

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 193.1554, F.S.; reducing the amount by which any change in
4 the value of nonhomestead residential property resulting
5 from an annual reassessment may exceed the assessed value
6 of the property for the prior year; amending s. 193.1555,
7 F.S.; reducing the amount by which any change in the value
8 of 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 to participate in the

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

32
33 Be It Enacted by the Legislature of the State of Florida:

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35 Section 1. If House Joint Resolution 381 or Senate Joint
36 Resolution 658, 2011 Regular Session, is approved by a vote of
37 the electors in the general election held in November 2012,
38 subsection (3) of section 193.1554, Florida Statutes, is amended
39 to read:

40 193.1554 Assessment of nonhomestead residential property.—

41 (3) Beginning in 2013 ~~2009~~, or the year following the year
42 the property is placed on the tax roll, whichever is later, the
43 property shall be reassessed annually on January 1. Any change
44 resulting from such reassessment may not exceed 5 ~~10~~ percent of
45 the assessed value of the property for the prior year, except as
46 provided in subsection (6).

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

52 193.1554 Assessment of nonhomestead residential property.—

53 (3) Beginning in 2012 ~~2009~~, or the year following the year
54 the property is placed on the tax roll, whichever is later, the
55 property shall be reassessed annually on January 1. Any change
56 resulting from such reassessment may not exceed 5 ~~10~~ percent of

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 5 ~~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 5 ~~10~~ percent of
83 the assessed value of the property for the prior year, except as
84 provided in subsection (6).

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 homestead property's just value on January 1 of the year
104 the homestead is established, for all levies other than school
105 district levies. The additional exemption may not exceed the
106 median just value for homestead property in the county where the
107 property at issue is located in the calendar year immediately
108 preceding January 1 of the year the homestead is established.
109 The additional exemption applies for a period of 5 years or
110 until the year the property is sold, whichever occurs first. The
111 amount of the additional exemption shall be reduced in each
112 subsequent year by an amount equal to 20 percent of the amount

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

122 (4) The property appraiser shall require a first-time
123 Florida homesteader claiming an exemption under this section to
124 submit, not later than March 1 on a form prescribed by the
125 Department of Revenue, a sworn statement attesting that the
126 taxpayer, and each other person who holds legal or equitable
127 title to the property, has not owned property in the 3 calendar
128 years prior to such purchase to which the homestead exemption
129 provided by s. 196.031(1)(a) applied. In order for the exemption
130 to be retained upon the addition of another person to the title
131 to the property, the person added must also submit, not later
132 than the subsequent March 1 on a form prescribed by the
133 department, a sworn statement attesting that he or she has not
134 owned property in the 3 calendar years prior to being added to
135 the title to which the homestead exemption provided by s.
136 196.031(1)(a) applied.

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

139 Section 6. If House Joint Resolution 381 or Senate Joint
140 Resolution 658, 2011 Regular Session, is approved by a vote of

141 the electors in a special election held concurrent with the
142 presidential preference primary in 2012, section 196.078,
143 Florida Statutes, is created to read:

144 196.078 Additional homestead exemption for a first-time
145 Florida homesteader.—

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

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

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

169 was established or by an amount equal to the difference between
170 the just value of the property and the assessed value of the
171 property determined under s. 193.155, whichever is greater. Not
172 more than one exemption provided under this subsection is
173 allowed per homestead property. The additional exemption applies
174 to property purchased on or after January 1, 2011, but is not
175 available in the sixth and subsequent years after the additional
176 exemption is first received.

177 (4) (a) In 2011, the property appraiser shall require a
178 first-time Florida homesteader claiming an exemption under this
179 section to submit, not later than June 1 on a form prescribed by
180 the Department of Revenue, a sworn statement attesting that the
181 taxpayer, and each other person who holds legal or equitable
182 title to the property, has not owned property in the 3 calendar
183 years prior to such purchase to which the homestead exemption
184 provided by s. 196.031(1) (a) applied.

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

193 (c) In order for the exemption provided under this section
194 to be retained upon the addition of another person to the title
195 to the property, the person added must also submit, not later
196 than the subsequent March 1 on a form prescribed by the

197 department, a sworn statement attesting that he or she has not
198 owned property in the 3 calendar years prior to being added to
199 the title to which the homestead exemption provided by s.
200 196.031(1) (a) applied.

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

203 Section 7. (1) In anticipation of implementing this act,
204 the executive director of the Department of Revenue is
205 authorized, and all conditions are deemed met, to adopt
206 emergency rules under ss. 120.536(1) and 120.54(4), Florida
207 Statutes, to make necessary changes and preparations so that
208 forms, methods, and data records, electronic or otherwise, are
209 ready and in place if sections 2, 4, and 6 or sections 1, 3, and
210 5 of this act become law.

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

216 Section 8. If House Joint Resolution 381 or Senate Joint
217 Resolution 658, 2011 Regular Session, is approved by a vote of
218 the electors in a special election held concurrent with the
219 presidential preference primary in 2012 or in the general
220 election held in November 2012, section 218.12, Florida
221 Statutes, is amended to read:

222 218.12 Appropriations to offset reductions in ad valorem
223 tax revenue in fiscally constrained counties.—

224 (1)(a) Beginning in fiscal year 2008-2009, the Legislature

225 shall appropriate moneys to offset the reductions in ad valorem
226 tax revenue experienced by fiscally constrained counties, as
227 defined in s. 218.67(1), which occur as a direct result of the
228 implementation of revisions of Art. VII of the State
229 Constitution approved in the special election held on January
230 29, 2008. The moneys appropriated for this purpose shall be
231 distributed in January of each fiscal year among the fiscally
232 constrained counties based on each county's proportion of the
233 total reduction in ad valorem tax revenue resulting from the
234 implementation of the revision.

235 (b) ~~(2)~~ On or before November 15 of each year, beginning in
236 2008, each fiscally constrained county shall apply to the
237 Department of Revenue to participate in the distribution of the
238 appropriation and provide documentation supporting the county's
239 estimated reduction in ad valorem tax revenue in the form and
240 manner prescribed by the Department of Revenue. The
241 documentation must include an estimate of the reduction in
242 taxable value directly attributable to revisions of Art. VII of
243 the State Constitution for all county taxing jurisdictions
244 within the county and shall be prepared by the property
245 appraiser in each fiscally constrained county. The documentation
246 must also include the county millage rates applicable in all
247 such jurisdictions for both the current year and the prior year;
248 rolled-back rates, determined as provided in s. 200.065, for
249 each county taxing jurisdiction; and maximum millage rates that
250 could have been levied by majority vote pursuant to s. 200.185.
251 For purposes of this section, each fiscally constrained county's
252 reduction in ad valorem tax revenue shall be calculated as 95

253 percent of the estimated reduction in taxable value times the
254 lesser of the 2007 applicable millage rate or the applicable
255 millage rate for each county taxing jurisdiction in the prior
256 year.

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

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

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

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281 Section 9. This act shall take effect upon becoming a law,
282 except that the sections of this act which take effect upon the
283 approval of House Joint Resolution 381 or Senate Joint
284 Resolution 658, 2011 Regular Session, by a vote of the electors
285 in a special election held concurrent with the presidential
286 preference primary in 2012 shall apply retroactively to the 2012
287 tax roll if the revision of the State Constitution contained in
288 House Joint Resolution 381 or Senate Joint Resolution 658, 2011
289 Regular Session, is approved by a vote of the electors in a
290 special election held concurrent with the presidential
291 preference primary in 2012; or the sections of this act which
292 take effect upon the approval of House Joint Resolution 381 or
293 Senate Joint Resolution 658, 2011 Regular Session, by a vote of
294 the electors in the general election held in November 2012 shall
295 apply to the 2013 tax roll if the revision of the State
296 Constitution contained in House Joint Resolution 381 or Senate
297 Joint Resolution 658, 2011 Regular Session, is approved by a
298 vote of the electors in the general election held in November
299 2012.