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A bill to be entitled  
 An act relating to homestead exemption for permanent residence renters; creating s. 196.105, F.S.; providing eligibility criteria for the exemption; creating s. 196.106, F.S.; providing procedures to determine exemption amounts in subsequent years; amending s. 196.015, F.S.; providing for factual determination of permanent resident by the property appraiser; amending s. 196.011, F.S.; creating application requirements for renters; providing an effective date.

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

Section 1. Section 196.105, Florida Statutes, is created to read:

196.105 Homestead exemption for permanent residence renters.--Every permanent resident of Florida who, on January 1 has possession of a residential dwelling unit, as defined in s. 83.41, as the result of rent paid in money, checks, or their electronic equivalent pursuant to an instrument in writing signed by the lessor and having a tenancy of no less than month to month and a duration of at least one year shall have the right to an exemption from ad valorem taxation levied by the governing bodies of counties, municipalities, and special districts up to the assessed valuation of \$5,000 on the dwelling unit, subject to the following actual exemption descriptions and limitations:

(1) Every permanent resident may file a notice of permanent residency with the property appraiser in accordance with s. 196.015, at any time. The property appraiser shall carefully

30 consider all the applications for permanent residency status  
 31 within 60 days of receiving the completed request.

32 (a) If, upon investigation, the property appraiser finds  
 33 that the resident is entitled to permanent resident status under  
 34 the law, he or she shall make such entries upon the tax rolls of  
 35 the county as are necessary to allow the exemption to the  
 36 resident and notify the permanent resident by first class mail.

37 (b) If, after due consideration, the property appraiser  
 38 finds that the resident is not entitled under the law to  
 39 permanent resident status, he or she shall immediately make out a  
 40 notice of such disapproval, giving his or her reasons therefore,  
 41 a copy of which notice must be served upon the resident by the  
 42 property appraiser either by personal delivery or by registered  
 43 mail to the post office address given by the resident. The  
 44 resident may appeal to the value adjustment board the decision of  
 45 the property appraiser refusing to allow the permanent resident  
 46 status, and the board shall review the application and evidence  
 47 presented to the property appraiser upon which the resident based  
 48 the claim for permanent resident status and shall hear the  
 49 resident in person or by agent on behalf of his or her right to  
 50 such status. The value adjustment board shall reverse the  
 51 decision of the property appraiser in the cause and grant  
 52 exemption to the resident if in its judgment the resident is  
 53 entitled thereto or shall affirm the decision of the property  
 54 appraiser. The action of the board is final in the cause unless  
 55 the resident shall, within 15 days from the date of refusal of  
 56 the application by the board, file in the circuit court of the  
 57 county in which the resident is requesting permanent resident  
 58 status a proceeding against the property appraiser for a

59 declaratory judgment as is provided by chapter 86 or other  
 60 appropriate proceeding.

61 (2) (a) Each resident who seeks an initial permanent renters  
 62 exemption shall notify the resident's lessors for the previous  
 63 year of their need for a rental payment certification no later  
 64 than January 10 of the year in which initial exemption is  
 65 requested. The lessors of the permanent resident in the previous  
 66 year shall furnish to the lessee a statement signed under penalty  
 67 of perjury concerning the number of months for which rent was  
 68 paid in the prior year no later than February 1 of the year for  
 69 which initial exemption is claimed. This notice shall be sent by  
 70 certified mail to the permanent resident, unless the notice is  
 71 personally delivered to and received by the permanent resident.

72 (b) Each permanent resident who seeks an initial permanent  
 73 renters exemption shall file a notice with the property appraiser  
 74 no later than March 1 of the year for which the exemption is  
 75 claimed. The permanent resident shall attach to the application  
 76 for exemption the permanent resident status notification, copies  
 77 of the lease or leases which cover the prior year and the current  
 78 year, as well as the rent certifications required by this  
 79 subsection.

80 (3) The initial exemption from ad valorem taxation shall be  
 81 for .083 for each month of residential tenancy at a dwelling unit  
 82 or units for the previous year for which rent was paid and  
 83 certified by lessors. When a dwelling unit is occupied and rent  
 84 is paid for a partial month consisting of fifteen days or more,  
 85 an exemption shall be granted for the entire month, provided that  
 86 no single calendar month is counted more than once in a calendar  
 87 year. The amount of the exemption for permanent residents shall

88 be carefully considered and computed by the property appraiser as  
 89 soon as practicable after March 1 of each current year and  
 90 completed before July 1 of that year for which exemption is  
 91 claimed.

92 (a) If, upon investigation, the property appraiser finds  
 93 that the permanent resident is entitled to the full tax exemption  
 94 applied for under the law, he or she shall make such entries upon  
 95 the tax rolls of the county as are necessary to allow the  
 96 exemption to the permanent resident and notify the resident of  
 97 the approved exemption amount by first class mail no later than  
 98 10 days following determination of the exemption amount.

99 (b) If, after due consideration, the property appraiser  
 100 finds that the permanent resident is not entitled under the law  
 101 to all or any portion of the exemption amount requested, he or  
 102 she shall immediately make out a notice of such disapproval,  
 103 giving his or her reasons therefore, a copy of which notice must  
 104 be served upon the permanent resident by the property appraiser  
 105 either by personal delivery or by registered mail to the post  
 106 office address given by the permanent resident. The permanent  
 107 resident may appeal to the value adjustment board the decision of  
 108 the property appraiser refusing to allow all or any portion of  
 109 the exemption for which application was made, and the board shall  
 110 review the application and evidence presented to the property  
 111 appraiser upon which the permanent resident based the claim for  
 112 exemption and shall hear the permanent resident in person or by  
 113 agent on behalf of his or her right to such exemption. The value  
 114 adjustment board shall reverse the decision of the property  
 115 appraiser in the cause and grant exemption to the permanent  
 116 resident if in its judgment the permanent resident is entitled

117 thereto or shall affirm the decision of the property appraiser.  
 118 The action of the board is final in the cause unless the  
 119 permanent resident shall, within 15 days from the date of refusal  
 120 of the application by the board, file in the circuit court of the  
 121 county in which the homestead is situated a proceeding against  
 122 the property appraiser for a declaratory judgment as is provided  
 123 by chapter 86 or other appropriate proceeding.

124 (4) The amount of the exemption shall be certified by the  
 125 property appraiser to the tax collector no later than:

126 (a) Fifteen days following a final determination of  
 127 permanent resident status and exemption amount in the case of  
 128 contested determinations; or

129 (b) July 30 of the year for which exemption is claimed.

130 (5) The tax collector shall issue a warrant to the  
 131 permanent resident in the amount of the computed exemption within  
 132 30 days of certification by the property appraiser.

133 Section 2. Section 196.106, Florida Statutes, is created to  
 134 read:

135 196.106 Procedures for property appraisers to determine  
 136 exemption amounts in subsequent years.--If the initial exemption  
 137 was for 100%, then property appraisers may, in subsequent years,  
 138 notify persons previously entitled to permanent resident renter's  
 139 homestead exemption in the manner set forth in s. 196.011. If  
 140 the initial exemption was for less than 100%, then the exemption  
 141 amount in the second year shall also be determined in the manner  
 142 set forth in s. 196.105.

143 Section 3. Subsection (9) is added to section 196.015,  
 144 Florida Statutes, to read:

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145 196.015 Permanent residency; factual determination by  
146 property appraiser.--Intention to establish a permanent residence  
147 in this state is a factual determination to be made, in the first  
148 instance, by the property appraiser. Although any one factor is  
149 not conclusive of the establishment or nonestablishment of  
150 permanent residence, the following are relevant factors that may  
151 be considered by the property appraiser in making his or her  
152 determination as to the intent of a person claiming a homestead  
153 exemption to establish a permanent residence in this state:

154 (9) The rental agreement for a residential dwelling unit,  
155 as defined in s. 83.41, as the result of an instrument in writing  
156 and signed by the lessor and having a tenancy of no less than  
157 month to month and a duration of at least one year.

158 Section 4. Subsection (5) of section 196.011, Florida  
159 Statutes, is amended to read:

160 196.011 Annual application required for exemption.--

161 (5) The owner of property that received an exemption in the  
162 prior year, or a property owner who filed an original application  
163 that was denied in the prior year solely for not being timely  
164 filed, may reapply on a short form as provided by the department.  
165 The short form shall require the applicant to affirm that the use  
166 of the property and his or her status as a permanent resident  
167 have not changed since the initial application. In the case of a  
168 resident reapplying for exemption, there shall be an additional  
169 affirmation that the permanent resident paid rent for all 12  
170 months in the prior year and the landlord did not recover  
171 possession of the dwelling unit based upon nonpayment of rent.

172 Section 5. This bill shall take effect upon becoming a law  
173 and the exemption from ad valorem taxation granted to permanent

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174 | residence renters will be available for years commencing January  
175 | 1, 2008.