

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; amending s. 218.12, F.S.;  
24      requiring the Legislature to consider appropriating funds  
25      to fiscally constrained counties to offset reductions in  
26      ad valorem tax revenue as the result of the implementation  
27      of certain revisions to the State Constitution; requiring  
28      application to the Department of Revenue to participate in

CS/CS/CS/HB 1163

2011

the distribution of such an appropriation; providing for certain contingent effect and retroactive application; providing an effective date.

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

Section 1. 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, subsection (3) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential 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 2. 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 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential 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

CS/CS/CS/HB 1163

2011

57 the assessed value of the property for the prior year, except as  
58 provided in subsection (6).

59       Section 3. If House Joint Resolution 381 or Senate Joint  
60 Resolution 658, 2011 Regular Session, is approved by a vote of  
61 the electors in the general election held in November 2012,  
62 subsection (3) of section 193.1555, Florida Statutes, is amended  
63 to read:

64       193.1555 Assessment of certain residential and  
65 nonresidential real property.—

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

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

77       193.1555 Assessment of certain residential and  
78 nonresidential real property.—

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

CS/CS/CS/HB 1163

2011

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

89           196.078 Additional homestead exemption for a first-time  
90 Florida homesteader.-

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

97           (2) For purposes of this section, the date on which the  
98 deed or other transfer instrument was signed and notarized or  
99 otherwise executed shall be considered the date a property was  
100 purchased.

101           (3) Every first-time Florida homesteader is entitled to an  
102 additional homestead exemption in an amount equal to 50 percent  
103 of the median just value for homestead property in the county  
104 where the property at issue is located in the calendar year  
105 immediately preceding January 1 of the year the homestead is  
106 established for all levies other than school district levies.  
107 The additional exemption applies for a period of 5 years or  
108 until the year the property is sold, whichever occurs first. The  
109 amount of the additional exemption shall be reduced in each  
110 subsequent year by an amount equal to 20 percent of the amount  
111 of the additional exemption received in the year the homestead  
112 was established or by an amount equal to the difference between

CS/CS/CS/HB 1163

2011

113 the just value of the property and the assessed value of the  
114 property determined under s. 193.155, whichever is greater. Not  
115 more than one exemption provided under this subsection is  
116 allowed per homestead property. The additional exemption applies  
117 to property purchased on or after January 1, 2012, but is not  
118 available in the sixth and subsequent years after the additional  
119 exemption is first received.

120 (4) The property appraiser shall require a first-time  
121 Florida homesteader claiming an exemption under this section to  
122 submit, not later than March 1 on a form prescribed by the  
123 Department of Revenue, a sworn statement attesting that the  
124 taxpayer, and each other person who holds legal or equitable  
125 title to the property, has not owned property in the 3 calendar  
126 years prior to such purchase to which the homestead exemption  
127 provided by s. 196.031(1) (a) applied. In order for the exemption  
128 to be retained upon the addition of another person to the title  
129 to the property, the person added must also submit, not later  
130 than the subsequent March 1 on a form prescribed by the  
131 department, a sworn statement attesting that he or she has not  
132 owned property in the 3 calendar years prior to being added to  
133 the title to which the homestead exemption provided by s.  
134 196.031(1) (a) applied.

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

137 Section 6. If House Joint Resolution 381 or Senate Joint  
138 Resolution 658, 2011 Regular Session, is approved by a vote of  
139 the electors in a special election held concurrent with the

CS/CS/CS/HB 1163

2011

140 presidential preference primary in 2012, section 196.078,  
141 Florida Statutes, is created to read:

142 196.078 Additional homestead exemption for a first-time  
143 Florida homesteader.—

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

150 (2) For purposes of this section, the date on which the  
151 deed or other transfer instrument was signed and notarized or  
152 otherwise executed shall be considered the date a property was  
153 purchased.

154 (3) Every first-time Florida homesteader is entitled to an  
155 additional homestead exemption in an amount equal to 50 percent  
156 of the median just value of the homestead property in the county  
157 where the property at issue is located in the calendar year  
158 immediately preceding January 1 of the year the homestead is  
159 established for all levies other than school district levies.  
160 The additional exemption applies for a period of 5 years or  
161 until the year the property is sold, whichever occurs first. The  
162 amount of the additional exemption shall be reduced in each  
163 subsequent year by an amount equal to 20 percent of the amount  
164 of the additional exemption received in the year the homestead  
165 was established or by an amount equal to the difference between  
166 the just value of the property and the assessed value of the  
167 property determined under s. 193.155, whichever is greater. Not

168 more than one exemption provided under this subsection is  
169 allowed per homestead property. The additional exemption applies  
170 to property purchased on or after January 1, 2012, but is not  
171 available in the sixth and subsequent years after the additional  
172 exemption is first received.

173 (4) (a) In 2012, the property appraiser shall require a  
174 first-time Florida homesteader claiming an exemption under this  
175 section to submit, not later than June 1 on a form prescribed by  
176 the Department of Revenue, a sworn statement attesting that the  
177 taxpayer, and each other person who holds legal or equitable  
178 title to the property, has not owned property in the 3 calendar  
179 years prior to such purchase to which the homestead exemption  
180 provided by s. 196.031(1) (a) applied.

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

189 (c) In order for the exemption provided under this section  
190 to be retained upon the addition of another person to the title  
191 to the property, the person added must also submit, not later  
192 than the subsequent March 1 on a form prescribed by the  
193 department, a sworn statement attesting that he or she has not  
194 owned property in the 3 calendar years prior to being added to

CS/CS/CS/HB 1163

2011

the title to which the homestead exemption provided by s.  
196.031(1)(a) applied.

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

Section 7. (1) In anticipation of implementing this act,  
the executive director of the Department of Revenue is  
authorized, and all conditions are deemed met, to adopt  
emergency rules under ss. 120.536(1) and 120.54(4), Florida  
Statutes, to make necessary changes and preparations so that  
forms, methods, and data records, electronic or otherwise, are  
ready and in place if sections 2, 4, and 6 or sections 1, 3, and  
5 of this act become law.

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

Section 8. 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 or in the general  
election held in November 2012, section 218.12, Florida  
Statutes, is amended to read:

218.12 Appropriations to offset reductions in ad valorem  
tax revenue in fiscally constrained counties.—

(1)(a) Beginning in fiscal year 2008-2009, the Legislature  
shall appropriate moneys to offset the reductions in ad valorem  
tax revenue experienced by fiscally constrained counties, as



CS/CS/CS/HB 1163

2011

defined in s. 218.67(1), which occur as a direct result of the implementation of revisions of Art. VII of the State Constitution approved in the special election held on January 29, 2008. The moneys appropriated for this purpose shall be distributed in January of each fiscal year among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation of the revision.

(b)~~(2)~~ On or before November 15 of each year, beginning in 2008, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. 200.065, for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. 200.185. For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable

CS/CS/CS/HB 1163

2011

251 millage rate for each county taxing jurisdiction in the prior  
252 year.

253 (c)~~(3)~~ In determining the reductions in ad valorem tax  
254 revenues occurring as a result of the implementation of the  
255 revisions to Art. VII of the State Constitution approved in the  
256 special election held on January 29, 2008, the value of  
257 assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the  
258 State Constitution shall include only the reduction in taxable  
259 value for homesteads established January 1 of the year in which  
260 the determination is being made.

261 (2)(a) Beginning in the 2012-2013 fiscal year, the  
262 Legislature shall consider appropriating moneys to offset the  
263 reductions in ad valorem tax revenue experienced by fiscally  
264 constrained counties, as defined in s. 218.67(1), which occur as  
265 a direct result of the implementation of the revision of Art.  
266 VII of the State Constitution contained in House Joint  
267 Resolution 381 or Senate Joint Resolution 658, 2011 Regular  
268 Session. The moneys appropriated for this purpose shall be  
269 distributed among the fiscally constrained counties based on  
270 each county's proportion of the total reduction in ad valorem  
271 tax revenue resulting from the implementation of the revision.

272 (b) On or before February 1 each year, each fiscally  
273 constrained county shall apply to the Department of Revenue to  
274 participate in the distribution of the appropriation and provide  
275 documentation supporting the county's estimated reduction in ad  
276 valorem tax revenue to the Department of Revenue.

277 Section 9. This act shall take effect upon becoming a law,  
278 except that the sections of this act that take effect upon the

CS/CS/CS/HB 1163

2011

279 approval of House Joint Resolution 381 or Senate Joint  
280 Resolution 658, 2011 Regular Session, by a vote of the electors  
281 in a special election held concurrent with the presidential  
282 preference primary in 2012 shall apply retroactively to the 2012  
283 tax roll if the revision of the State Constitution contained in  
284 House Joint Resolution 381 or Senate Joint Resolution 658, 2011  
285 Regular Session, is approved by a vote of the electors in a  
286 special election held concurrent with the presidential  
287 preference primary in 2012; or the sections of this act that  
288 take effect upon the approval of House Joint Resolution 381 or  
289 Senate Joint Resolution 658, 2011 Regular Session, by a vote of  
290 the electors in the general election held in November 2012 shall  
291 apply to the 2013 tax roll if the revision of the State  
292 Constitution contained in House Joint Resolution 381 or Senate  
293 Joint Resolution 658, 2011 Regular Session, is approved by a  
294 vote of the electors in the general election held in November  
295 2012.