

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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:  
34

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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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).

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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

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

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

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

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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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 2012, 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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

department, a sworn statement attesting that he or she has not owned property in the 3 calendar years prior to being added to 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



## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 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

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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

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

(2)(a) Beginning in the 2012-2013 fiscal year, the Legislature shall consider appropriating moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), which occur as a direct result of the implementation of the revision of Art. VII of the State Constitution contained in House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session. The moneys appropriated for this purpose shall be distributed 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) On or before February 1 each year, 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 to the Department of Revenue.

## ENROLLED

CS/CS/CS/HB 1163, Engrossed 2

2011 Legislature

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.