "Taxpayer" means the person or other legal entity  
560 in whose name property is assessed, including an agent of a  
561 timeshare period titleholder.

562 (10)~~(14)~~ "Fee timeshare real property" means the land and  
563 buildings and other improvements to land that are subject to  
564 timeshare interests which are sold as a fee interest in real  
565 property.

566 (22)~~(15)~~ "Timeshare period titleholder" means the  
567 purchaser of a timeshare period sold as a fee interest in real  
568 property, whether organized under chapter 718 or chapter 721.

569 (20)~~(16)~~ "Taxable value" means the assessed value of  
570 property minus the amount of any applicable exemption provided  
571 under s. 3 or s. 6, Art. VII of the State Constitution and  
572 chapter 196.

573 (11)~~(17)~~ "Floating structure" means a floating barge-like  
574 entity, with or without accommodations built thereon, which is  
575 not primarily used as a means of transportation on water but

576 | which serves purposes or provides services typically associated  
577 | with a structure or other improvement to real property. The term  
578 | "floating structure" includes, but is not limited to, each  
579 | entity used as a residence, place of business, office, hotel or  
580 | motel, restaurant or lounge, clubhouse, meeting facility,  
581 | storage or parking facility, mining platform, dredge, dragline,  
582 | or similar facility or entity represented as such. Floating  
583 | structures are expressly excluded from the definition of the  
584 | term "vessel" provided in s. 327.02. Incidental movement upon  
585 | water shall not, in and of itself, preclude an entity from  
586 | classification as a floating structure. A floating structure is  
587 | expressly included as a type of tangible personal property.

588 |       (4)~~(18)~~ "Complete submission of the rolls" includes, but  
589 | is not limited to, accurate tabular summaries of valuations as  
590 | prescribed by department rule; an electronic copy of the real  
591 | property assessment roll including for each parcel total value  
592 | of improvements, land value, the recorded selling prices, other  
593 | ownership transfer data required for an assessment roll under s.  
594 | 193.114, the value of any improvement made to the parcel in the  
595 | 12 months preceding the valuation date, the type and amount of  
596 | any exemption granted, and such other information as may be  
597 | required by department rule; an accurate tabular summary by  
598 | property class of any adjustments made to recorded selling  
599 | prices or fair market value in arriving at assessed value, as  
600 | prescribed by department rule; an electronic copy of the



601 tangible personal property assessment roll, including for each  
602 entry a unique account number and such other information as may  
603 be required by department rule; and an accurate tabular summary  
604 of per-acre land valuations used for each class of agricultural  
605 property in preparing the assessment roll, as prescribed by  
606 department rule.

607 (5) ~~(19)~~ "Computer software" means any information,  
608 program, or routine, or any set of one or more programs,  
609 routines, or collections of information used or intended for use  
610 to convey information or to cause one or more computers or  
611 pieces of computer-related peripheral equipment, or any  
612 combination thereof, to perform a task or set of tasks. Without  
613 limiting the generality of the definition provided in this  
614 subsection, the term includes operating and applications  
615 programs and all related documentation. Computer software does  
616 not include embedded software that resides permanently in the  
617 internal memory of a computer or computer-related peripheral  
618 equipment and that is not removable without terminating the  
619 operation of the computer or equipment. Computer software  
620 constitutes personal property only to the extent of the value of  
621 the unmounted or uninstalled medium on or in which the  
622 information, program, or routine is stored or transmitted, and,  
623 after installation or mounting by any person, computer software  
624 does not increase the value of the computer or computer-related  
625 peripheral equipment, or any combination thereof.

626 Notwithstanding any other provision of law, this subsection  
627 applies to the 1997 and subsequent tax rolls and to any  
628 assessment in an administrative or judicial action pending on  
629 June 1, 1997.

630 **Section 14. Paragraph (h) of subsection (2) of section**  
631 **192.0105, Florida Statutes, is amended to read:**

632 192.0105 Taxpayer rights.—There is created a Florida  
633 Taxpayer's Bill of Rights for property taxes and assessments to  
634 guarantee that the rights, privacy, and property of the  
635 taxpayers of this state are adequately safeguarded and protected  
636 during tax levy, assessment, collection, and enforcement  
637 processes administered under the revenue laws of this state. The  
638 Taxpayer's Bill of Rights compiles, in one document, brief but  
639 comprehensive statements that summarize the rights and  
640 obligations of the property appraisers, tax collectors, clerks  
641 of the court, local governing boards, the Department of Revenue,  
642 and taxpayers. Additional rights afforded to payors of taxes and  
643 assessments imposed under the revenue laws of this state are  
644 provided in s. 213.015. The rights afforded taxpayers to assure  
645 that their privacy and property are safeguarded and protected  
646 during tax levy, assessment, and collection are available only  
647 insofar as they are implemented in other parts of the Florida  
648 Statutes or rules of the Department of Revenue. The rights so  
649 guaranteed to state taxpayers in the Florida Statutes and the  
650 departmental rules include:

651 (2) THE RIGHT TO DUE PROCESS.—

652 (h) The right at a public hearing on non-ad valorem  
 653 assessments ~~or municipal special assessments~~ to provide written  
 654 objections and to provide testimony to the local governing board  
 655 (see ss. 197.3632(4)(c) and 170.08).

656 **Section 15. Subsection (3) of section 193.077, Florida**  
 657 **Statutes, is amended to read:**

658 193.077 Notice of new, rebuilt, or expanded property.—

659 (3) Within 10 days of extension or recertification of the  
 660 assessment rolls pursuant to s. 193.122, whichever is later, the  
 661 property appraiser shall forward to the department a list of all  
 662 property of new businesses and property separately assessed as  
 663 expansion-related or rebuilt property pursuant to s.  
 664 193.085(5)(a). The list shall include the name and address of  
 665 the business to which the property is assessed, the just,  
 666 assessed, and classified value of the property, the total taxes  
 667 levied against the property, the identifying number for the  
 668 property as shown on the assessment roll, and a description of  
 669 the property.

670 **Section 16. Section 193.4614, Florida Statutes, is created**  
 671 **to read:**

672 193.4614 Agricultural lands exempt from non-ad valorem  
 673 assessment.—Notwithstanding any other law, non-ad valorem  
 674 assessments other than those authorized under chapter 298 may  
 675 not be levied on lands classified as agricultural lands under s.

676 193.461 unless the revenue from such assessments has been  
677 pledged for debt service and is necessary to meet obligations of  
678 bonds or certificates issued by the county which remain  
679 outstanding as of July 1, 2025, including refundings thereof for  
680 debt service savings where the maturity of the debt is not  
681 extended. For bonds or certificates issued after July 1, 2025,  
682 non-ad valorem assessments securing such bonds may not be levied  
683 on lands classified as agricultural lands under s. 193.461. This  
684 section does not apply to residential structures and their  
685 curtilage.

686 **Section 17. Subsection (8) of section 193.503, Florida**  
687 **Statutes, is amended to read:**

688 193.503 Classification and assessment of historic property  
689 used for commercial or certain nonprofit purposes.—

690 (8) For the purposes of assessment roll preparation and  
691 recordkeeping, the property appraiser shall report the ~~assessed~~  
692 value of property qualified for the assessment pursuant to this  
693 section as its "classified use value" and shall annually  
694 determine and report as "just value" the fair market value of  
695 such property, irrespective of any negative impact that  
696 restrictions imposed or conveyances made pursuant to this  
697 section may have had on such value.

698 **Section 18. Paragraph (a) of subsection (9) of section**  
699 **193.505, Florida Statutes, is amended to read:**

700 193.505 Assessment of historically significant property

701 when development rights have been conveyed or historic  
 702 preservation restrictions have been covenanted.—

703 (9) (a) For the purposes of assessment roll preparation and  
 704 recordkeeping, the property appraiser shall report the ~~assessed~~  
 705 value of property subject to a conveyance or covenant pursuant  
 706 to this section as its "classified use value" and shall annually  
 707 determine and report as "just value" the fair market value of  
 708 such property irrespective of any negative impact that  
 709 restrictions imposed or conveyances made pursuant to this  
 710 section may have had on such value.

711 **Section 19. Paragraph (b) of subsection (1) of section**  
 712 **194.036, Florida Statutes, is amended to read:**

713 194.036 Appeals.—Appeals of the decisions of the board  
 714 shall be as follows:

715 (1) If the property appraiser disagrees with the decision  
 716 of the board, he or she may appeal the decision to the circuit  
 717 court if one or more of the following criteria are met:

718 (b) There is a variance from the property appraiser's just  
 719 ~~assessed~~ value in excess of the following: 20 percent variance  
 720 from any assessment of \$250,000 or less; 15 percent variance  
 721 from any assessment in excess of \$250,000 but not in excess of  
 722 \$1 million; 10 percent variance from any assessment in excess of  
 723 \$1 million but not in excess of \$2.5 million; or 5 percent  
 724 variance from any assessment in excess of \$2.5 million.

725 **Section 20. Subsection (3) of section 197.2421, Florida**

726 **Statutes, is amended to read:**

727 197.2421 Property tax deferral.—

728 (3) Ad valorem taxes, non-ad valorem assessments, and  
 729 interest deferred pursuant to this chapter constitute a priority  
 730 lien and attach to the property in the same manner as other tax  
 731 liens. Deferred taxes, non-ad valorem assessments, and interest,  
 732 however, are due, payable, and delinquent as provided in this  
 733 chapter.

734 **Section 21. Subsection (4) of section 197.2524, Florida**  
 735 **Statutes, is amended to read:**

736 197.2524 Tax deferral for recreational and commercial  
 737 working waterfront properties and affordable rental housing  
 738 property.—

739 (4) The ordinance must specify that such deferrals apply  
 740 only to taxes or non-ad valorem assessments levied by the unit  
 741 of government granting the deferral. However, a deferral may not  
 742 be granted for taxes or assessments levied for the payment of  
 743 bonds or for taxes authorized by a vote of the electors pursuant  
 744 to s. 9(b) or s. 12, Art. VII of the State Constitution.

745 **Section 22. Subsections (2) through (5) of section**  
 746 **197.263, Florida Statutes, are amended to read:**

747 197.263 Change in ownership or use of property.—

748 (2) Whenever the property appraiser discovers that there  
 749 has been a change in the ownership or use of property that has  
 750 been granted a tax deferral, the property appraiser shall notify

751 the tax collector in writing of the date such change occurs, and  
752 the tax collector shall collect any taxes, non-ad valorem  
753 assessments, and interest due.

754 (3) During any year in which the total amount of deferred  
755 taxes, interest, non-ad valorem assessments, and all other  
756 unsatisfied liens on the homestead exceeds 85 percent of the  
757 just value of the homestead, the tax collector shall notify the  
758 owner that the portion of taxes, interest, and assessments which  
759 exceeds 85 percent of the just value of the homestead is due and  
760 payable within 30 days after the notice is sent. Failure to pay  
761 the amount due causes the total amount of deferred taxes,  
762 interest, and non-ad valorem assessments to become delinquent.

763 (4) Each year, upon notification, each owner of property  
764 on which taxes, interest, and non-ad valorem assessments have  
765 been deferred shall submit to the tax collector a list of, and  
766 the current value of, all outstanding liens on the owner's  
767 homestead. Failure to respond to this notification within 30  
768 days causes the total amount of deferred taxes, interest, and  
769 non-ad valorem assessments to become payable within 30 days.

770 (5) If deferred taxes, interest, and non-ad valorem  
771 assessments become delinquent, the tax collector shall sell a  
772 tax certificate for the delinquent taxes, interest, and non-ad  
773 valorem assessments in the manner provided by s. 197.432.

774 **Section 23. Section 197.272, Florida Statutes, is amended**  
775 **to read:**

776           197.272 Prepayment of deferred taxes.—All or part of the  
777 deferred taxes, non-ad valorem assessments, and accrued interest  
778 may at any time be paid to the tax collector. Any payment that  
779 is less than the total amount due must be equal to the amount of  
780 the deferred taxes, interest, and non-ad valorem assessments,  
781 and the payment must be for 1 or more full years.

782           **Section 24. Section 197.282, Florida Statutes, is amended**  
783 **to read:**

784           197.282 Distribution of payments.—When any deferred taxes,  
785 non-ad valorem assessments, or interest is collected, the tax  
786 collector shall maintain a record of the payment. The tax  
787 collector shall distribute payments received in accordance with  
788 the procedures for distribution of ad valorem taxes, non-ad  
789 valorem assessments, or redemption moneys as prescribed in this  
790 chapter.

791           **Section 25. Paragraph (d) of subsection (1) of section**  
792 **197.3632, Florida Statutes, is amended to read:**

793           197.3632 Uniform method for the levy, collection, and  
794 enforcement of non-ad valorem assessments.—

795           (1) As used in this section:

796           (d) "Non-ad valorem assessment" means only those  
797 assessments which are not based upon millage, ~~and which~~ can  
798 become a lien against a homestead as permitted in s. 4, Art. X  
799 of the State Constitution, and are specifically excluded from  
800 the exemption from taxation provided under s. 4, Art. VII of the



801 State Constitution.

802 **Section 26. Subsection (1) of section 200.065, Florida**  
803 **Statutes, is amended to read:**

804 200.065 Method of fixing millage.—

805 (1) (a) Upon completion of the assessment of all property  
806 pursuant to s. 193.023, the property appraiser shall certify to  
807 each taxing authority the taxable value within the jurisdiction  
808 of the taxing authority. This certification shall include a copy  
809 of the statement required to be submitted under s. 195.073(3),  
810 as applicable to that taxing authority. The form on which the  
811 certification is made shall include instructions to each taxing  
812 authority describing the proper method of computing a millage  
813 rate which, ~~exclusive of new construction, additions to~~  
814 ~~structures, deletions, increases in the value of improvements~~  
815 ~~that have undergone a substantial rehabilitation which increased~~  
816 ~~the assessed value of such improvements by at least 100 percent,~~  
817 ~~property added due to geographic boundary changes, total taxable~~  
818 ~~value of tangible personal property within the jurisdiction in~~  
819 ~~excess of 115 percent of the previous year's total taxable~~  
820 ~~value, and any dedicated increment value,~~ will provide the same  
821 ad valorem tax revenue for each taxing authority as was levied  
822 during the prior year less the amount, if any, paid or applied  
823 as a consequence of an obligation measured by the dedicated  
824 increment value. Such ~~That~~ millage rate shall be known as the  
825 "rolled-back rate." The property appraiser shall also include

826 instructions, as prescribed by the Department of Revenue, to  
827 each county and municipality, each special district dependent to  
828 a county or municipality, each municipal service taxing unit,  
829 and each independent special district describing the proper  
830 method of computing the millage rates and taxes levied as  
831 specified in subsection (5). The Department of Revenue shall  
832 prescribe the instructions and forms that are necessary to  
833 administer this subsection and subsection (5). The information  
834 provided pursuant to this subsection shall also be sent to the  
835 tax collector by the property appraiser at the time it is sent  
836 to each taxing authority.

837 (b) The rolled-back rate must be calculated by the  
838 subtraction of all new construction, additions to structures,  
839 increases in the value of improvements that have undergone a  
840 substantial rehabilitation which increased the assessed value of  
841 such improvements by at least 100 percent, property added due to  
842 geographic boundary changes, total taxable value of tangible  
843 personal property within the jurisdiction in excess of 115  
844 percent of the previous year's total taxable value, and any  
845 dedicated increment value and the addition of all deletions to  
846 the gross taxable value for operating purposes. For purposes of  
847 this paragraph, the term "gross taxable value for operating  
848 purposes" means the combination of the current year taxable  
849 value for real property, tangible personal property, and  
850 centrally assessed property.

851           **Section 27. Subsections (5) and (9) of section 298.301,**  
852 **Florida Statutes, are amended to read:**

853           298.301 District water control plan adoption; district  
854 boundary modification; plan amendment; notice forms; objections;  
855 hearings; assessments.—

856           (5) The engineer shall prepare a report arranged in  
857 tabular form, the columns of which are to be headed as follows:  
858 column one, "owner of property"; column two, "description of  
859 property"; column three, "number of acres"; column four, "amount  
860 of determined benefit"; column five, "amount of determined  
861 damages"; column six, "number of acres to be taken for rights-  
862 of-way, district works, etc." The engineer shall also, by and  
863 with the advice of other employees and consultants of the  
864 district, estimate the cost of the works set out in the proposed  
865 plan or plan amendment, including the cost of and the probable  
866 expense of organization and administration. A maintenance non-ad  
867 valorem assessment recommendation must also be included in each  
868 engineer's report. However, the maintenance non-ad valorem  
869 assessment may not be considered as part of the costs of  
870 installation or construction specified by the proposed plan or  
871 plan amendment in determining whether benefits exceed damages.  
872 The report shall be signed by the engineer and filed in the  
873 office of the secretary of the district. The secretary of the  
874 district, or deputy thereto, shall assist as needed in  
875 preparation of the report.

876 (9) The approval and confirmation of the engineer's report  
877 by the board of supervisors establishes the amount and  
878 apportionment of non-ad valorem assessments contained therein.  
879 The assessments so established are final and conclusive as to  
880 all land assessed, unless within 30 days after approval and  
881 confirmation of the engineer's report an action for relief is  
882 brought in a court of competent jurisdiction. If the assessment  
883 against any land is reduced or abated by the court, the board of  
884 supervisors shall cause the engineer's report to be amended  
885 accordingly. Unless such an action is commenced within the 30-  
886 day period, the assessment set forth in the engineer's report is  
887 final and nonappealable as to such land.

888 **Section 28. Section 298.349, Florida Statutes, is amended**  
889 **to read:**

890 298.349 Uniform initial acreage non-ad valorem assessment  
891 for payment of expenses.—There is levied upon each acre of land  
892 within a water control district created on or after July 1,  
893 1997, a uniform initial non-ad valorem assessment of \$50 per  
894 acre for the year in which the district is created, to be used  
895 by the district, through its board of supervisors, for the  
896 purpose of district administration, paying expenses incurred or  
897 to be incurred in making surveys of the lands in the district,  
898 assessing benefits and damages, and other expenses necessarily  
899 incurred, as estimated or determined by the board of  
900 supervisors, before the board collects or receives funds under

901 the remaining provisions of this chapter. The assessment  
902 constitutes a lien upon the lands in the district from the  
903 effective date of the special act creating the district and must  
904 be collected by the district. If the board of supervisors  
905 determines that it is necessary to obtain funds to pay any  
906 expenses incurred or to be incurred in organizing the district,  
907 or any other expenses relating to the conduct and operation of  
908 the district, before a sufficient sum can be obtained by  
909 collecting the acreage assessment levied by this section, the  
910 board may borrow a sufficient sum of money for any of those  
911 purposes, may issue notes or bonds therefor, and may pledge any  
912 and all assessments of the initial acreage assessment levied  
913 under the provisions of this section for the repayment thereof.  
914 The board of supervisors may issue notes or bonds to any person  
915 or persons performing work or services or furnishing anything of  
916 value in the organization of the district or for any other  
917 expenses necessarily incurred before the receipt of funds  
918 arising from assessments or benefits.

919 **Section 29. Section 298.353, Florida Statutes, is amended**  
920 **to read:**

921 298.353 Unit development; powers of board of supervisors  
922 to designate units of district; financing assessments for each  
923 unit.—The board of supervisors of the district may designate  
924 areas or parts of the district as separate administrative and  
925 financial "units." Units must be created or modified as a part

926 of and through the adoption of a water control plan or plan  
927 amendment as provided in this chapter. The units into which the  
928 district is divided must be given appropriate numbers or names  
929 by the board of supervisors so that the units can be readily  
930 identified and distinguished. The board may fix and determine  
931 the location, area, and boundaries of the lands to be included  
932 in each unit, the type and amount of work required in the unit  
933 and the order of development, and the method of carrying on the  
934 work in each unit. The unit system provided by this section may  
935 be conducted, and all the proceedings by this section and this  
936 chapter authorized in respect to such unit or units may be  
937 carried on and conducted, whenever the board of supervisors  
938 finds that it is appropriate. If the board finds that it is  
939 advisable to implement the district infrastructure and service  
940 plans by units, as authorized by this section, the board shall,  
941 by resolution duly adopted and entered upon its minutes, declare  
942 its purpose to conduct the work accordingly, and shall proceed  
943 through the water control plan adoption or amendment process  
944 described in s. 298.301 to fix the number, location, boundaries,  
945 and description of lands within each unit or units and give them  
946 appropriate numbers or names. All provisions of this chapter  
947 ~~shall~~ apply within all units, and the enumeration of or  
948 reference in this section to specific powers or duties of the  
949 supervisors does not limit or restrict the application of ~~any~~  
950 ~~and~~ all of the proceedings and powers in this chapter within all

951 units. For water control plans applicable to one or more units,  
952 but to less than the entire district, the notices to district  
953 landowners or municipalities required under s. 298.301 need be  
954 provided only to owners of lands within the affected unit or  
955 units and municipalities within whose boundaries unit lands are  
956 located. All non-ad valorem assessments, levies, taxes, bonds,  
957 and other obligations made, levied, assessed, or issued for or  
958 in respect to any unit or units constitute a lien and charge  
959 solely and only upon the lands in the unit or units,  
960 respectively, for the benefit of which the same have been  
961 levied, made, or issued, and not upon the remaining units or  
962 lands in the district. However, bonds may be payable from  
963 assessments imposed on more than one unit. The board of  
964 supervisors may at any time amend the location and description  
965 of lands in any unit or units by proceeding in accordance with  
966 the provisions of this section for the original creation of the  
967 unit or units. If, after the approval of the engineer's report  
968 of benefits in any unit or units or the issuance of bonds or  
969 other obligations that are payable from taxes or non-ad valorem  
970 assessments for benefits levied upon lands within any unit or  
971 units, the board of supervisors finds that the infrastructure or  
972 service plan for the unit or units is insufficient or inadequate  
973 for efficient development, the plan may be amended or changed  
974 and the unit or units may be amended or changed as provided in  
975 this section, by changing the location and description of lands

976 in the unit or units, by detaching lands therefrom, or by adding  
977 lands thereto pursuant to this chapter. However, a change or  
978 amendment to a designated unit is not authorized if it has the  
979 effect of impairing a debt or other obligation of the unit or  
980 the district.

981 **Section 30. Section 298.36, Florida Statutes, is amended**  
982 **to read:**

983 298.36 Lands belonging to state assessed; drainage tax and  
984 non-ad valorem assessment record.—

985 (1) The benefits, and all lands in the ~~said~~ district  
986 belonging to the state, must ~~shall~~ be assessed to, and the taxes  
987 and non-ad valorem assessments thereon must ~~shall~~ be paid by,  
988 the state out of funds on hand, or which may hereafter be  
989 obtained, derived from the sale of lands belonging to the state.  
990 This subsection applies ~~provision shall apply~~ to all taxes and  
991 non-ad valorem assessments in any district including maintenance  
992 and ad valorem taxes, either levied under this or any other law,  
993 and to taxes and non-ad valorem assessments assessed for  
994 preliminary work and expenses, as provided in s. 298.349, as  
995 well as to the taxes provided for in this section.

996 (2) The secretary of the board of supervisors, as soon as  
997 the ~~said~~ total tax is levied, and ~~shall~~, at the expense of the  
998 district, shall prepare a list of all taxes and non-ad valorem  
999 assessments levied, in the form of a well-bound book, which book  
1000 must ~~shall~~ be endorsed and named "DRAINAGE TAX AND NON-VALOREM



1001 ASSESSMENT RECORD OF .... WATER CONTROL DISTRICT .... COUNTY,  
 1002 FLORIDA," which endorsement must ~~shall~~ be printed or written at  
 1003 the top of each page in such ~~said~~ book, and must ~~shall~~ be signed  
 1004 and certified by the president and secretary of the board of  
 1005 supervisors, attested by the seal of the district. Such book  
 1006 becomes , ~~and the same shall thereafter become~~ a permanent  
 1007 record in the office of the ~~said~~ secretary.

1008 **Section 31. Section 298.365, Florida Statutes, is amended**  
 1009 **to read:**

1010 298.365 Collection of annual installment tax and non-ad  
 1011 valorem assessments; lien.-Annual installment taxes and non-ad  
 1012 valorem assessments levied under s. 298.36 are ~~shall become~~ due  
 1013 and must be collected during each year at the same time that  
 1014 county taxes are due and collected, and the ~~said~~ annual  
 1015 installment and levy must ~~shall~~ be evidenced to and certified by  
 1016 the board of supervisors not later than June 1 of each year to  
 1017 the property appraisers of counties in which lands of the  
 1018 district are situated. Such taxes and non-ad valorem assessments  
 1019 must ~~Said tax shall~~ be extended by the county property  
 1020 appraisers on the county tax rolls and must ~~shall~~ be collected  
 1021 by the tax collectors in the same manner and time as county  
 1022 taxes and the proceeds thereof paid to the ~~said~~ district. Such  
 1023 taxes and non-ad valorem assessments are liens ~~Said tax shall be~~  
 1024 ~~a lien~~ until paid on the property against which assessed and  
 1025 enforceable in like manner as county taxes.

1026 **Section 32. Section 298.366, Florida Statutes, is amended**  
 1027 **to read:**

1028 298.366 Delinquent taxes and non-ad valorem assessments;  
 1029 penalties.—All taxes and non-ad valorem assessments provided for  
 1030 in this chapter are subject to becoming ~~shall be and become~~  
 1031 delinquent and bearing ~~bear~~ penalties on the amount of the said  
 1032 taxes and assessments in the same manner as county taxes.

1033 **Section 33. Section 298.41, Florida Statutes, is amended**  
 1034 **to read:**

1035 298.41 Taxes, non-ad valorem assessments, and costs a lien  
 1036 on land against which taxes levied; subdistricts.—

1037 (1) All drainage taxes and non-ad valorem assessments  
 1038 provided for in this chapter, together with all penalties for  
 1039 default in payment of the same, all costs in collecting the  
 1040 same, including a reasonable attorney fees ~~attorney's fee~~ fixed  
 1041 by the court and taxed as costs in the action brought to enforce  
 1042 payment, shall, from the date of assessment thereof until paid,  
 1043 constitute a lien of equal dignity with the liens for state and  
 1044 county taxes, and other taxes of equal dignity with state and  
 1045 county taxes, upon all the lands against which such taxes shall  
 1046 be levied as is provided in this chapter.

1047 (2) If any district, ~~organized or established under the~~  
 1048 ~~provisions of this chapter is,~~ is ~~shall be~~ within the boundaries of  
 1049 a district ~~theretofore~~ established under the laws of this state,  
 1050 the district last organized and established is ~~shall be~~

1051 designated as a subdistrict, and the lien for taxes assessed or  
 1052 levied for the purpose of such subdistrict, with the penalties  
 1053 for default in the payment thereof and all costs incurred, is  
 1054 ~~shall be~~ a lien of equal dignity with the lien for drainage  
 1055 taxes assessed or levied for the district first established. A  
 1056 sale of any of the lands within a district for state and county  
 1057 or other taxes may ~~shall~~ not operate to relieve or release the  
 1058 lands ~~se~~ sold from the lien for subsequent installments of  
 1059 drainage taxes, which lien may be enforced as against such lands  
 1060 as though no such sale thereof had been made.

1061 **Section 34. Section 298.465, Florida Statutes, is amended**  
 1062 **to read:**

1063 298.465 District taxes and non-ad valorem assessments;  
 1064 delinquent; discounts.—The collection and enforcement of all  
 1065 taxes and non-ad valorem assessments levied by the ~~said~~ district  
 1066 must ~~shall~~ be at the same time and in like manner as county  
 1067 taxes, and the provisions of the Florida Statutes relating to  
 1068 the sale of lands for unpaid and delinquent county taxes, the  
 1069 issuance, sale, and delivery of tax certificates for such unpaid  
 1070 and delinquent county taxes, the redemption thereof, the  
 1071 issuance to individuals of tax deeds based thereon, and all  
 1072 other procedures in connection therewith are ~~shall be~~ applicable  
 1073 to the ~~said~~ district and the delinquent and unpaid taxes and  
 1074 non-ad valorem assessments of the ~~said~~ district to the same  
 1075 extent as if the ~~said~~ statutory provisions were expressly set

1076 forth in this chapter. All taxes and non-ad valorem assessments  
 1077 are ~~shall be~~ subject to the same discounts as county taxes.

1078 **Section 35. Section 298.49, Florida Statutes, is amended**  
 1079 **to read:**

1080 298.49 Interest upon matured bonds.—All bonds and coupons  
 1081 not paid at maturity ~~shall~~ bear interest at the rate of 6  
 1082 percent per annum from maturity until paid, or until sufficient  
 1083 funds have been deposited at the place of payment, and the ~~said~~  
 1084 interest must ~~shall~~ be appropriated by the board of supervisors  
 1085 out of the penalties and interest collected on delinquent taxes,  
 1086 non-ad valorem assessments, or any other available funds of the  
 1087 district. Any expense incurred in paying the ~~said~~ bonds and  
 1088 interest thereon, and a reasonable compensation to the bank or  
 1089 trust company for paying same, must ~~shall~~ be paid out of other  
 1090 funds in the hands of the treasurer and collected for the  
 1091 purpose of meeting the expenses of administration.

1092 **Section 36. Section 298.50, Florida Statutes, is amended**  
 1093 **to read:**

1094 298.50 Levy of tax or non-ad valorem assessments to pay  
 1095 bonds, sinking fund.—

1096 (1) The board of supervisors in making the annual tax or  
 1097 non-ad valorem assessment levy, as provided in this chapter,  
 1098 shall take into account the maturing bonds and interest on all  
 1099 bonds, and make provisions in advance for the payment thereof.  
 1100 In case the proceeds of the original tax or non-ad valorem

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1101 assessment levy made under ~~the provisions of~~ s. 298.36 are not  
1102 sufficient to pay the principal and interest on all bonds  
1103 issued, then the board of supervisors shall make such additional  
1104 levies upon the benefits assessed as are necessary for this  
1105 purpose, and under no circumstances may ~~shall~~ any tax or non-ad  
1106 valorem assessment levies be made that will in any manner or to  
1107 any extent impair the security of the ~~said~~ bonds or the fund  
1108 available for the payment of the principal and interest of the  
1109 same.

1110 (2) A sufficient amount of the drainage tax or non-ad  
1111 valorem assessment ~~must~~ ~~shall~~ be appropriated by the board of  
1112 supervisors for the purpose of paying the principal and interest  
1113 of the ~~said~~ bonds and must ~~the same shall~~, when collected, be  
1114 preserved in a separate fund for that purpose and no other. If  
1115 the ~~Should said~~ drainage tax or non-ad valorem assessment is  
1116 ~~prove~~ insufficient for the payment of any bonds issued  
1117 subsequent to June 1, 1927, additional taxes apportioned to the  
1118 amounts of the ~~said~~ drainage tax or non-ad valorem assessment  
1119 may be levied in such amounts as may be necessary for such  
1120 purposes.

1121 **Section 37. Subsections (3) through (6) of section 298.52,**  
1122 **Florida Statutes, are amended to read:**

1123 298.52 Refunding and extending bonds.—

1124 (3) Any landowner may, ~~shall have the right~~ at any time  
1125 within 30 days after the adoption of the resolution providing

1126 for the issuance of the refunding bonds, ~~to~~ pay the full amount  
 1127 of uncollected principal or assessment chargeable to his or her  
 1128 land for the payment of the bonds proposed to be refunded, and  
 1129 his or her lands must ~~shall thereby~~ be released from any tax or  
 1130 non-ad valorem assessment for the payment of the ~~said~~ bonds. The  
 1131 landowner's land remains ~~shall remain~~ liable, subject to the  
 1132 limitations prescribed in the law under which the original bonds  
 1133 were issued and the original or revised benefits assessed  
 1134 against the ~~said~~ land, for any additional tax or non-ad valorem  
 1135 assessment that ~~which~~ may be required to pay the ~~said~~ bonds by  
 1136 reason of other lands in the district not paying the tax or non-  
 1137 ad valorem assessment.

1138 (4) Unless ~~and until~~ refunding bonds ~~shall~~ have been  
 1139 authorized and issued, the governing board shall continue the  
 1140 levy of annual taxes or non-ad valorem assessments sufficient to  
 1141 pay the outstanding bonds and interest thereon as ~~they fall~~ due.  
 1142 When any bonds of such district are refunded pursuant to this  
 1143 section ~~the authority hereby conferred~~, the collection of  
 1144 corresponding installments of tax or non-ad valorem assessment  
 1145 must ~~shall~~ likewise be deferred. The governing board shall make  
 1146 proper provision for the payment of the principal and interest  
 1147 of the ~~said~~ refunding bonds in like manner as was required in  
 1148 the case of the issuance of original bonds by the law under  
 1149 which such district is or may have been incorporated; and the  
 1150 holders of such refunding bonds ~~shall~~ have the same rights as

1151 those ~~are~~ given the holders of bonds under the law under which  
 1152 such district is or may have been incorporated.

1153 (5) Any landowner failing to avail himself or herself of  
 1154 the privilege conferred by this section of paying in full the  
 1155 unpaid principal tax or non-ad valorem assessment against his or  
 1156 her land may ~~shall~~ not be heard to complain by reason of  
 1157 additional interest to be collected from his or her lands by  
 1158 reason of the extension of the bonds.

1159 (6) Taxes or non-ad valorem assessments levied for the  
 1160 payment of refunding bonds and the interest thereon must ~~shall~~  
 1161 be secured by the same lien as other taxes of such district  
 1162 levied for the payment of the original bonds, and the additional  
 1163 interest that ~~which~~ will accrue on account of such refunding  
 1164 bonds must ~~shall~~ be included and added to the original drainage  
 1165 tax and must ~~shall~~ be secured by the same lien; but the interest  
 1166 to accrue may ~~shall~~ not be considered as a part of the cost of  
 1167 construction in determining whether the tax exceeds the benefits  
 1168 assessed.

1169 **Section 38. Section 298.54, Florida Statutes, is amended**  
 1170 **to read:**

1171 298.54 Maintenance non-ad valorem assessment ~~tax~~.—To  
 1172 maintain and preserve the ditches, drains, or other improvements  
 1173 made pursuant to this chapter and to repair and restore the  
 1174 same, when needed, and for the purpose of defraying the current  
 1175 expenses of the district, including any sum which may be

1176 required to pay state and county taxes on any lands which may  
1177 have been purchased and which are held by the district under ~~the~~  
1178 ~~provisions of~~ this chapter, the board of supervisors may, upon  
1179 the completion of such ~~the said~~ improvements, in whole or in  
1180 part as may be certified to the board by the chief engineer,  
1181 levy annually a non-ad valorem assessment ~~a tax~~ upon each tract  
1182 or parcel of land within the district, to be known as a  
1183 "maintenance non-ad valorem assessment ~~tax.~~" Such ~~Said~~  
1184 maintenance non-ad valorem assessment ~~must tax~~ ~~shall~~ be  
1185 apportioned upon the basis of the net assessments of benefits  
1186 assessed as accruing from original construction, ~~shall~~ be  
1187 evidenced to and certified by the board of supervisors not later  
1188 than June 1 of each year to the property appraisers of counties  
1189 in which lands of the district are situated, and ~~shall~~ be  
1190 extended by the county property appraisers on the county tax  
1191 rolls and collected by the tax collectors in the same manner and  
1192 time as county taxes, and the proceeds therefrom must ~~shall~~ be  
1193 paid to the ~~said~~ district. The non-ad valorem assessment is ~~Said~~  
1194 ~~tax shall be~~ a lien until paid on the property against which  
1195 assessed and enforceable in like manner as county taxes.

1196 **Section 39. Section 298.56, Florida Statutes, is amended**  
1197 **to read:**

1198 298.56 Bonds issued secured by lien on lands benefited;  
1199 assessment and collection of taxes and non-ad valorem  
1200 assessments may be enforced.—All bonds issued by any board of



1201 supervisors under ~~the provisions of~~ this chapter must ~~shall~~ be  
 1202 secured by a lien on all lands and other property benefited in  
 1203 the district, and the board of supervisors shall ensure ~~see to~~  
 1204 ~~it~~ that a tax or non-ad valorem assessment is levied annually  
 1205 and collected under ~~the provisions of~~ this chapter, so long as  
 1206 it may be necessary to pay any bond issued or obligation  
 1207 contracted under its authority; and the making of the tax or  
 1208 ~~said~~ assessment and collection may be enforced by mandamus.

1209 **Section 40. Section 298.71, Florida Statutes, is amended**  
 1210 **to read:**

1211 298.71 Department may issue notes; suit by holder;  
 1212 judgment.—The Department of Environmental Protection may issue  
 1213 its promissory note or notes, or other written obligations, or  
 1214 evidence of indebtedness, for the repayment of such loans at  
 1215 such times and upon such terms and at such rates of interest as  
 1216 the ~~said~~ department may deem advisable; and if upon the maturity  
 1217 of such promissory notes, or written obligations, or other  
 1218 evidences of indebtedness, the same are not redeemed or paid,  
 1219 the ~~said~~ department may be sued by the holder or holders  
 1220 thereof, and any judgment obtained thereon must ~~shall~~ be  
 1221 satisfied out of the proceeds of the drainage tax or non-ad  
 1222 valorem assessment provided by law to be assessed on the lands  
 1223 embraced in the district.

1224 **Section 41. Section 298.72, Florida Statutes, is amended**  
 1225 **to read:**

1226           298.72 Department may use proceeds of drainage tax or non-  
 1227 ad valorem assessment to pay loans.—Any drainage tax or non-ad  
 1228 valorem assessment provided by law to be assessed on the lands  
 1229 embraced in the district must ~~shall~~ be available, and be used by  
 1230 the Department of Environmental Protection for the repayment of  
 1231 any loan or loans obtained by the ~~said~~ department under ~~the~~  
 1232 ~~provisions of~~ this chapter.

1233           **Section 42. Subsection (1) of section 298.76, Florida**  
 1234 **Statutes, is amended to read:**

1235           298.76 Special or local legislation; effect.—

1236           (1) This chapter is amended to provide that, pursuant to  
 1237 the authority granted the Legislature in s. 11(a)(21), Art. III  
 1238 of the State Constitution, there may not ~~shall~~ be a ~~ne~~ special  
 1239 law or general law of local application granting additional  
 1240 authority, powers, rights, or privileges to any water control  
 1241 district formed pursuant to this chapter. However, this  
 1242 subsection may ~~shall~~ not prohibit any of the following special  
 1243 or local legislation that ~~which~~:

1244           (a) Amends an existing special act which provides for the  
 1245 levy of an annual maintenance tax or non-ad valorem assessment  
 1246 of a district.†

1247           (b) Extends the corporate life of a district.;

1248           (c) Consolidates adjacent districts.†~~or~~

1249           (d) Authorizes the construction or maintenance of roads  
 1250 for agricultural purposes as outlined in this chapter.

**Section 43. Section 298.77, Florida Statutes, is amended to read:**

298.77 Readjustment of assessments; procedure, notice, hearings.—

(1) Whenever the owners of 25 percent or more of the acreage of the land of any district situated wholly in a single county existing under the general drainage laws of this state, now this chapter, joined by the holders of not less than 95 percent of the indebtedness outstanding against that district, ~~shall~~ file a petition with the board of supervisors, stating that there has been a material change in the value of the property in the district since the last previous assessment of benefits, contributed to by the drainage system; that a relatively large portion or portions of the district have become nontaxable for the purpose of paying the indebtedness of such district; that a named person, corporation, or agency has purchased the obligations of the district at a discount and under circumstances whereby the district is expected to pay in discharge of its obligations a sum greatly less than the par value of such obligations; that improvements within the district made possible or practicable by the drainage effected have been such as to enhance values in a portion or portions thereof more than in other portions of the district; and that developments in all parts of the district are believed to have been retarded by the inability of property owners to pay non-ad valorem

1276 assessments and discharge individual properties from the lien of  
 1277 the drainage tax or non-ad valorem assessment; and praying for  
 1278 readjustment of the assessment of benefits for the purpose of  
 1279 making a more equitable basis for the levy of taxes or non-ad  
 1280 valorem assessments to pay the indebtedness of such district and  
 1281 to maintain its drainage system, the board of supervisors shall  
 1282 give notice of the filing and hearing of the petition in the  
 1283 manner and for the time provided for in s. 298.301.

1284 (2) Such notice may be in the following form:  
 1285

1286 NOTICE IS HEREBY GIVEN to all persons interested in the  
 1287 lands included within the .... Water Control District that a  
 1288 petition has been filed with the district, praying for a  
 1289 readjustment of the assessment of benefits for the purpose of  
 1290 making a more equitable basis for the levy of taxes or non-ad  
 1291 valorem assessments against the various pieces and parcels of  
 1292 land in the ~~said~~ district to pay its indebtedness and maintain  
 1293 its drainage system, and that the ~~said~~ petition will be heard by  
 1294 the board of supervisors on the .... day of ....., ...(year)....

1295 Dated ....., ...(year)....

1296 ... (Secretary of District)...

1297 ..... County

1298  
 1299 (3) Any interested person may file an answer to the  
 1300 petition before the return day and, if so, must ~~shall~~ be duly

1301 heard, but, if not, the cause must ~~shall~~ proceed ex parte. Upon  
1302 the hearing of the petition, if the board finds ~~shall find~~ that  
1303 there has been a material change in the values of the lands in  
1304 the district since the last previous assessment of benefits,  
1305 contributed to by the drainage system, and that the other  
1306 material allegations of the petition herein required to be set  
1307 forth are substantially true, the board of supervisors shall  
1308 order that there be made a readjustment of the assessment of  
1309 benefits for the purpose of providing a basis upon which to levy  
1310 further and future taxes or non-ad valorem assessments for the  
1311 payment of the obligations of, and maintaining the drainage  
1312 system in, the district, and shall order the engineer's report  
1313 to be revised accordingly. Thereupon, the board of supervisors  
1314 shall proceed pursuant to s. 298.301 to make such readjustment  
1315 of assessment of benefits to each piece or parcel of land which  
1316 has accrued or will accrue as a result of the drainage system.  
1317 Provided, in making the readjustment of the assessment of  
1318 benefits, the board of supervisors may ~~shall~~ not increase the  
1319 existing non-ad valorem assessment, or unpaid portion thereof,  
1320 on any piece or parcel of land; provided, further, that after  
1321 the making of such readjustment, the limitation of 10 percent of  
1322 the annual maintenance tax or non-ad valorem assessment which  
1323 may be levied applies ~~shall apply~~ to the amount of benefits as  
1324 readjusted.

1325 **Section 44. Section 298.78, Florida Statutes, is amended**

1326 **to read:**

1327       298.78 Lien; release.—Any landowner may, ~~shall have right~~  
 1328 at any time within 90 days after the date of a lien release ~~said~~  
 1329 decree, or at any time thereafter with consent of holders of not  
 1330 less than 95 percent of bonds, ~~to~~ obtain a full release of his  
 1331 or her lands from the lien and liability of the non-ad valorem  
 1332 assessment by the payment of an amount to be stated in the  
 1333 decree, which shall include the proportionate amount of the  
 1334 indebtedness chargeable against the ~~said~~ piece or parcel of  
 1335 land, together with an additional amount estimated to be  
 1336 required to pay the bonds by reason of the failure of other  
 1337 pieces or parcels to pay the indebtedness so charged against  
 1338 them, the ~~said~~ amounts to be approved by holders of not less  
 1339 than 95 percent of bonds.

1340       **Section 45. Subsection (1) of section 373.0697, Florida**  
 1341 **Statutes, is amended to read:**

1342       373.0697 Basin taxes.—The respective basins may, pursuant  
 1343 to s. 9(b), Art. VII of the State Constitution, by resolution  
 1344 request the governing board of the district to levy ad valorem  
 1345 taxes within such basin. Upon receipt of such request, a basin  
 1346 tax levy shall be made by the governing board of the district to  
 1347 finance basin functions enumerated in s. 373.0695,  
 1348 notwithstanding the provisions of any other general or special  
 1349 law to the contrary, and subject to the provisions of s.  
 1350 373.503(3).

1351 (1) The amount of money to be raised by the ~~said~~ tax levy  
 1352 must ~~shall~~ be determined by the adoption of an annual budget by  
 1353 the district board of governors, and the average millage for the  
 1354 basin must ~~shall~~ be that amount required to raise the amount  
 1355 called for by the annual budget when applied to the total  
 1356 taxable value ~~assessment~~ of the basin as determined for county  
 1357 taxing purposes. However, ~~no~~ such tax may not ~~shall~~ be levied  
 1358 within the basin unless ~~and until~~ the annual budget and required  
 1359 tax levy ~~shall~~ have been approved by formal action of the basin  
 1360 board, and a ~~no~~ county in the district may not ~~shall~~ be taxed  
 1361 under this provision at a rate to exceed 1 mill.

1362 **Section 46. Paragraph (c) of subsection (12) of section**  
 1363 **112.312, Florida Statutes, is amended to read:**

1364 112.312 Definitions.—As used in this part and for purposes  
 1365 of the provisions of s. 8, Art. II of the State Constitution,  
 1366 unless the context otherwise requires:

1367 (12)

1368 (c) For the purposes of paragraph (a), "intangible  
 1369 personal property" means property as defined in s.  
 1370 192.001(18)(b) ~~s. 192.001(11)(b)~~.

1371 **Section 47. Paragraph (d) of subsection (4) of section**  
 1372 **119.071, Florida Statutes, is amended to read:**

1373 119.071 General exemptions from inspection or copying of  
 1374 public records.—

1375 (4) AGENCY PERSONNEL INFORMATION.—

1376 (d)1. For purposes of this paragraph, the term:  
 1377 a. "Home addresses" means the dwelling location at which  
 1378 an individual resides and includes the physical address, mailing  
 1379 address, street address, parcel identification number, plot  
 1380 identification number, legal property description, neighborhood  
 1381 name and lot number, GPS coordinates, and any other descriptive  
 1382 property information that may reveal the home address.  
 1383 b. "Judicial assistant" means a court employee assigned to  
 1384 the following class codes: 8140, 8150, 8310, and 8320.  
 1385 c. "Telephone numbers" includes home telephone numbers,  
 1386 personal cellular telephone numbers, personal pager telephone  
 1387 numbers, and telephone numbers associated with personal  
 1388 communications devices.  
 1389 2.a. The home addresses, telephone numbers, dates of  
 1390 birth, and photographs of active or former sworn law enforcement  
 1391 personnel or of active or former civilian personnel employed by  
 1392 a law enforcement agency, including correctional and  
 1393 correctional probation officers, personnel of the Department of  
 1394 Children and Families whose duties include the investigation of  
 1395 abuse, neglect, exploitation, fraud, theft, or other criminal  
 1396 activities, personnel of the Department of Health whose duties  
 1397 are to support the investigation of child abuse or neglect, and  
 1398 personnel of the Department of Revenue or local governments  
 1399 whose responsibilities include revenue collection and  
 1400 enforcement or child support enforcement; the names, home



1401 addresses, telephone numbers, photographs, dates of birth, and  
1402 places of employment of the spouses and children of such  
1403 personnel; and the names and locations of schools and day care  
1404 facilities attended by the children of such personnel are exempt  
1405 from s. 119.07(1) and s. 24(a), Art. I of the State  
1406 Constitution.

1407       b. The home addresses, telephone numbers, dates of birth,  
1408 and photographs of current or former nonsworn investigative  
1409 personnel of the Department of Financial Services whose duties  
1410 include the investigation of fraud, theft, workers' compensation  
1411 coverage requirements and compliance, other related criminal  
1412 activities, or state regulatory requirement violations; the  
1413 names, home addresses, telephone numbers, dates of birth, and  
1414 places of employment of the spouses and children of such  
1415 personnel; and the names and locations of schools and day care  
1416 facilities attended by the children of such personnel are exempt  
1417 from s. 119.07(1) and s. 24(a), Art. I of the State  
1418 Constitution.

1419       c. The home addresses, telephone numbers, dates of birth,  
1420 and photographs of current or former nonsworn investigative  
1421 personnel of the Office of Financial Regulation's Bureau of  
1422 Financial Investigations whose duties include the investigation  
1423 of fraud, theft, other related criminal activities, or state  
1424 regulatory requirement violations; the names, home addresses,  
1425 telephone numbers, dates of birth, and places of employment of

1426 the spouses and children of such personnel; and the names and  
1427 locations of schools and day care facilities attended by the  
1428 children of such personnel are exempt from s. 119.07(1) and s.  
1429 24(a), Art. I of the State Constitution.

1430 d. The home addresses, telephone numbers, dates of birth,  
1431 and photographs of current or former firefighters certified in  
1432 compliance with s. 633.408; the names, home addresses, telephone  
1433 numbers, photographs, dates of birth, and places of employment  
1434 of the spouses and children of such firefighters; and the names  
1435 and locations of schools and day care facilities attended by the  
1436 children of such firefighters are exempt from s. 119.07(1) and  
1437 s. 24(a), Art. I of the State Constitution.

1438 e. The home addresses, dates of birth, and telephone  
1439 numbers of current or former justices of the Supreme Court,  
1440 district court of appeal judges, circuit court judges, and  
1441 county court judges and current judicial assistants; the names,  
1442 home addresses, telephone numbers, dates of birth, and places of  
1443 employment of the spouses and children of current or former  
1444 justices and judges and current judicial assistants; and the  
1445 names and locations of schools and day care facilities attended  
1446 by the children of current or former justices and judges and  
1447 current judicial assistants are exempt from s. 119.07(1) and s.  
1448 24(a), Art. I of the State Constitution. This sub-subparagraph  
1449 is subject to the Open Government Sunset Review Act in  
1450 accordance with s. 119.15 and shall stand repealed on October 2,

1451 2028, unless reviewed and saved from repeal through reenactment  
1452 by the Legislature.

1453 f. The home addresses, telephone numbers, dates of birth,  
1454 and photographs of current or former state attorneys, assistant  
1455 state attorneys, statewide prosecutors, or assistant statewide  
1456 prosecutors; the names, home addresses, telephone numbers,  
1457 photographs, dates of birth, and places of employment of the  
1458 spouses and children of current or former state attorneys,  
1459 assistant state attorneys, statewide prosecutors, or assistant  
1460 statewide prosecutors; and the names and locations of schools  
1461 and day care facilities attended by the children of current or  
1462 former state attorneys, assistant state attorneys, statewide  
1463 prosecutors, or assistant statewide prosecutors are exempt from  
1464 s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

1465 g. The home addresses, dates of birth, and telephone  
1466 numbers of general magistrates, special magistrates, judges of  
1467 compensation claims, administrative law judges of the Division  
1468 of Administrative Hearings, and child support enforcement  
1469 hearing officers; the names, home addresses, telephone numbers,  
1470 dates of birth, and places of employment of the spouses and  
1471 children of general magistrates, special magistrates, judges of  
1472 compensation claims, administrative law judges of the Division  
1473 of Administrative Hearings, and child support enforcement  
1474 hearing officers; and the names and locations of schools and day  
1475 care facilities attended by the children of general magistrates,

1476 special magistrates, judges of compensation claims,  
1477 administrative law judges of the Division of Administrative  
1478 Hearings, and child support enforcement hearing officers are  
1479 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1480 Constitution.

1481 h. The home addresses, telephone numbers, dates of birth,  
1482 and photographs of current or former human resource, labor  
1483 relations, or employee relations directors, assistant directors,  
1484 managers, or assistant managers of any local government agency  
1485 or water management district whose duties include hiring and  
1486 firing employees, labor contract negotiation, administration, or  
1487 other personnel-related duties; the names, home addresses,  
1488 telephone numbers, dates of birth, and places of employment of  
1489 the spouses and children of such personnel; and the names and  
1490 locations of schools and day care facilities attended by the  
1491 children of such personnel are exempt from s. 119.07(1) and s.  
1492 24(a), Art. I of the State Constitution.

1493 i. The home addresses, telephone numbers, dates of birth,  
1494 and photographs of current or former code enforcement officers;  
1495 the names, home addresses, telephone numbers, dates of birth,  
1496 and places of employment of the spouses and children of such  
1497 personnel; and the names and locations of schools and day care  
1498 facilities attended by the children of such personnel are exempt  
1499 from s. 119.07(1) and s. 24(a), Art. I of the State  
1500 Constitution.

1501 j. The home addresses, telephone numbers, places of  
1502 employment, dates of birth, and photographs of current or former  
1503 guardians ad litem, as defined in s. 39.01; the names, home  
1504 addresses, telephone numbers, dates of birth, and places of  
1505 employment of the spouses and children of such persons; and the  
1506 names and locations of schools and day care facilities attended  
1507 by the children of such persons are exempt from s. 119.07(1) and  
1508 s. 24(a), Art. I of the State Constitution.

1509 k. The home addresses, telephone numbers, dates of birth,  
1510 and photographs of current or former juvenile probation  
1511 officers, juvenile probation supervisors, detention  
1512 superintendents, assistant detention superintendents, juvenile  
1513 justice detention officers I and II, juvenile justice detention  
1514 officer supervisors, juvenile justice residential officers,  
1515 juvenile justice residential officer supervisors I and II,  
1516 juvenile justice counselors, juvenile justice counselor  
1517 supervisors, human services counselor administrators, senior  
1518 human services counselor administrators, rehabilitation  
1519 therapists, and social services counselors of the Department of  
1520 Juvenile Justice; the names, home addresses, telephone numbers,  
1521 dates of birth, and places of employment of spouses and children  
1522 of such personnel; and the names and locations of schools and  
1523 day care facilities attended by the children of such personnel  
1524 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1525 Constitution.

1526           1. The home addresses, telephone numbers, dates of birth,  
 1527 and photographs of current or former public defenders, assistant  
 1528 public defenders, criminal conflict and civil regional counsel,  
 1529 and assistant criminal conflict and civil regional counsel; the  
 1530 names, home addresses, telephone numbers, dates of birth, and  
 1531 places of employment of the spouses and children of current or  
 1532 former public defenders, assistant public defenders, criminal  
 1533 conflict and civil regional counsel, and assistant criminal  
 1534 conflict and civil regional counsel; and the names and locations  
 1535 of schools and day care facilities attended by the children of  
 1536 current or former public defenders, assistant public defenders,  
 1537 criminal conflict and civil regional counsel, and assistant  
 1538 criminal conflict and civil regional counsel are exempt from s.  
 1539 119.07(1) and s. 24(a), Art. I of the State Constitution.

1540           m. The home addresses, telephone numbers, dates of birth,  
 1541 and photographs of current or former investigators or inspectors  
 1542 of the Department of Business and Professional Regulation; the  
 1543 names, home addresses, telephone numbers, dates of birth, and  
 1544 places of employment of the spouses and children of such current  
 1545 or former investigators and inspectors; and the names and  
 1546 locations of schools and day care facilities attended by the  
 1547 children of such current or former investigators and inspectors  
 1548 are exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
 1549 Constitution.

1550           n. The home addresses, telephone numbers, and dates of

1551 birth of county tax collectors; the names, home addresses,  
 1552 telephone numbers, dates of birth, and places of employment of  
 1553 the spouses and children of such tax collectors; and the names  
 1554 and locations of schools and day care facilities attended by the  
 1555 children of such tax collectors are exempt from s. 119.07(1) and  
 1556 s. 24(a), Art. I of the State Constitution.

1557       o. The home addresses, telephone numbers, dates of birth,  
 1558 and photographs of current or former personnel of the Department  
 1559 of Health whose duties include, or result in, the determination  
 1560 or adjudication of eligibility for social security disability  
 1561 benefits, the investigation or prosecution of complaints filed  
 1562 against health care practitioners, or the inspection of health  
 1563 care practitioners or health care facilities licensed by the  
 1564 Department of Health; the names, home addresses, telephone  
 1565 numbers, dates of birth, and places of employment of the spouses  
 1566 and children of such personnel; and the names and locations of  
 1567 schools and day care facilities attended by the children of such  
 1568 personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of  
 1569 the State Constitution.

1570       p. The home addresses, telephone numbers, dates of birth,  
 1571 and photographs of current or former impaired practitioner  
 1572 consultants who are retained by an agency or current or former  
 1573 employees of an impaired practitioner consultant whose duties  
 1574 result in a determination of a person's skill and safety to  
 1575 practice a licensed profession; the names, home addresses,

1576 telephone numbers, dates of birth, and places of employment of  
1577 the spouses and children of such consultants or their employees;  
1578 and the names and locations of schools and day care facilities  
1579 attended by the children of such consultants or employees are  
1580 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1581 Constitution.

1582 q. The home addresses, telephone numbers, dates of birth,  
1583 and photographs of current or former emergency medical  
1584 technicians or paramedics certified under chapter 401; the  
1585 names, home addresses, telephone numbers, dates of birth, and  
1586 places of employment of the spouses and children of such  
1587 emergency medical technicians or paramedics; and the names and  
1588 locations of schools and day care facilities attended by the  
1589 children of such emergency medical technicians or paramedics are  
1590 exempt from s. 119.07(1) and s. 24(a), Art. I of the State  
1591 Constitution.

1592 r. The home addresses, telephone numbers, dates of birth,  
1593 and photographs of current or former personnel employed in an  
1594 agency's office of inspector general or internal audit  
1595 department whose duties include auditing or investigating waste,  
1596 fraud, abuse, theft, exploitation, or other activities that  
1597 could lead to criminal prosecution or administrative discipline;  
1598 the names, home addresses, telephone numbers, dates of birth,  
1599 and places of employment of spouses and children of such  
1600 personnel; and the names and locations of schools and day care



1601 facilities attended by the children of such personnel are exempt  
1602 from s. 119.07(1) and s. 24(a), Art. I of the State  
1603 Constitution.

1604 s. The home addresses, telephone numbers, dates of birth,  
1605 and photographs of current or former directors, managers,  
1606 supervisors, nurses, and clinical employees of an addiction  
1607 treatment facility; the home addresses, telephone numbers,  
1608 photographs, dates of birth, and places of employment of the  
1609 spouses and children of such personnel; and the names and  
1610 locations of schools and day care facilities attended by the  
1611 children of such personnel are exempt from s. 119.07(1) and s.  
1612 24(a), Art. I of the State Constitution. For purposes of this  
1613 sub-subparagraph, the term "addiction treatment facility" means  
1614 a county government, or agency thereof, that is licensed  
1615 pursuant to s. 397.401 and provides substance abuse prevention,  
1616 intervention, or clinical treatment, including any licensed  
1617 service component described in s. 397.311(27).

1618 t. The home addresses, telephone numbers, dates of birth,  
1619 and photographs of current or former directors, managers,  
1620 supervisors, and clinical employees of a child advocacy center  
1621 that meets the standards of s. 39.3035(2) and fulfills the  
1622 screening requirement of s. 39.3035(3), and the members of a  
1623 Child Protection Team as described in s. 39.303 whose duties  
1624 include supporting the investigation of child abuse or sexual  
1625 abuse, child abandonment, child neglect, and child exploitation

1626 or to provide services as part of a multidisciplinary case  
1627 review team; the names, home addresses, telephone numbers,  
1628 photographs, dates of birth, and places of employment of the  
1629 spouses and children of such personnel and members; and the  
1630 names and locations of schools and day care facilities attended  
1631 by the children of such personnel and members are exempt from s.  
1632 119.07(1) and s. 24(a), Art. I of the State Constitution.

1633 u. The home addresses, telephone numbers, places of  
1634 employment, dates of birth, and photographs of current or former  
1635 staff and domestic violence advocates, as defined in s.  
1636 90.5036(1)(b), of domestic violence centers certified by the  
1637 Department of Children and Families under chapter 39; the names,  
1638 home addresses, telephone numbers, places of employment, dates  
1639 of birth, and photographs of the spouses and children of such  
1640 personnel; and the names and locations of schools and day care  
1641 facilities attended by the children of such personnel are exempt  
1642 from s. 119.07(1) and s. 24(a), Art. I of the State  
1643 Constitution.

1644 v. The home addresses, telephone numbers, dates of birth,  
1645 and photographs of current or former inspectors or investigators  
1646 of the Department of Agriculture and Consumer Services; the  
1647 names, home addresses, telephone numbers, dates of birth, and  
1648 places of employment of the spouses and children of current or  
1649 former inspectors or investigators; and the names and locations  
1650 of schools and day care facilities attended by the children of

1651 current or former inspectors or investigators are exempt from s.  
1652 119.07(1) and s. 24(a), Art. I of the State Constitution. This  
1653 sub-subparagraph is subject to the Open Government Sunset Review  
1654 Act in accordance with s. 119.15 and shall stand repealed on  
1655 October 2, 2028, unless reviewed and saved from repeal through  
1656 reenactment by the Legislature.

1657 w. The home addresses, telephone numbers, dates of birth,  
1658 and photographs of current county attorneys, assistant county  
1659 attorneys, deputy county attorneys, city attorneys, assistant  
1660 city attorneys, and deputy city attorneys; the names, home  
1661 addresses, telephone numbers, photographs, dates of birth, and  
1662 places of employment of the spouses and children of current  
1663 county attorneys, assistant county attorneys, deputy county  
1664 attorneys, city attorneys, assistant city attorneys, and deputy  
1665 city attorneys; and the names and locations of schools and day  
1666 care facilities attended by the children of current county  
1667 attorneys, assistant county attorneys, deputy county attorneys,  
1668 city attorneys, assistant city attorneys, and deputy city  
1669 attorneys are exempt from s. 119.07(1) and s. 24(a), Art. I of  
1670 the State Constitution. This exemption does not apply to a  
1671 county attorney, assistant county attorney, deputy county  
1672 attorney, city attorney, assistant city attorney, or deputy city  
1673 attorney who qualifies as a candidate for election to public  
1674 office. This sub-subparagraph is subject to the Open Government  
1675 Sunset Review Act in accordance with s. 119.15 and shall stand

1676 repealed on October 2, 2029, unless reviewed and saved from  
1677 repeal through reenactment by the Legislature.

1678       x. The home addresses, telephone numbers, dates of birth,  
1679 and photographs of current or former commissioners of the  
1680 Florida Gaming Control Commission; the names, home addresses,  
1681 telephone numbers, dates of birth, photographs, and places of  
1682 employment of the spouses and children of such current or former  
1683 commissioners; and the names and locations of schools and day  
1684 care facilities attended by the children of such current or  
1685 former commissioners are exempt from s. 119.07(1) and s. 24(a),  
1686 Art. I of the State Constitution. This sub-subparagraph is  
1687 subject to the Open Government Sunset Review Act in accordance  
1688 with s. 119.15 and shall stand repealed on October 2, 2029,  
1689 unless reviewed and saved from repeal through reenactment by the  
1690 Legislature.

1691       y. The home addresses, telephone numbers, dates of birth,  
1692 and photographs of current clerks of the circuit court, deputy  
1693 clerks of the circuit court, and clerk of the circuit court  
1694 personnel; the names, home addresses, telephone numbers, dates  
1695 of birth, and places of employment of the spouses and children  
1696 of current clerks of the circuit court, deputy clerks of the  
1697 circuit court, and clerk of the circuit court personnel; and the  
1698 names and locations of schools and day care facilities attended  
1699 by the children of current clerks of the circuit court, deputy  
1700 clerks of the circuit court, and clerk of the circuit court

1701 personnel are exempt from s. 119.07(1) and s. 24(a), Art. I of  
1702 the State Constitution. This sub-subparagraph is subject to the  
1703 Open Government Sunset Review Act in accordance with s. 119.15  
1704 and shall stand repealed on October 2, 2029, unless reviewed and  
1705 saved from repeal through reenactment by the Legislature.

1706 3. An agency that is the custodian of the information  
1707 specified in subparagraph 2. and that is not the employer of the  
1708 officer, employee, justice, judge, or other person specified in  
1709 subparagraph 2. must maintain the exempt status of that  
1710 information only if the officer, employee, justice, judge, other  
1711 person, or employing agency of the designated employee submits a  
1712 written and notarized request for maintenance of the exemption  
1713 to the custodial agency. The request must state under oath the  
1714 statutory basis for the individual's exemption request and  
1715 confirm the individual's status as a party eligible for exempt  
1716 status.

1717 4.a. A county property appraiser, ~~as defined in s.~~  
1718 ~~192.001(3)~~, or a county tax collector, as those terms are  
1719 defined in s. 192.001 ~~s. 192.001(4)~~, who receives a written and  
1720 notarized request for maintenance of the exemption pursuant to  
1721 subparagraph 3. must comply by removing the name of the  
1722 individual with exempt status and the instrument number or  
1723 Official Records book and page number identifying the property  
1724 with the exempt status from all publicly available records  
1725 maintained by the property appraiser or tax collector. For

1726 written requests received on or before July 1, 2021, a county  
1727 property appraiser or county tax collector must comply with this  
1728 sub-subparagraph by October 1, 2021. A county property appraiser  
1729 or county tax collector may not remove the street address, legal  
1730 description, or other information identifying real property  
1731 within the agency's records so long as a name or personal  
1732 information otherwise exempt from inspection and copying  
1733 pursuant to this section is not associated with the property or  
1734 otherwise displayed in the public records of the agency.

1735       b. Any information restricted from public display,  
1736 inspection, or copying under sub-subparagraph a. must be  
1737 provided to the individual whose information was removed.

1738       5. An officer, an employee, a justice, a judge, or other  
1739 person specified in subparagraph 2. may submit a written request  
1740 for the release of his or her exempt information to the  
1741 custodial agency. The written request must be notarized and must  
1742 specify the information to be released and the party authorized  
1743 to receive the information. Upon receipt of the written request,  
1744 the custodial agency must release the specified information to  
1745 the party authorized to receive such information.

1746       6. The exemptions in this paragraph apply to information  
1747 held by an agency before, on, or after the effective date of the  
1748 exemption.

1749       7. Information made exempt under this paragraph may be  
1750 disclosed pursuant to s. 28.2221 to a title insurer authorized

1751 pursuant to s. 624.401 and its affiliates as defined in s.  
1752 624.10; a title insurance agent or title insurance agency as  
1753 defined in s. 626.841(1) or (2), respectively; or an attorney  
1754 duly admitted to practice law in this state and in good standing  
1755 with The Florida Bar.

1756 8. The exempt status of a home address contained in the  
1757 Official Records is maintained only during the period when a  
1758 protected party resides at the dwelling location. Upon  
1759 conveyance of real property after October 1, 2021, and when such  
1760 real property no longer constitutes a protected party's home  
1761 address as defined in sub-subparagraph 1.a., the protected party  
1762 must submit a written request to release the removed information  
1763 to the county recorder. The written request to release the  
1764 removed information must be notarized, must confirm that a  
1765 protected party's request for release is pursuant to a  
1766 conveyance of his or her dwelling location, and must specify the  
1767 Official Records book and page, instrument number, or clerk's  
1768 file number for each document containing the information to be  
1769 released.

1770 9. Upon the death of a protected party as verified by a  
1771 certified copy of a death certificate or court order, any party  
1772 can request the county recorder to release a protected  
1773 decedent's removed information unless there is a related request  
1774 on file with the county recorder for continued removal of the  
1775 decedent's information or unless such removal is otherwise

1776 prohibited by statute or by court order. The written request to  
 1777 release the removed information upon the death of a protected  
 1778 party must attach the certified copy of a death certificate or  
 1779 court order and must be notarized, must confirm the request for  
 1780 release is due to the death of a protected party, and must  
 1781 specify the Official Records book and page number, instrument  
 1782 number, or clerk's file number for each document containing the  
 1783 information to be released. A fee may not be charged for the  
 1784 release of any document pursuant to such request.

1785 **Section 48. Subsection (2) of section 192.042, Florida**  
 1786 **Statutes, is amended to read:**

1787 192.042 Date of assessment.—All property shall be assessed  
 1788 according to its just value as follows:

1789 (2) Tangible personal property, on January 1, except  
 1790 construction work in progress shall have no value placed thereon  
 1791 until substantially completed as provided in s. 192.001 ~~defined~~  
 1792 ~~in s. 192.001(11)(d).~~

1793 **Section 49. Paragraphs (g), (p), and (u) of subsection (5)**  
 1794 **of section 212.08, Florida Statutes, are amended to read:**

1795 212.08 Sales, rental, use, consumption, distribution, and  
 1796 storage tax; specified exemptions.—The sale at retail, the  
 1797 rental, the use, the consumption, the distribution, and the  
 1798 storage to be used or consumed in this state of the following  
 1799 are hereby specifically exempt from the tax imposed by this  
 1800 chapter.



1801 (5) EXEMPTIONS; ACCOUNT OF USE.—

1802 (g) *Building materials used in the rehabilitation of real*  
1803 *property located in an enterprise zone.—*

1804 1. Building materials used in the rehabilitation of real  
1805 property located in an enterprise zone are exempt from the tax  
1806 imposed by this chapter upon an affirmative showing to the  
1807 satisfaction of the department that the items have been used for  
1808 the rehabilitation of real property located in an enterprise  
1809 zone. Except as provided in subparagraph 2., this exemption  
1810 inures to the owner, lessee, or lessor at the time the real  
1811 property is rehabilitated, but only through a refund of  
1812 previously paid taxes. To receive a refund pursuant to this  
1813 paragraph, the owner, lessee, or lessor of the rehabilitated  
1814 real property must file an application under oath with the  
1815 governing body or enterprise zone development agency having  
1816 jurisdiction over the enterprise zone where the business is  
1817 located, as applicable. A single application for a refund may be  
1818 submitted for multiple, contiguous parcels that were part of a  
1819 single parcel that was divided as part of the rehabilitation of  
1820 the property. All other requirements of this paragraph apply to  
1821 each parcel on an individual basis. The application must  
1822 include:

1823 a. The name and address of the person claiming the refund.

1824 b. An address and assessment roll parcel number of the  
1825 rehabilitated real property for which a refund of previously

1826 | paid taxes is being sought.

1827 |       c. A description of the improvements made to accomplish  
1828 | the rehabilitation of the real property.

1829 |       d. A copy of a valid building permit issued by the county  
1830 | or municipal building department for the rehabilitation of the  
1831 | real property.

1832 |       e. A sworn statement, under penalty of perjury, from the  
1833 | general contractor licensed in this state with whom the  
1834 | applicant contracted to make the improvements necessary to  
1835 | rehabilitate the real property, which lists the building  
1836 | materials used to rehabilitate the real property, the actual  
1837 | cost of the building materials, and the amount of sales tax paid  
1838 | in this state on the building materials. If a general contractor  
1839 | was not used, the applicant, not a general contractor, shall  
1840 | make the sworn statement required by this sub-subparagraph.  
1841 | Copies of the invoices that evidence the purchase of the  
1842 | building materials used in the rehabilitation and the payment of  
1843 | sales tax on the building materials must be attached to the  
1844 | sworn statement provided by the general contractor or by the  
1845 | applicant. Unless the actual cost of building materials used in  
1846 | the rehabilitation of real property and the payment of sales  
1847 | taxes is documented by a general contractor or by the applicant  
1848 | in this manner, the cost of the building materials is deemed to  
1849 | be an amount equal to 40 percent of the increase in assessed  
1850 | value for ad valorem tax purposes.

1851 f. The identifying number assigned pursuant to s. 290.0065  
1852 to the enterprise zone in which the rehabilitated real property  
1853 is located.

1854 g. A certification by the local building code inspector  
1855 that the improvements necessary to rehabilitate the real  
1856 property are substantially completed.

1857 h. A statement of whether the business is a small business  
1858 as defined by s. 288.703.

1859 i. If applicable, the name and address of each permanent  
1860 employee of the business, including, for each employee who is a  
1861 resident of an enterprise zone, the identifying number assigned  
1862 pursuant to s. 290.0065 to the enterprise zone in which the  
1863 employee resides.

1864 2. This exemption inures to a municipality, county, other  
1865 governmental unit or agency, or nonprofit community-based  
1866 organization through a refund of previously paid taxes if the  
1867 building materials used in the rehabilitation are paid for from  
1868 the funds of a community development block grant, State Housing  
1869 Initiatives Partnership Program, or similar grant or loan  
1870 program. To receive a refund, a municipality, county, other  
1871 governmental unit or agency, or nonprofit community-based  
1872 organization must file an application that includes the same  
1873 information required in subparagraph 1. In addition, the  
1874 application must include a sworn statement signed by the chief  
1875 executive officer of the municipality, county, other

1876 governmental unit or agency, or nonprofit community-based  
1877 organization seeking a refund which states that the building  
1878 materials for which a refund is sought were funded by a  
1879 community development block grant, State Housing Initiatives  
1880 Partnership Program, or similar grant or loan program.

1881 3. Within 10 working days after receipt of an application,  
1882 the governing body or enterprise zone development agency shall  
1883 review the application to determine if it contains all the  
1884 information required by subparagraph 1. or subparagraph 2. and  
1885 meets the criteria set out in this paragraph. The governing body  
1886 or agency shall certify all applications that contain the  
1887 required information and are eligible to receive a refund. If  
1888 applicable, the governing body or agency shall also certify if  
1889 20 percent of the employees of the business are residents of an  
1890 enterprise zone, excluding temporary and part-time employees.  
1891 The certification must be in writing, and a copy of the  
1892 certification shall be transmitted to the executive director of  
1893 the department. The applicant is responsible for forwarding a  
1894 certified application to the department within the time  
1895 specified in subparagraph 4.

1896 4. An application for a refund must be submitted to the  
1897 department within 6 months after the rehabilitation of the  
1898 property is deemed to be substantially completed by the local  
1899 building code inspector or by November 1 after the rehabilitated  
1900 property is first subject to assessment.

1901           5. Only one exemption through a refund of previously paid  
 1902 taxes for the rehabilitation of real property is permitted for  
 1903 any single parcel of property unless there is a change in  
 1904 ownership, a new lessor, or a new lessee of the real property. A  
 1905 refund may not be granted unless the amount to be refunded  
 1906 exceeds \$500. A refund may not exceed the lesser of 97 percent  
 1907 of the Florida sales or use tax paid on the cost of the building  
 1908 materials used in the rehabilitation of the real property as  
 1909 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
 1910 at least 20 percent of the employees of the business are  
 1911 residents of an enterprise zone, excluding temporary and part-  
 1912 time employees, the amount of refund may not exceed the lesser  
 1913 of 97 percent of the sales tax paid on the cost of the building  
 1914 materials or \$10,000. A refund shall be made within 30 days  
 1915 after formal approval by the department of the application for  
 1916 the refund.

1917           6. The department shall adopt rules governing the manner  
 1918 and form of refund applications and may establish guidelines as  
 1919 to the requisites for an affirmative showing of qualification  
 1920 for exemption under this paragraph.

1921           7. The department shall deduct an amount equal to 10  
 1922 percent of each refund granted under this paragraph from the  
 1923 amount transferred into the Local Government Half-cent Sales Tax  
 1924 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
 1925 which the rehabilitated real property is located and shall

1926 | transfer that amount to the General Revenue Fund.

1927 |       8. For the purposes of the exemption provided in this  
1928 | paragraph, the term:

1929 |       a. "Building materials" means tangible personal property  
1930 | that becomes a component part of improvements to real property.

1931 |       b. "Real property" has the same meaning as ~~provided in s.~~  
1932 | 192.001 ~~s. 192.001(12)~~, except that the term does not include a  
1933 | condominium parcel or condominium property as defined in s.  
1934 | 718.103.

1935 |       c. "Rehabilitation of real property" means the  
1936 | reconstruction, renovation, restoration, rehabilitation,  
1937 | construction, or expansion of improvements to real property.

1938 |       d. "Substantially completed" has the same meaning as  
1939 | provided in s. 192.042(1).

1940 |       9. This paragraph expires on the date specified in s.  
1941 | 290.016 for the expiration of the Florida Enterprise Zone Act.

1942 |       (p) *Community contribution tax credit for donations.*—

1943 |       1. Authorization.—Persons who are registered with the  
1944 | department under s. 212.18 to collect or remit sales or use tax  
1945 | and who make donations to eligible sponsors are eligible for tax  
1946 | credits against their state sales and use tax liabilities as  
1947 | provided in this paragraph:

1948 |       a. The credit shall be computed as 50 percent of the  
1949 | person's approved annual community contribution.

1950 |       b. The credit shall be granted as a refund against state

1951 sales and use taxes reported on returns and remitted in the 12  
1952 months preceding the date of application to the department for  
1953 the credit as required in sub-subparagraph 3.c. If the annual  
1954 credit is not fully used through such refund because of  
1955 insufficient tax payments during the applicable 12-month period,  
1956 the unused amount may be included in an application for a refund  
1957 made pursuant to sub-subparagraph 3.c. in subsequent years  
1958 against the total tax payments made for such year. Carryover  
1959 credits may be applied for a 3-year period without regard to any  
1960 time limitation that would otherwise apply under s. 215.26.

1961 c. A person may not receive more than \$200,000 in annual  
1962 tax credits for all approved community contributions made in any  
1963 one year.

1964 d. All proposals for the granting of the tax credit  
1965 require the prior approval of the Department of Commerce.

1966 e. The total amount of tax credits which may be granted  
1967 for all programs approved under this paragraph and ss. 220.183  
1968 and 624.5105 is \$25 million in the 2023-2024 fiscal year and in  
1969 each fiscal year thereafter for projects that provide housing  
1970 opportunities for persons with special needs or homeownership  
1971 opportunities for low-income households or very-low-income  
1972 households and \$4.5 million in the 2022-2023 fiscal year and in  
1973 each fiscal year thereafter for all other projects. As used in  
1974 this paragraph, the term "person with special needs" has the  
1975 same meaning as in s. 420.0004 and the terms "low-income

1976 person," "low-income household," "very-low-income person," and  
 1977 "very-low-income household" have the same meanings as in s.  
 1978 420.9071.

1979 f. A person who is eligible to receive the credit provided  
 1980 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
 1981 credit only under one section of the person's choice.

1982 2. Eligibility requirements.—

1983 a. A community contribution by a person must be in the  
 1984 following form:

1985 (I) Cash or other liquid assets;

1986 (II) Real property, including 100 percent ownership of a  
 1987 real property holding company;

1988 (III) Goods or inventory; or

1989 (IV) Other physical resources identified by the Department  
 1990 of Commerce.

1991  
 1992 For purposes of this sub-subparagraph, the term "real property  
 1993 holding company" means a Florida entity, such as a Florida  
 1994 limited liability company, that is wholly owned by the person;  
 1995 is the sole owner of real property, as defined in s. 192.001 ~~s.~~  
 1996 ~~192.001(12)~~, located in this state; is disregarded as an entity  
 1997 for federal income tax purposes pursuant to 26 C.F.R. s.  
 1998 301.7701-3(b)(1)(ii); and at the time of contribution to an  
 1999 eligible sponsor, has no material assets other than the real  
 2000 property and any other property that qualifies as a community



2001 contribution.

2002       b. All community contributions must be reserved  
2003 exclusively for use in a project. As used in this sub-  
2004 subparagraph, the term "project" means activity undertaken by an  
2005 eligible sponsor which is designed to construct, improve, or  
2006 substantially rehabilitate housing that is affordable to low-  
2007 income households or very-low-income households; designed to  
2008 provide housing opportunities for persons with special needs;  
2009 designed to provide commercial, industrial, or public resources  
2010 and facilities; or designed to improve entrepreneurial and job-  
2011 development opportunities for low-income persons. A project may  
2012 be the investment necessary to increase access to high-speed  
2013 broadband capability in a rural community that had an enterprise  
2014 zone designated pursuant to chapter 290 as of May 1, 2015,  
2015 including projects that result in improvements to communications  
2016 assets that are owned by a business. A project may include the  
2017 provision of museum educational programs and materials that are  
2018 directly related to a project approved between January 1, 1996,  
2019 and December 31, 1999, and located in an area which was in an  
2020 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
2021 2015. This paragraph does not preclude projects that propose to  
2022 construct or rehabilitate housing for low-income households or  
2023 very-low-income households on scattered sites or housing  
2024 opportunities for persons with special needs. With respect to  
2025 housing, contributions may be used to pay the following eligible

2026 special needs, low-income, and very-low-income housing-related  
 2027 activities:

2028 (I) Project development impact and management fees for  
 2029 special needs, low-income, or very-low-income housing projects;

2030 (II) Down payment and closing costs for persons with  
 2031 special needs, low-income persons, and very-low-income persons;

2032 (III) Administrative costs, including housing counseling  
 2033 and marketing fees, not to exceed 10 percent of the community  
 2034 contribution, directly related to special needs, low-income, or  
 2035 very-low-income projects; and

2036 (IV) Removal of liens recorded against residential  
 2037 property by municipal, county, or special district local  
 2038 governments if satisfaction of the lien is a necessary precedent  
 2039 to the transfer of the property to a low-income person or very-  
 2040 low-income person for the purpose of promoting home ownership.  
 2041 Contributions for lien removal must be received from a  
 2042 nonrelated third party.

2043 c. The project must be undertaken by an "eligible  
 2044 sponsor," which includes:

2045 (I) A community action program;

2046 (II) A nonprofit community-based development organization  
 2047 whose mission is the provision of housing for persons with  
 2048 special needs, low-income households, or very-low-income  
 2049 households or increasing entrepreneurial and job-development  
 2050 opportunities for low-income persons;

2051 (III) A neighborhood housing services corporation;

2052 (IV) A local housing authority created under chapter 421;

2053 (V) A community redevelopment agency created under s.

2054 163.356;

2055 (VI) A historic preservation district agency or

2056 organization;

2057 (VII) A local workforce development board;

2058 (VIII) A direct-support organization as provided in s.

2059 1009.983;

2060 (IX) An enterprise zone development agency created under

2061 s. 290.0056;

2062 (X) A community-based organization incorporated under

2063 chapter 617 which is recognized as educational, charitable, or

2064 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code

2065 and whose bylaws and articles of incorporation include

2066 affordable housing, economic development, or community

2067 development as the primary mission of the corporation;

2068 (XI) Units of local government;

2069 (XII) Units of state government; or

2070 (XIII) Any other agency that the Department of Commerce

2071 designates by rule.

2072

2073 A contributing person may not have a financial interest in the

2074 eligible sponsor.

2075 d. The project must be located in an area which was in an

2076 enterprise zone designated pursuant to chapter 290 as of May 1,  
2077 2015, or a Front Porch Florida Community, unless the project  
2078 increases access to high-speed broadband capability in a rural  
2079 community that had an enterprise zone designated pursuant to  
2080 chapter 290 as of May 1, 2015, but is physically located outside  
2081 the designated rural zone boundaries. Any project designed to  
2082 construct or rehabilitate housing for low-income households or  
2083 very-low-income households or housing opportunities for persons  
2084 with special needs is exempt from the area requirement of this  
2085 sub-subparagraph.

2086 e.(I) If, during the first 10 business days of the state  
2087 fiscal year, eligible tax credit applications for projects that  
2088 provide housing opportunities for persons with special needs or  
2089 homeownership opportunities for low-income households or very-  
2090 low-income households are received for less than the annual tax  
2091 credits available for those projects, the Department of Commerce  
2092 shall grant tax credits for those applications and grant  
2093 remaining tax credits on a first-come, first-served basis for  
2094 subsequent eligible applications received before the end of the  
2095 state fiscal year. If, during the first 10 business days of the  
2096 state fiscal year, eligible tax credit applications for projects  
2097 that provide housing opportunities for persons with special  
2098 needs or homeownership opportunities for low-income households  
2099 or very-low-income households are received for more than the  
2100 annual tax credits available for those projects, the Department

2101 of Commerce shall grant the tax credits for those applications  
 2102 as follows:

2103 (A) If tax credit applications submitted for approved  
 2104 projects of an eligible sponsor do not exceed \$200,000 in total,  
 2105 the credits shall be granted in full if the tax credit  
 2106 applications are approved.

2107 (B) If tax credit applications submitted for approved  
 2108 projects of an eligible sponsor exceed \$200,000 in total, the  
 2109 amount of tax credits granted pursuant to sub-sub-sub-  
 2110 subparagraph (A) shall be subtracted from the amount of  
 2111 available tax credits, and the remaining credits shall be  
 2112 granted to each approved tax credit application on a pro rata  
 2113 basis.

2114 (II) If, during the first 10 business days of the state  
 2115 fiscal year, eligible tax credit applications for projects other  
 2116 than those that provide housing opportunities for persons with  
 2117 special needs or homeownership opportunities for low-income  
 2118 households or very-low-income households are received for less  
 2119 than the annual tax credits available for those projects, the  
 2120 Department of Commerce shall grant tax credits for those  
 2121 applications and shall grant remaining tax credits on a first-  
 2122 come, first-served basis for subsequent eligible applications  
 2123 received before the end of the state fiscal year. If, during the  
 2124 first 10 business days of the state fiscal year, eligible tax  
 2125 credit applications for projects other than those that provide

2126 housing opportunities for persons with special needs or  
2127 homeownership opportunities for low-income households or very-  
2128 low-income households are received for more than the annual tax  
2129 credits available for those projects, the Department of Commerce  
2130 shall grant the tax credits for those applications on a pro rata  
2131 basis.

2132 3. Application requirements.—

2133 a. An eligible sponsor seeking to participate in this  
2134 program must submit a proposal to the Department of Commerce  
2135 which sets forth the name of the sponsor, a description of the  
2136 project, and the area in which the project is located, together  
2137 with such supporting information as is prescribed by rule. The  
2138 proposal must also contain a resolution from the local  
2139 governmental unit in which the project is located certifying  
2140 that the project is consistent with local plans and regulations.

2141 b. A person seeking to participate in this program must  
2142 submit an application for tax credit to the Department of  
2143 Commerce which sets forth the name of the sponsor; a description  
2144 of the project; and the type, value, and purpose of the  
2145 contribution. The sponsor shall verify, in writing, the terms of  
2146 the application and indicate its receipt of the contribution,  
2147 and such verification must accompany the application for tax  
2148 credit. The person must submit a separate tax credit application  
2149 to the Department of Commerce for each individual contribution  
2150 that it makes to each individual project.

2151 c. A person who has received notification from the  
2152 Department of Commerce that a tax credit has been approved must  
2153 apply to the department to receive the refund. Application must  
2154 be made on the form prescribed for claiming refunds of sales and  
2155 use taxes and be accompanied by a copy of the notification. A  
2156 person may submit only one application for refund to the  
2157 department within a 12-month period.

2158 4. Administration.—

2159 a. The Department of Commerce may adopt rules necessary to  
2160 administer this paragraph, including rules for the approval or  
2161 disapproval of proposals by a person.

2162 b. The decision of the Department of Commerce must be in  
2163 writing, and, if approved, the notification shall state the  
2164 maximum credit allowable to the person. Upon approval, the  
2165 Department of Commerce shall transmit a copy of the decision to  
2166 the department.

2167 c. The Department of Commerce shall periodically monitor  
2168 all projects in a manner consistent with available resources to  
2169 ensure that resources are used in accordance with this  
2170 paragraph; however, each project must be reviewed at least once  
2171 every 2 years.

2172 d. The Department of Commerce shall, in consultation with  
2173 the statewide and regional housing and financial intermediaries,  
2174 market the availability of the community contribution tax credit  
2175 program to community-based organizations.

2176 (u) *Building materials used in construction of affordable*  
 2177 *housing units.*—

2178 1. As used in this paragraph, the term:

2179 a. "Affordable housing development" means property that  
 2180 has units subject to an agreement with the Florida Housing  
 2181 Finance Corporation pursuant to chapter 420 recorded in the  
 2182 official records of the county in which the property is located  
 2183 to provide affordable housing to natural persons or families  
 2184 meeting the extremely-low-income, very-low-income, or low-income  
 2185 limits specified in s. 420.0004.

2186 b. "Building materials" means tangible personal property  
 2187 that becomes a component part of eligible residential units in  
 2188 an affordable housing development. The term includes appliances  
 2189 and does not include plants, landscaping, fencing, and  
 2190 hardscaping.

2191 c. "Eligible residential units" means newly constructed  
 2192 units within an affordable housing development which are  
 2193 restricted under the land use restriction agreement.

2194 d. "Newly constructed" means improvements to real property  
 2195 which did not previously exist or the construction of a new  
 2196 improvement where an old improvement was removed. The term does  
 2197 not include the renovation, restoration, rehabilitation,  
 2198 modification, alteration, or expansion of buildings already  
 2199 located on the parcel on which the eligible residential unit is  
 2200 built.



2201 e. "Real property" has the same meaning as ~~provided~~ in s.  
 2202 192.001 ~~s. 192.001(12)~~.

2203 f. "Substantially completed" has the same meaning as in s.  
 2204 192.042(1).

2205 2. Building materials used in eligible residential units  
 2206 are exempt from the tax imposed by this chapter if an owner  
 2207 demonstrates to the satisfaction of the department that the  
 2208 requirements of this paragraph have been met. Except as provided  
 2209 in subparagraph 3., this exemption inures to the owner at the  
 2210 time an eligible residential unit is substantially completed,  
 2211 but only through a refund of previously paid taxes. To receive a  
 2212 refund pursuant to this paragraph, the owner of the eligible  
 2213 residential units must file an application with the department.  
 2214 The application must include all of the following:

2215 a. The name and address of the person claiming the refund.

2216 b. An address and assessment roll parcel number of the  
 2217 real property that was improved for which a refund of previously  
 2218 paid taxes is being sought.

2219 c. A description of the eligible residential units for  
 2220 which a refund of previously paid taxes is being sought,  
 2221 including the number of such units.

2222 d. A copy of a valid building permit issued by the county  
 2223 or municipal building department for the eligible residential  
 2224 units.

2225 e. A sworn statement, under penalty of perjury, from the

2226 general contractor licensed in this state with whom the owner  
2227 contracted to build the eligible residential units which  
2228 specifies the building materials, the actual cost of the  
2229 building materials, and the amount of sales tax paid in this  
2230 state on the building materials, and which states that the  
2231 improvement to the real property was newly constructed. If a  
2232 general contractor was not used, the owner must make the sworn  
2233 statement required by this sub-subparagraph. Copies of the  
2234 invoices evidencing the actual cost of the building materials  
2235 and the amount of sales tax paid on such building materials must  
2236 be attached to the sworn statement provided by the general  
2237 contractor or by the owner. If copies of such invoices are not  
2238 attached, the cost of the building materials is deemed to be an  
2239 amount equal to 40 percent of the increase in the final assessed  
2240 value of the eligible residential units for ad valorem tax  
2241 purposes less the most recent assessed value of land for the  
2242 units.

2243 f. A certification by the local building code inspector  
2244 that the eligible residential unit is substantially completed.

2245 g. A copy of the land use restriction agreement with the  
2246 Florida Housing Finance Corporation for the eligible residential  
2247 units.

2248 3. The exemption under this paragraph inures to a  
2249 municipality, county, other governmental unit or agency, or  
2250 nonprofit community-based organization through a refund of

2251 | previously paid taxes if the building materials are paid for  
2252 | from the funds of a community development block grant, the State  
2253 | Housing Initiatives Partnership Program, or a similar grant or  
2254 | loan program. To receive a refund, a municipality, county, other  
2255 | governmental unit or agency, or nonprofit community-based  
2256 | organization must submit an application that includes the same  
2257 | information required under subparagraph 2. In addition, the  
2258 | applicant must include a sworn statement signed by the chief  
2259 | executive officer of the municipality, county, other  
2260 | governmental unit or agency, or nonprofit community-based  
2261 | organization seeking a refund which states that the building  
2262 | materials for which a refund is sought were funded by a  
2263 | community development block grant, the State Housing Initiatives  
2264 | Partnership Program, or a similar grant or loan program.

2265 |         4. The person seeking a refund must submit an application  
2266 | for refund to the department within 6 months after the eligible  
2267 | residential unit is deemed to be substantially completed by the  
2268 | local building code inspector or by November 1 after the  
2269 | improved property is first subject to assessment.

2270 |         5. Only one exemption through a refund of previously paid  
2271 | taxes may be claimed for any eligible residential unit. A refund  
2272 | may not be granted unless the amount to be refunded exceeds  
2273 | \$500. A refund may not exceed the lesser of \$5,000 or 97.5  
2274 | percent of the Florida sales or use tax paid on the cost of  
2275 | building materials as determined pursuant to sub-subparagraph

2276 2.e. The department shall issue a refund within 30 days after it  
 2277 formally approves a refund application.

2278 6. The department may adopt rules governing the manner and  
 2279 format of refund applications and may establish guidelines as to  
 2280 the requisites for an affirmative showing of qualification for  
 2281 exemption under this paragraph.

2282 7. This exemption under this paragraph applies to sales of  
 2283 building materials that occur on or after July 1, 2023.

2284 **Section 50. Paragraph (d) of subsection (1) of section**  
 2285 **220.03, Florida Statutes, is amended to read:**

2286 220.03 Definitions.—

2287 (1) SPECIFIC TERMS.—When used in this code, and when not  
 2288 otherwise distinctly expressed or manifestly incompatible with  
 2289 the intent thereof, the following terms shall have the following  
 2290 meanings:

2291 (d) "Community Contribution" means the grant by a business  
 2292 firm of any of the following items:

- 2293 1. Cash or other liquid assets.
- 2294 2. Real property, which for purposes of this subparagraph  
 2295 includes 100 percent ownership of a real property holding  
 2296 company. The term "real property holding company" means a  
 2297 Florida entity, such as a Florida limited liability company,  
 2298 that:

- 2299 a. Is wholly owned by the business firm.
- 2300 b. Is the sole owner of real property, as defined in s.

2301 192.001 ~~s. 192.001(12)~~, located in the state.

2302 c. Is disregarded as an entity for federal income tax  
2303 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

2304 d. At the time of contribution to an eligible sponsor, has  
2305 no material assets other than the real property and any other  
2306 property that qualifies as a community contribution.

2307 3. Goods or inventory.

2308 4. Other physical resources as identified by the  
2309 department.

2310 **Section 51. Paragraph (d) of subsection (1) of section**  
2311 **377.708, Florida Statutes, is amended to read:**

2312 377.708 Wind energy.—

2313 (1) DEFINITIONS.—As used in this section, the term:

2314 (d) "Real property" has the same meaning as ~~provided in s.~~  
2315 192.001 ~~s. 192.001(12)~~.

2316 **Section 52. Subsection (4) of section 472.003, Florida**  
2317 **Statutes, is amended to read:**

2318 472.003 Persons not affected by ss. 472.001-472.037.—

2319 Sections 472.001-472.037 do not apply to:

2320 (4) Persons employed by county property appraisers, as  
2321 defined at s. 192.001 ~~s. 192.001(3)~~, and persons employed by the  
2322 Department of Revenue, to prepare maps for property appraisal  
2323 purposes only, but only to the extent that they perform mapping  
2324 services which do not include any surveying activities as  
2325 described in s. 472.005(4)(a) and (b).

2326           **Section 53. Paragraph (a) of subsection (5) of section**  
 2327 **624.5105, Florida Statutes, is amended to read:**

2328           624.5105 Community contribution tax credit; authorization;  
 2329 limitations; eligibility and application requirements;  
 2330 administration; definitions; expiration.—

2331           (5) DEFINITIONS.—As used in this section, the term:

2332           (a) "Community contribution" means the grant by an insurer  
 2333 of any of the following items:

- 2334           1. Cash or other liquid assets.
- 2335           2. Real property, including 100 percent ownership of a  
 2336 real property holding company.
- 2337           3. Goods or inventory.
- 2338           4. Other physical resources which are identified by the  
 2339 department.

2340  
 2341 For purposes of this paragraph, the term "real property holding  
 2342 company" means a Florida entity, such as a Florida limited  
 2343 liability company, that is wholly owned by the insurer; is the  
 2344 sole owner of real property, as defined in s. 192.001 ~~s.~~  
 2345 ~~192.001(12)~~, located in the state; is disregarded as an entity  
 2346 for federal income tax purposes pursuant to 26 C.F.R. s.  
 2347 301.7701-3(b)(1)(ii); and at the time of contribution to an  
 2348 eligible sponsor, has no material assets other than the real  
 2349 property and any other property that qualifies as a community  
 2350 contribution.

2351           **Section 54.** If any provision of this act or its  
2352 application to any person or circumstance is held invalid, the  
2353 invalidity does not affect other provisions or applications of  
2354 this act which can be given effect without the invalid provision  
2355 or application, and to this end the provisions of this act are  
2356 severable.

2357           **Section 55.** This act shall take effect July 1, 2025.