

1                   A bill to be entitled

2       An act relating to ad valorem taxation; amending s.  
3       193.1554, F.S.; reducing the amount that any change in the  
4       value of nonhomestead residential property resulting from  
5       an annual reassessment may exceed the assessed value of  
6       the property for the prior year; amending s. 193.1555,  
7       F.S.; reducing the amount that any change in the value of  
8       certain residential and nonresidential real property  
9       resulting from an annual reassessment may exceed the  
10      assessed value of the property for the prior year;  
11      creating s. 196.078, F.S.; providing a definition;  
12      providing a first-time Florida homesteader with an  
13      additional homestead exemption; providing for calculation  
14      of the exemption; providing for the applicability period  
15      of the exemption; providing for an annual reduction in the  
16      exemption during the applicability period; providing  
17      application procedures; providing for applicability of  
18      specified provisions; providing for contingent effect of  
19      provisions and varying dates of application depending on  
20      the adoption and adoption date of specified joint  
21      resolutions; authorizing the Department of Revenue to  
22      adopt emergency rules; providing for application and  
23      renewal of emergency rules; providing for certain  
24      contingent effect and retroactive application; providing  
25      an effective date.

26  
27   Be It Enacted by the Legislature of the State of Florida:  
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29       Section 1. If House Joint Resolution 381 or Senate Joint  
30 Resolution 658, 2011 Regular Session, is approved by a vote of  
31 the electors in the general election held in November 2012,  
32 subsection (3) of section 193.1554, Florida Statutes, is amended  
33 to read:

34       193.1554 Assessment of nonhomestead residential property.—

35       (3) Beginning in 2013 ~~2009~~, or the year following the year  
36 the property is placed on the tax roll, whichever is later, the  
37 property shall be reassessed annually on January 1. Any change  
38 resulting from such reassessment may not exceed 3 ~~40~~ percent of  
39 the assessed value of the property for the prior year, except as  
40 provided in subsection (6).

41       Section 2. If House Joint Resolution 381 or Senate Joint  
42 Resolution 658, 2011 Regular Session, is approved by a vote of  
43 the electors in a special election held concurrent with the  
44 presidential preference primary in 2012, subsection (3) of  
45 section 193.1554, Florida Statutes, is amended to read:

46       193.1554 Assessment of nonhomestead residential property.—

47       (3) Beginning in 2012 ~~2009~~, or the year following the year  
48 the property is placed on the tax roll, whichever is later, the  
49 property shall be reassessed annually on January 1. Any change  
50 resulting from such reassessment may not exceed 3 ~~40~~ percent of  
51 the assessed value of the property for the prior year, except as  
52 provided in subsection (6).

53       Section 3. If House Joint Resolution 381 or Senate Joint  
54 Resolution 658, 2011 Regular Session, is approved by a vote of  
55 the electors in the general election held in November 2012,

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subsection (3) of section 193.1555, Florida Statutes, is amended to read:

193.1555 Assessment of certain residential and nonresidential real property.—

(3) Beginning in 2013 ~~2009~~, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 3 ~~10~~ percent of the assessed value of the property for the prior year, except as provided in subsection (6).

Section 4. If House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in a special election held concurrent with the presidential preference primary in 2012, subsection (3) of section 193.1555, Florida Statutes, is amended to read:

193.1555 Assessment of certain residential and nonresidential real property.—

(3) Beginning in 2012 ~~2009~~, or the year following the year the property is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 3 ~~10~~ percent of the assessed value of the property for the prior year, except as provided in subsection (6).

Section 5. If House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012, section 196.078, Florida Statutes, is created to read:

83        196.078 Additional homestead exemption for a first-time  
84 Florida homesteader.—

85        (1) As used in this section, the term "first-time Florida  
86 homesteader" means a person who establishes the right to receive  
87 the homestead exemption provided in s. 196.031 within 1 year  
88 after purchasing the homestead property and who has not owned  
89 property in the 3 calendar years prior to such purchase to which  
90 the homestead exemption provided in s. 196.031(1)(a) applied.

91        (2) For purposes of this section, the date on which the  
92 deed or other transfer instrument was signed and notarized or  
93 otherwise executed shall be considered the date a property was  
94 purchased.

95        (3) Every first-time Florida homesteader is entitled to an  
96 additional homestead exemption in an amount equal to 50 percent  
97 of the homestead property's just value on January 1 of the year  
98 the homestead is established for all levies other than school  
99 district levies. The additional exemption applies for a period  
100 of 5 years or until the year the property is sold, whichever  
101 occurs first. The amount of the additional exemption may not  
102 exceed \$200,000 and shall be reduced in each subsequent year by  
103 an amount equal to 20 percent of the amount of the additional  
104 exemption received in the year the homestead was established or  
105 by an amount equal to the difference between the just value of  
106 the property and the assessed value of the property determined  
107 under s. 193.155, whichever is greater. Not more than one  
108 exemption provided under this subsection is allowed per  
109 homestead property. The additional exemption applies to property  
110 purchased on or after January 1, 2012, but is not available in

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111 the sixth and subsequent years after the additional exemption is  
112 first received.

113 (4) The property appraiser shall require a first-time  
114 Florida homesteader claiming an exemption under this section to  
115 submit, not later than March 1 on a form prescribed by the  
116 Department of Revenue, a sworn statement attesting that the  
117 taxpayer, and each other person who holds legal or equitable  
118 title to the property, has not owned property in the 3 calendar  
119 years prior to such purchase to which the homestead exemption  
120 provided by s. 196.031(1) (a) applied. In order for the exemption  
121 to be retained upon the addition of another person to the title  
122 to the property, the person added must also submit, not later  
123 than the subsequent March 1 on a form prescribed by the  
124 department, a sworn statement attesting that he or she has not  
125 owned property in the 3 calendar years prior to being added to  
126 the title to which the homestead exemption provided by s.  
127 196.031(1) (a) applied.

128 (5) Sections 196.131 and 196.161 apply to the exemption  
129 provided in this section.

130 Section 6. If House Joint Resolution 381 or Senate Joint  
131 Resolution 658, 2011 Regular Session, is approved by a vote of  
132 the electors in a special election held concurrent with the  
133 presidential preference primary in 2012, section 196.078,  
134 Florida Statutes, is created to read:

135 196.078 Additional homestead exemption for a first-time  
136 Florida homesteader.—

137 (1) As used in this section, the term "first-time Florida  
138 homesteader" means a person who establishes the right to receive

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139 the homestead exemption provided in s. 196.031 within 1 year  
140 after purchasing the homestead property and who has not owned  
141 property in the 3 calendar years prior to such purchase to which  
142 the homestead exemption provided in s. 196.031(1)(a) applied.

143 (2) For purposes of this section, the date on which the  
144 deed or other transfer instrument was signed and notarized or  
145 otherwise executed shall be considered the date a property was  
146 purchased.

147 (3) Every first-time Florida homesteader is entitled to an  
148 additional homestead exemption in an amount equal to 50 percent  
149 of the homestead property's just value on January 1 of the year  
150 the homestead is established for all levies other than school  
151 district levies. The additional exemption applies for a period  
152 of 5 years or until the year the property is sold, whichever  
153 occurs first. The amount of the additional exemption may not  
154 exceed \$200,000 and shall be reduced in each subsequent year by  
155 an amount equal to 20 percent of the amount of the additional  
156 exemption received in the year the homestead was established or  
157 by an amount equal to the difference between the just value of  
158 the property and the assessed value of the property determined  
159 under s. 193.155, whichever is greater. Not more than one  
160 exemption provided under this subsection is allowed per  
161 homestead property. The additional exemption applies to property  
162 purchased on or after January 1, 2012, but is not available in  
163 the sixth and subsequent years after the additional exemption is  
164 first received.

165 (4)(a) In 2012, the property appraiser shall require a  
166 first-time Florida homesteader claiming an exemption under this

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167 section to submit, not later than June 1 on a form prescribed by  
168 the Department of Revenue, a sworn statement attesting that the  
169 taxpayer, and each other person who holds legal or equitable  
170 title to the property, has not owned property in the 3 calendar  
171 years prior to such purchase to which the homestead exemption  
172 provided by s. 196.031(1) (a) applied.

173 (b) In 2013 and thereafter, the property appraiser shall  
174 require a first-time Florida homesteader claiming an exemption  
175 under this section to submit, not later than March 1 on a form  
176 prescribed by the Department of Revenue, a sworn statement  
177 attesting that the taxpayer, and each other person who holds  
178 legal or equitable title to the property, has not owned property  
179 in the 3 calendar years prior to such purchase to which the  
180 homestead exemption provided by s. 196.031(1) (a) applied.

181 (c) In order for the exemption provided under this section  
182 to be retained upon the addition of another person to the title  
183 to the property, the person added must also submit, not later  
184 than the subsequent March 1 on a form prescribed by the  
185 department, a sworn statement attesting that he or she has not  
186 owned property in the 3 calendar years prior to being added to  
187 the title to which the homestead exemption provided by s.  
188 196.031(1) (a) applied.

189 (5) Sections 196.131 and 196.161 apply to the exemption  
190 provided in this section.

191 Section 7. (1) In anticipation of implementing this act,  
192 the executive director of the Department of Revenue is  
193 authorized, and all conditions are deemed met, to adopt  
194 emergency rules under ss. 120.536(1) and 120.54(4), Florida

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195   Statutes, to make necessary changes and preparations so that  
196   forms, methods, and data records, electronic or otherwise, are  
197   ready and in place if sections 2, 4, and 6 or sections 1, 3, and  
198   5 of this act become law.

199       (2) Notwithstanding any other provision of law, such  
200   emergency rules shall remain in effect for 18 months after the  
201   date of adoption and may be renewed during the pendency of  
202   procedures to adopt rules addressing the subject of the  
203   emergency rules.

204       Section 8. This act shall take effect upon becoming a law,  
205   except that the sections of this act that take effect upon the  
206   approval of House Joint Resolution 381 or Senate Joint  
207   Resolution 658, 2011 Regular Session, by a vote of the electors  
208   in a special election held concurrent with the presidential  
209   preference primary in 2012 shall apply retroactively to the 2012  
210   tax roll if the revision of the State Constitution contained in  
211   House Joint Resolution 381 or Senate Joint Resolution 658, 2011  
212   Regular Session, is approved by a vote of the electors in a  
213   special election held concurrent with the presidential  
214   preference primary in 2012; or the sections of this act that  
215   take effect upon the approval of House Joint Resolution 381 or  
216   Senate Joint Resolution 658, 2011 Regular Session, by a vote of  
217   the electors in the general election held in November 2012 shall  
218   apply to the 2013 tax roll if the revision of the State  
219   Constitution contained in House Joint Resolution 381 or Senate  
220   Joint Resolution 658, 2011 Regular Session, is approved by a  
221   vote of the electors in the general election held in November  
222   2012.