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1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 194.301, F.S.; specifying circumstances under which the
4 presumption concerning the correctness of an ad valorem
5 tax assessment is lost; providing for the rate of
6 percentage change of a category of property comprised of
7 comparable property; requiring the property appraiser to
8 publish the percentage change for each category;
9 specifying the categories of property; providing for the
10 amendments to s. 194.301, F.S., to apply to assessments
11 made on or after a specified date; amending s. 193.017,
12 F.S.; deleting provisions providing for the assessment of
13 property receiving the low-income housing tax credit;
14 providing for the assessment of structural improvements on
15 land owned by a community land trust and used to provide
16 affordable housing; defining the term "community land
17 trust"; providing for the conveyance of structural
18 improvements, subject to certain conditions; specifying
19 the criteria to be used in arriving at just valuation of a
20 structural improvement; amending s. 196.1978, F.S.,
21 relating to the affordable housing property exemption;
22 conforming provisions to changes made by the act;
23 authorizing the Department of Revenue to adopt emergency
24 rules; providing for application and renewal thereof;
25 amending s. 196.002, F.S.; revising certain reporting
26 requirements for the property appraiser in order to
27 conform to changes made by the act; amending s. 193.155,
28 F.S.; providing for the assessment of homestead property

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29 following a change in ownership based on the just value of
 30 the prior homestead; providing for determining the just
 31 value of the new homestead; providing for assessing a
 32 homestead established by two or more persons who held
 33 prior homestead property; providing requirements for
 34 applying for such an assessment; requiring that the
 35 Department of Revenue provide by rule for documenting
 36 entitlement to the assessment; amending s. 196.031, F.S.;
 37 increasing the amount of the exemption provided for
 38 homestead property; providing for an additional exemption
 39 for levies other than school district levies; deleting
 40 obsolete provisions; deleting a requirement that property
 41 appraisers compile information concerning the loss of
 42 certain tax revenues and submit a copy to the Department
 43 of Revenue; creating s. 196.078, F.S.; providing for an
 44 additional homestead exemption for first-time Florida
 45 homebuyers; providing definitions; providing for the
 46 amount of the additional exemption; requiring that a
 47 person claiming such exemption submit a sworn statement
 48 attesting that he or she has never claimed a homestead
 49 exemption in this state; providing requirements for forms;
 50 providing penalties for falsely claiming the exemption;
 51 creating s. 196.098, F.S.; providing a tax exemption for
 52 low-income seniors; providing for eligibility and a
 53 limitation on income; providing for an annual adjustment
 54 in the income limitations; requiring the department to
 55 provide for verifying age and income by rule; amending s.
 56 197.252, F.S., relating to the homestead tax deferral;

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57 | conforming provisions to changes made by the act; creating
 58 | s. 196.183, F.S.; exempting each tangible personal
 59 | property tax return from a specified amount of assessed
 60 | value; limiting a single business operation within a
 61 | county to one exemption; providing a procedure for waiving
 62 | the requirement to file an annual tangible personal
 63 | property tax return if the taxpayer is entitled to the
 64 | exemption; providing penalties for failure to file a
 65 | return as required or to claim more exemptions than
 66 | allowed; providing that the exemption does not apply to
 67 | certain mobile homes; creating s. 193.803, F.S.; providing
 68 | for the assessment of rental property used for workforce
 69 | housing or affordable housing; authorizing a property
 70 | owner to appeal a denial of eligibility to the value
 71 | adjustment board; requiring that a property owner file an
 72 | application for such classification with the property
 73 | appraiser or file a petition with the value adjustment
 74 | board; providing a fee for filing a petition; providing
 75 | for reapplication to be made on a short form provided by
 76 | the Department of Revenue; defining the term "extenuating
 77 | circumstances" for purposes of granting a classification
 78 | for January 1, 2008; specifying the types of property that
 79 | are eligible to be classified as workforce rental housing
 80 | or affordable rental housing; providing for the assessment
 81 | of property receiving the low-income housing tax credit;
 82 | requiring that property be removed from such
 83 | classification if its use or program eligibility changes;
 84 | providing the methodologies for assessing workforce rental

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85 | housing and affordable rental housing; requiring that the
 86 | property owner annually provide a rent roll and income and
 87 | expense statement to the property appraiser for the
 88 | preceding year; authorizing the property appraiser to base
 89 | the assessment on the best available information if the
 90 | property owner fails to provide the rent roll and
 91 | statement; providing for a tax lien to be filed against
 92 | property that is misclassified as workforce rental housing
 93 | or affordable rental housing within a specified period;
 94 | amending ss. 192.0105, 193.052, 194.011, 195.073, and
 95 | 195.096, F.S., relating to taxpayer rights, the
 96 | preparation and serving of returns, assessments involving
 97 | agricultural lands, assessment notices and objections, the
 98 | classification of property, and the review of assessment
 99 | rolls; conforming provisions to changes made by the act;
 100 | creating s. 200.186, F.S.; specifying a formula for
 101 | counties, municipalities, municipal service taxing units,
 102 | dependent districts, and independent districts to
 103 | determine a maximum millage rate for the 2008-2009 fiscal
 104 | year; providing that a taxing authority in violation of
 105 | such provision forfeits its local government half-cent
 106 | sales tax revenues; providing certain exceptions to the
 107 | limitations on millage rates; providing an exception for
 108 | calculating the rolled-back rate for certain counties;
 109 | providing that certain units of government are recognized
 110 | as municipalities; requiring the Department of Revenue to
 111 | report to the Legislature the results of implementing ch.
 112 | 2007-321, Laws of Florida, relating to ad valorem

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113 | taxation; requiring that the department report those
 114 | governments that are not in compliance with requirements
 115 | limiting certain millage rates; providing legislative
 116 | intent with respect to the information reported to the
 117 | department; requiring the department to report certain
 118 | recommendations of the Revenue Estimating Conference and
 119 | identify needed additional resources; providing that
 120 | certain provisions of the act apply retroactively;
 121 | providing effective dates, one of which is contingent.
 122 |

123 | Be It Enacted by the Legislature of the State of Florida:
 124 |

125 | Section 1. Section 194.301, Florida Statutes, is amended
 126 | to read:

127 | 194.301 Presumption of correctness.--

128 | (1) In any administrative or judicial action in which a
 129 | taxpayer challenges an ad valorem tax assessment of value, the
 130 | property appraiser's assessment shall be presumed correct. This
 131 | presumption of correctness is lost if the taxpayer shows by a
 132 | preponderance of the evidence that either the property appraiser
 133 | has failed to consider properly the criteria in s. 193.011 or if
 134 | the property appraiser's assessment is arbitrarily based on
 135 | appraisal practices that ~~which~~ are different from the appraisal
 136 | practices generally applied by the property appraiser to
 137 | comparable property within the same class and within the same
 138 | county. In addition, except for homestead property, the
 139 | presumption of correctness is lost if the percentage change,
 140 | exclusive of new construction, in just value of the challenged

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141 parcel is greater than the percentage change for the category of
 142 property in which the challenged parcel is included. If the
 143 presumption of correctness is lost, the taxpayer has ~~shall have~~
 144 the burden of proving by a preponderance of the evidence that
 145 the appraiser's assessment is in excess of just value. If the
 146 presumption of correctness is retained, the taxpayer has ~~shall~~
 147 ~~have~~ the burden of proving by clear and convincing evidence that
 148 the appraiser's assessment is in excess of just value. In no
 149 case shall the taxpayer have the burden of proving that the
 150 property appraiser's assessment is not supported by any
 151 reasonable hypothesis of a legal assessment. If the property
 152 appraiser's assessment is determined to be erroneous, the Value
 153 Adjustment Board or the court can establish the assessment if
 154 there exists competent, substantial evidence in the record,
 155 which cumulatively meets the requirements of s. 193.011. If the
 156 record lacks competent, substantial evidence meeting the just
 157 value criteria of s. 193.011, the matter shall be remanded to
 158 the property appraiser with appropriate directions from the
 159 Value Adjustment Board or the court. This section does not
 160 authorize any value adjustment board or court to establish the
 161 just value of property at other than just value.

162 (2) The percentage change for a category of property shall
 163 be based on the percentage change in just value from the prior
 164 year to the current year of all parcels within that category in
 165 both years, exclusive of new construction, calculated for each
 166 tax roll by the property appraiser as of the date on which the
 167 current year's proposed tax notices were mailed. The property
 168 appraiser shall publish the percentage change for each category

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169 as soon as practicable, but no later than 10 days after such
 170 mailing, in order to retain a presumption of correctness.

171 (3) For purposes of this section, categories of property
 172 include:

173 (a) Nonhomestead single-family residences.

174 (b) Nonhomestead condominiums and cooperatives.

175 (c) Nonhomestead mobile homes.

176 (d) Multifamily and retirement homes.

177 (e) Agricultural, high-water recharge, historic property
 178 used for commercial or certain nonprofit purposes, and other
 179 use-valued property.

180 (f) Vacant lots.

181 (g) Nonagricultural acreage and other undeveloped parcels.

182 (h) Improved commercial and industrial property.

183 (i) Taxable institutional or governmental, utility,
 184 locally assessed railroad, oil, gas, and mineral land,
 185 subsurface rights, and other real property.

186 Section 2. The amendments made by this act to s. 194.301,
 187 Florida Statutes, apply only to assessments made on or after
 188 January 1, 2008.

189 Section 3. Section 193.017, Florida Statutes, is amended
 190 to read:

191 (Substantial rewording of section. See
 192 s. 193.017, F.S., for present text.)

193 193.017 Assessment of structural improvements on land
 194 owned by a community land trust and used to provide affordable
 195 housing.--

196 (1) As used in this section, the term "community land

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197 trust" means a nonprofit entity that is qualified as charitable
 198 under s. 501(c)(3) of the Internal Revenue Code and has as one
 199 of its purposes the acquisition of land to be held in perpetuity
 200 for the primary purpose of providing affordable homeownership.

201 (2) A community land trust may convey structural
 202 improvements located on specific parcels of such land that are
 203 identified by a legal description contained in and subject to a
 204 ground lease having a term of at least 99 years to natural
 205 persons or families who meet the extremely-low, very-low, low,
 206 and moderate income limits, as specified in s. 420.0004, or the
 207 income limits for workforce housing, as defined in s.
 208 420.5095(3). A community land trust shall retain a preemptive
 209 option to purchase any structural improvements on the land at a
 210 price determined by a formula specified in the ground lease,
 211 which is designed to ensure that the structural improvements
 212 remain affordable.

213 (3) In arriving at just valuation under s. 193.011, a
 214 structural improvement that provides affordable housing on land
 215 owned by a community land trust and subject to a 99-year or
 216 longer ground lease shall be assessed using the following
 217 criteria:

218 (a) The amount a willing purchaser would pay a willing
 219 seller shall be limited to the amount determined by the formula
 220 in the ground lease.

221 (b) If the ground lease and all amendments and supplements
 222 thereto, or a memorandum documenting how such lease and
 223 amendments or supplements restrict the price at which the
 224 improvements may be sold, is recorded in the official public

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225 records of the county in which the leased land is located, the
 226 recorded lease and any amendments and supplements, or the
 227 recorded memorandum, shall be deemed a land use regulation
 228 during the term of the lease as amended or supplemented.

229 Section 4. Section 196.1978, Florida Statutes, is amended
 230 to read:

231 196.1978 Affordable housing property exemption.--Property
 232 used to provide affordable housing serving eligible persons as
 233 defined by s. 159.603(7) and natural persons or families meeting
 234 the extremely-low, very-low, low, or moderate persons meeting
 235 income limits specified in s. 420.0004 s. 420.0004(8), (10),
 236 (11), and (15), which property is owned entirely by a nonprofit
 237 entity that which is a corporation not for profit, which is
 238 qualified as charitable under s. 501(c)(3) of the Internal
 239 Revenue Code, and which complies with Rev. Proc. 96-32, 1996-1
 240 C.B. 717 or a limited partnership, the sole general partner of
 241 which is a corporation not for profit, which is qualified as
 242 charitable under s. 501(c)(3) of the Internal Revenue Code and
 243 which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be
 244 considered property owned by an exempt entity and used for a
 245 charitable purpose, and those portions of the affordable housing
 246 property which provide housing to natural persons or families
 247 that meet the extremely-low, very-low, low, or moderate income
 248 limits specified individuals with incomes as defined in s.
 249 420.0004 s. 420.0004(10) and (15) shall be exempt from ad
 250 valorem taxation to the extent authorized in s. 196.196. All
 251 property identified in this section shall comply with the
 252 criteria for determination of exempt status to be applied by

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253 property appraisers on an annual basis as defined in s. 196.195.
 254 The Legislature intends that any property owned by a limited
 255 liability company or a limited partnership that ~~which~~ is
 256 disregarded as an entity for federal income tax purposes
 257 pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be
 258 treated as owned by its sole member or sole general partner. The
 259 exemption provided in this section also extends to land that is
 260 owned by an exempt entity and that is subject to a 99-year or
 261 longer ground lease for the purpose of providing affordable
 262 homeownership.

263 Section 5. (1) The executive director of the Department
 264 of Revenue is authorized, and all conditions are deemed met, to
 265 adopt emergency rules under ss. 120.536(1) and 120.54(4),
 266 Florida Statutes, for the purpose of implementing sections 3 and
 267 4 of this act.

268 (2) In anticipation of implementing those portions of this
 269 act which have not taken effect, the executive director of the
 270 Department of Revenue is authorized, and all conditions are
 271 deemed met, to adopt emergency rules under ss. 120.536(1) and
 272 120.54(4), Florida Statutes, for the purpose of making necessary
 273 changes and preparations so that forms, methods, and data
 274 records, electronic or otherwise, are ready and in place if
 275 those portions of this act that have not taken effect become
 276 law.

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

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281 emergency rules.

282 Section 6. Section 196.002, Florida Statutes, is amended
283 to read:

284 196.002 Legislative intent.--For the purposes of
285 assessment roll recordkeeping and reporting, +

286 ~~(1) The increase in the homestead exemption provided in s.~~
287 ~~196.031(3)(d) shall be reported separately for those persons~~
288 ~~entitled to exemption under s. 196.031(3)(a) or (b) and for~~
289 ~~those persons entitled to exemption under s. 196.031(1) but not~~
290 ~~under said paragraphs; and~~

291 ~~(2)~~ the exemptions authorized by each provision of this
292 chapter shall be reported separately for each category of
293 exemption in each such provision, both as to total value
294 exempted and as to the number of exemptions granted.

295 Section 7. Subsection (3) of section 193.155, Florida
296 Statutes, is amended, present subsections (8) and (9) of that
297 section are redesignated as subsections (9) and (10),
298 respectively, and amended, and a new subsection (8) is added to
299 that section, to read:

300 193.155 Homestead assessments.--Homestead property shall
301 be assessed at just value as of January 1, 1994. Property
302 receiving the homestead exemption after January 1, 1994, shall
303 be assessed at just value as of January 1 of the year in which
304 the property receives the exemption.

305 (3) Except as provided in this subsection or subsection
306 (8), property assessed under this section shall be assessed at
307 just value as of January 1 of the year following a change of
308 ownership. Thereafter, the annual changes in the assessed value

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309 of the property are subject to the limitations in subsections
 310 (1) and (2). For the purpose of this section, a change in
 311 ownership means any sale, foreclosure, or transfer of legal
 312 title or beneficial title in equity to any person, except as
 313 provided in this subsection. There is no change of ownership if:

314 (a) Subsequent to the change or transfer, the same person
 315 is entitled to the homestead exemption as was previously
 316 entitled and:

- 317 1. The transfer of title is to correct an error;
- 318 2. The transfer is between legal and equitable title; or
- 319 3. The change or transfer is by means of an instrument in
 320 which the owner is listed as both grantor and grantee of the
 321 real property and one or more other individuals are additionally
 322 named as grantee. However, if any individual who is additionally
 323 named as a grantee applies for a homestead exemption on the
 324 property, the application shall be considered a change of
 325 ownership;

326 (b) The transfer is between husband and wife, including a
 327 transfer to a surviving spouse or a transfer due to a
 328 dissolution of marriage;

329 (c) The transfer occurs by operation of law under s.
 330 732.4015; or

331 (d) Upon the death of the owner, the transfer is between
 332 the owner and another who is a permanent resident and is legally
 333 or naturally dependent upon the owner.

334 (8) Property assessed under this section shall be assessed
 335 at less than just value following a change in ownership, for all
 336 levies other than school district levies, when the person who

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337 establishes a new homestead has received a homestead exemption
 338 as of January 1 of either of the two immediately preceding
 339 years. A person who establishes a new homestead as of January 1,
 340 2008, is entitled to the provisions of this subsection only if
 341 that person received a homestead exemption on January 1, 2007.
 342 The assessed value of the newly established homestead shall be
 343 determined as provided in this subsection.

344 (a) If the just value of the new homestead as of January 1
 345 is greater than or equal to the just value of the prior
 346 homestead of the person establishing the new homestead as of
 347 January 1 of the year in which the prior homestead was
 348 abandoned, the assessed value of the new homestead shall be the
 349 just value of the new homestead minus an amount equal to the
 350 difference between the just value and the assessed value of the
 351 prior homestead as of January 1 of the year in which the prior
 352 homestead was abandoned, not to exceed \$1 million. Thereafter,
 353 the homestead shall be assessed as provided in this section.

354 (b) If the just value of the new homestead as of January 1
 355 is less than the just value of the prior homestead as of January
 356 1 of the year in which the prior homestead was abandoned, the
 357 assessed value of the new homestead shall be equal to the just
 358 value of the new homestead divided by the just value of the
 359 prior homestead and multiplied by the assessed value of the
 360 prior homestead. However, if the difference between the just
 361 value of the new homestead and the assessed value of the new
 362 homestead calculated pursuant to this paragraph is greater than
 363 \$1 million, the assessed value of the new homestead shall be
 364 increased so that the difference between the just value and the

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365 assessed value equals \$1 million. Thereafter, the homestead
 366 shall be assessed as provided in this section.

367 (c) If two or more persons who would otherwise be eligible
 368 to have their homestead properties assessed under this
 369 subsection establish a single new homestead, the reduction in
 370 assessed value shall be limited to the reduction that could have
 371 resulted from any one of the potentially eligible prior
 372 homesteads.

373 (d) If two or more persons abandon their jointly owned
 374 homestead property and establish more than one new homestead
 375 that would otherwise be eligible for assessment under this
 376 subsection, the total reduction in assessed value for all new
 377 homesteads shall not exceed the difference between the just
 378 value and the assessed value of the prior homestead. There shall
 379 be no reduction in assessed value of any new homestead unless
 380 the prior homestead is reassessed under subsection (3) or this
 381 subsection as of January 1 after the abandonment occurs.

382 (e) In order to have his or her homestead property
 383 assessed under this subsection, a person must provide to the
 384 property appraiser a copy of his or her notice of proposed
 385 property taxes for an eligible prior homestead at the same time
 386 he or she applies for the homestead exemption, and must sign a
 387 sworn statement, on a form prescribed by the department,
 388 attesting to his or her entitlement to the assessment.

389
 390 The department shall require by rule that the required
 391 documentation be submitted with the homestead exemption
 392 application under the timeframes and processes set forth in

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393 chapter 196 to the extent practicable, and that the filing of
 394 the statement be supported by copies of such notices.

395 (9)~~(8)~~ Erroneous assessments of homestead property
 396 assessed under this section may be corrected in the following
 397 manner:

398 (a) If errors are made in arriving at any assessment under
 399 this section due to a material mistake of fact concerning an
 400 essential characteristic of the property, the just value and
 401 assessed value must be recalculated for every such year,
 402 including the year in which the mistake occurred.

403 (b) If changes, additions, or improvements are not
 404 assessed at just value as of the first January 1 after they were
 405 substantially completed, the property appraiser shall determine
 406 the just value for such changes, additions, or improvements for
 407 the year they were substantially completed. Assessments for
 408 subsequent years shall be corrected, applying this section if
 409 applicable.

410 (c) If back taxes are due pursuant to s. 193.092, the
 411 corrections made pursuant to this subsection shall be used to
 412 calculate such back taxes.

413 (10)~~(9)~~ If the property appraiser determines that for any
 414 year or years within the prior 10 years a person who was not
 415 entitled to the homestead property assessment limitation granted
 416 under this section was granted the homestead property assessment
 417 limitation, the property appraiser making such determination
 418 shall record in the public records of the county a notice of tax
 419 lien against any property owned by that person in the county,
 420 and such property must be identified in the notice of tax lien.

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421 Such property that is situated in this state is subject to the
 422 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes
 423 for each year and 15 percent interest per annum. However, when a
 424 person entitled to exemption pursuant to s. 196.031
 425 inadvertently receives the limitation pursuant to this section
 426 following a change of ownership, the assessment of such property
 427 must be corrected as provided in paragraph (9)(a) ~~(8)(a)~~, and
 428 the person need not pay the unpaid taxes, penalties, or
 429 interest.

430 Section 8. Section 196.031, Florida Statutes, is amended
 431 to read:

432 196.031 Exemption of homesteads.--

433 (1) (a) Every person who, on January 1, has the legal title
 434 or beneficial title in equity to real property in this state and
 435 who resides thereon and in good faith makes the same his or her
 436 permanent residence, or the permanent residence of another or
 437 others legally or naturally dependent upon such person, is
 438 entitled to an exemption from all taxation, except for
 439 assessments for special benefits, up to the assessed valuation
 440 of \$25,000 ~~\$5,000~~ on the residence and contiguous real property,
 441 as defined in s. 6, Art. VII of the State Constitution. Such
 442 title may be held by the entirety, jointly, or in common with
 443 others, and the exemption may be apportioned among such of the
 444 owners as shall reside thereon, as their respective interests
 445 shall appear. If only one of the owners of an estate held by the
 446 entirety or held jointly with the right of survivorship
 447 resides on the property, that owner is allowed an exemption of
 448 up to the assessed valuation of \$25,000 ~~\$5,000~~ on the residence

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449 and contiguous real property. However, no such exemption of more
 450 than \$25,000 ~~\$5,000~~ is allowed to any one person or on any one
 451 dwelling house, except that an exemption up to the assessed
 452 valuation of \$25,000 ~~\$5,000~~ may be allowed on each apartment or
 453 mobile home occupied by a tenant-stockholder or member of a
 454 cooperative corporation and on each condominium parcel occupied
 455 by its owner. Except for owners of an estate held by the
 456 entires or held jointly with the right of survivorship, the
 457 amount of the exemption may not exceed the proportionate
 458 assessed valuation of all owners who reside on the property.
 459 Before such exemption may be granted, the deed or instrument
 460 shall be recorded in the official records of the county in which
 461 the property is located. The property appraiser may request the
 462 applicant to provide additional ownership documents to establish
 463 title.

464 (b) Every person who qualifies to receive the exemption
 465 provided in paragraph (a) is entitled to an additional exemption
 466 of up to \$25,000 on the assessed valuation greater than \$50,000
 467 and up to \$75,000 of assessed value for all levies other than
 468 school district levies.

469 (2) As used in subsection (1), the term "cooperative
 470 corporation" means a corporation, whether for profit or not for
 471 profit, organized for the purpose of owning, maintaining, and
 472 operating an apartment building or apartment buildings or a
 473 mobile home park to be occupied by its stockholders or members;
 474 and the term "tenant-stockholder or member" means an individual
 475 who is entitled, solely by reason of his or her ownership of
 476 stock or membership in a cooperative corporation, as evidenced

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477 in the official records of the office of the clerk of the
 478 circuit court of the county in which the apartment building is
 479 located, to occupy for dwelling purposes an apartment in a
 480 building owned by such corporation or to occupy for dwelling
 481 purposes a mobile home which is on or a part of a cooperative
 482 unit. A corporation leasing land for a term of 98 years or more
 483 for the purpose of maintaining and operating a cooperative
 484 thereon shall be deemed the owner for purposes of this
 485 exemption.

486 (3)(a) The exemption provided in this section does ~~For~~
 487 ~~every person who is entitled to the exemption provided in~~
 488 ~~subsection (1), who is a permanent resident of this state, and~~
 489 ~~who is 65 years of age or older, the exemption is increased to~~
 490 ~~\$10,000 of assessed valuation for taxes levied by governing~~
 491 ~~bodies of counties, municipalities, and special districts.~~

492 (b) ~~For every person who is entitled to the exemption~~
 493 ~~provided in subsection (1), who has been a permanent resident of~~
 494 ~~this state for the 5 consecutive years prior to claiming the~~
 495 ~~exemption under this subsection, and who qualifies for the~~
 496 ~~exemption granted pursuant to s. 196.202 as a totally and~~
 497 ~~permanently disabled person, the exemption is increased to~~
 498 ~~\$9,500 of assessed valuation for taxes levied by governing~~
 499 ~~bodies of counties, municipalities, and special districts.~~

500 (c) ~~No homestead shall be exempted under both paragraphs~~
 501 ~~(a) and (b). In no event shall the combined exemptions of s.~~
 502 ~~196.202 and paragraph (a) or paragraph (b) exceed \$10,000.~~

503 (d) ~~For every person who is entitled to the exemption~~
 504 ~~provided in subsection (1) and who is a permanent resident of~~

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505 ~~this state, the exemption is increased to a total of \$25,000 of~~
 506 ~~assessed valuation for taxes levied by governing bodies of~~
 507 ~~school districts.~~

508 ~~(c) For every person who is entitled to the exemption~~
 509 ~~provided in subsection (1) and who is a resident of this state,~~
 510 ~~the exemption is increased to a total of \$25,000 of assessed~~
 511 ~~valuation for levies of taxing authorities other than school~~
 512 ~~districts. However, the increase provided in this paragraph~~
 513 ~~shall not apply with respect to the assessment roll of a county~~
 514 ~~unless and until the roll of that county has been approved by~~
 515 ~~the executive director pursuant to s. 193.1142.~~

516 ~~(4) The property appraisers of the various counties shall~~
 517 ~~each year compile a list of taxable property and its value~~
 518 ~~removed from the assessment rolls of each school district as a~~
 519 ~~result of the excess of exempt value above that amount allowed~~
 520 ~~for nonschool levies as provided in subsections (1) and (3), as~~
 521 ~~well as a statement of the loss of tax revenue to each school~~
 522 ~~district from levies other than the minimum financial effort~~
 523 ~~required pursuant to s. 1011.60(6), and shall deliver a copy~~
 524 ~~thereof to the Department of Revenue upon certification of the~~
 525 ~~assessment roll to the tax collector.~~

526 (4)~~(5)~~ The exemption provided in this section applies only
 527 to those parcels classified and assessed as owner-occupied
 528 residential property or only to the portion of property so
 529 classified and assessed.

530 (5)~~(6)~~ A person who is receiving or claiming the benefit
 531 of an ad valorem tax exemption or a tax credit in another state
 532 where permanent residency is required as a basis for the

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533 granting of that ad valorem tax exemption or tax credit is not
 534 entitled to the homestead exemption provided by this section.
 535 This subsection does not apply to a person who has the legal or
 536 equitable title to real estate in Florida and maintains thereon
 537 the permanent residence of another legally or naturally
 538 dependent upon the owner.

539 ~~(6)~~ ~~(7)~~ When homestead property is damaged or destroyed by
 540 misfortune or calamity and the property is uninhabitable on
 541 January 1 after the damage or destruction occurs, the homestead
 542 exemption may be granted if the property is otherwise qualified
 543 and if the property owner notifies the property appraiser that
 544 he or she intends to repair or rebuild the property and live in
 545 the property as his or her primary residence after the property
 546 is repaired or rebuilt and does not claim a homestead exemption
 547 on any other property or otherwise violate this section. Failure
 548 by the property owner to commence the repair or rebuilding of
 549 the homestead property within 3 years after January 1 following
 550 the property's damage or destruction constitutes abandonment of
 551 the property as a homestead.

552 Section 9. Section 196.078, Florida Statutes, is created
 553 to read:

554 196.078 Additional homestead exemption for first-time
 555 Florida homebuyers.--

556 (1) As used in this section, the term:

557 (a) "First-time Florida homebuyer" means a person holding
 558 legal or equitable title who claims a homestead exemption
 559 pursuant to s. 6, Art. VII of the State Constitution and who has
 560 purchased within the last year the property upon which the

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561 homestead is to be established, and each of whom has never held
 562 legal or equitable title to property in Florida on which a
 563 homestead exemption was received.

564 (b) "Homestead property" means property receiving an
 565 exemption pursuant to s. 6, Art. VII of the State Constitution.

566 (2) In accordance with s. 6(c), Art. VII of the State
 567 Constitution, the property appraiser of each county shall grant
 568 to each eligible first-time Florida homebuyer an additional
 569 homestead exemption equal to 25 percent of the just value of the
 570 homestead, which may not exceed 25 percent of the median
 571 homestead just value for the county on the prior year's
 572 assessment roll. Each year thereafter, the value of this
 573 exemption shall be reduced by the difference between just value
 574 and assessed value pursuant to s. 4(c), Art. VII of the State
 575 Constitution until the value of this exemption is reduced to
 576 zero. The exemption provided under this section applies to all
 577 levies other than school district levies.

578 (3) The property appraiser shall require a first-time
 579 Florida homebuyer claiming an exemption under this section to
 580 submit, not later than March 1 on a form prescribed by the
 581 Department of Revenue, a sworn statement attesting that the
 582 taxpayer, and each other person who holds legal or equitable
 583 title to the property, has never claimed a Florida homestead
 584 exemption. Upon the addition of another person to the title to
 585 the property, the person added must also submit, not later than
 586 the subsequent March 1 on a form prescribed by the department, a
 587 sworn statement attesting that he or she has never held title to
 588 Florida homestead property.

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589 (4) Receipt of the additional homestead exemption provided
 590 for in this section shall be claimed using the provisions of s.
 591 196.131 and a person falsely claiming this exemption is subject
 592 to the provisions of s. 196.161.

593 Section 10. Section 196.098, Florida Statutes, is created
 594 to read:

595 196.098 Exemption for low-income seniors.--

596 (1) Any real estate used and owned as a homestead by any
 597 low-income senior is exempt from taxation.

598 (2) As used in this section, the term "low-income senior"
 599 means a permanent resident of this state who has attained 65
 600 years of age and whose household income meets the criteria set
 601 forth in this subsection. Submission of an affidavit that the
 602 person claiming the exemption under subsection (1) is a
 603 permanent resident of this state is prima facie proof of such
 604 residence. However, the gross income of all persons residing in
 605 or upon the homestead for the prior year may not exceed \$23,604.
 606 For purposes of this section, the term "gross income" includes
 607 United States Department of Veterans Affairs benefits and any
 608 social security benefits paid to the person.

609 (3) The maximum income limitations permitted in this
 610 subsection shall be adjusted annually on January 1, beginning
 611 January 1, 2008, by the percentage change in the average cost-
 612 of-living index in the period January 1 through December 31 of
 613 the immediate prior year compared with the same period for the
 614 year prior to that. The index is the average of the monthly
 615 consumer price index figures for the stated 12-month period,
 616 relative to the United States as a whole, issued by the United

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617 States Department of Labor.

618 (4) The department shall require by rule that the taxpayer
 619 annually submit to the property appraiser a sworn statement of
 620 age and gross income pursuant to subsection (2). The department
 621 shall require that the filing of such statement be accompanied
 622 by proof of age, copies of federal income tax returns for the
 623 prior year, wage and earning statements (W-2 forms), and other
 624 documents it deems necessary for each member of the household.
 625 The taxpayer's statement shall attest to the accuracy of such
 626 copies. The department shall prescribe and furnish a form to be
 627 used for this purpose, which shall include spaces for a separate
 628 listing of United States Department of Veterans Affairs benefits
 629 and social security benefits.

630 Section 11. Paragraph (b) of subsection (2) of section
 631 197.252, Florida Statutes, is amended to read:

632 197.252 Homestead tax deferral.--

633 (2)

634 (b) If the applicant is 65 years of age or older entitled
 635 ~~to claim the increased exemption by reason of age and residency~~
 636 ~~as provided in s. 196.031(3)(a)~~, approval of the application
 637 shall defer that portion of the ad valorem taxes plus non-ad
 638 valorem assessments which exceeds 3 percent of the applicant's
 639 household income for the prior calendar year. If any applicant's
 640 household income for the prior calendar year is less than
 641 \$10,000, or is less than the amount of the household income
 642 designated for the additional homestead exemption pursuant to s.
 643 196.075, and the applicant is 65 years of age or older, approval
 644 of the application shall defer the ad valorem taxes plus non-ad

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645 valorem assessments in their entirety.

646 Section 12. Section 196.183, Florida Statutes, is created
647 to read:

648 196.183 Exemption for tangible personal property.--

649 (1) Each tangible personal property tax return is eligible
650 for an exemption from ad valorem taxation of up to \$25,000 of
651 assessed value. A single return must be filed for each site in
652 the county where the owner of tangible personal property
653 transacts business. Owners of freestanding property placed at
654 multiple sites, other than sites where the owner transacts
655 business, must file a single return, including all such property
656 located in the county. Freestanding property placed at multiple
657 sites includes vending and amusement machines, LP/propane tanks,
658 utility and cable company property, billboards, leased
659 equipment, and similar property that is not customarily located
660 in the offices, stores, or plants of the owner, but is placed
661 throughout the county. Railroads, private carriers, and other
662 companies assessed pursuant to s. 193.085 shall be allowed one
663 \$25,000 exemption for each county to which the value of their
664 property is allocated.

665 (2) The requirement that an annual tangible personal
666 property tax return pursuant to s. 193.052 be filed for
667 taxpayers owning taxable property the value of which, as listed
668 on the return, does not exceed the exemption provided in this
669 section is waived. In order to qualify for this waiver, a
670 taxpayer must file an initial return on which the exemption is
671 taken. If, in subsequent years, the taxpayer owns taxable
672 property the value of which, as listed on the return, exceeds

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673 the exemption, the taxpayer is obligated to file a return. The
 674 taxpayer may again qualify for the waiver only after filing a
 675 return on which the value as listed on the return does not
 676 exceed the exemption. A return filed or required to be filed
 677 shall be considered an application filed or required to be filed
 678 for the exemption under this section.

679 (3) The exemption provided in this section does not apply
 680 in any year a taxpayer fails to file a return that is not waived
 681 pursuant to subsection (2). Any taxpayer who received a waiver
 682 pursuant to subsection (2) and who owns taxable property the
 683 value of which, as listed on the return, exceeds the exemption
 684 in a subsequent year and who fails to file a return with the
 685 property appraiser is subject to the penalty contained in s.
 686 193.072(1)(a) calculated without the benefit of the exemption
 687 pursuant to this section. Any taxpayer claiming more exemptions
 688 than allowed pursuant to subsection (1) is subject to the taxes
 689 exempted as a result of wrongfully claiming the additional
 690 exemptions plus 15 percent interest per annum and a penalty of
 691 50 percent of the taxes exempted.

692 (4) The exemption provided in this section does not apply
 693 to a mobile home that is presumed to be tangible personal
 694 property pursuant to s. 193.075(2).

695 Section 13. Section 193.803, Florida Statutes, is created
 696 to read:

697 193.803 Assessment of eligible rental property used for
 698 workforce and affordable housing; classification.--

699 (1) Upon the property owner's application on a form
 700 prescribed by the Department of Revenue, the property appraiser

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701 shall annually classify for assessment purposes, with respect to
 702 all levies other than school district levies, all eligible
 703 property used for workforce rental housing or affordable rental
 704 housing. Eligibility shall be as provided in this section.

705 (2) A property owner whose eligible property is denied
 706 classification as workforce rental housing or affordable rental
 707 housing by the property appraiser may appeal to the value
 708 adjustment board. The property appraiser shall notify the
 709 property owner in writing of the denial of the workforce rental
 710 housing or affordable rental housing classification on or before
 711 July 1 of the year for which the application was filed. The
 712 written notification must advise the property owner of his or
 713 her right to appeal the denial of classification to the value
 714 adjustment board and must contain the deadline for filing an
 715 appeal. The property appraiser shall have available at his or
 716 her office a list, by parcel and property owner, of all
 717 applications for classification received, and the list must
 718 identify whether or not the classification requested was
 719 granted.

720 (3) (a) Eligible property may not be classified as
 721 workforce rental housing or affordable rental housing unless an
 722 application is filed on or before March 1 of each year. Before
 723 approving a classification, the property appraiser may require
 724 the property owner to furnish such information as may reasonably
 725 be required to establish that the property was actually used as
 726 required by this section. Failure by a property owner to apply
 727 for classification of eligible property as workforce rental
 728 housing or affordable rental housing by March 1 constitutes a 1-

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729 year waiver of the privilege granted under this section for
 730 workforce rental housing assessment or affordable rental housing
 731 assessment. However, a property owner who is qualified to
 732 receive a workforce rental housing classification or an
 733 affordable rental housing classification but who fails to file
 734 an application by March 1, may file an application for the
 735 classification, and may file, under s. 194.011(3), a petition
 736 with the value adjustment board requesting that the
 737 classification be granted. The petition may be filed at any time
 738 during the taxable year on or before the 25th day following the
 739 mailing of the assessment notice by the property appraiser as
 740 required under s. 194.011(1). Notwithstanding the provisions of
 741 s. 194.013, the applicant must pay a nonrefundable fee of \$15
 742 upon filing the petition. Upon review of the petition, if the
 743 person is qualified to receive the classification and
 744 demonstrates particular extenuating circumstances judged by the
 745 property appraiser or the value adjustment board to warrant
 746 granting the classification, the property appraiser or the value
 747 adjustment board may grant the classification. An owner of
 748 property classified as workforce rental housing or affordable
 749 rental housing in the previous tax year whose ownership or use
 750 has not changed may reapply on a short form prescribed by the
 751 department. A county may, at the request of the property
 752 appraiser and by a majority vote of its governing body, waive
 753 the requirement that an annual application or statement be made
 754 for the renewal of the classification of property within the
 755 county as workforce rental housing or affordable rental housing
 756 after an initial classification is granted by the property

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757 appraiser. Such waiver may be revoked by a majority vote of the
 758 governing body of the county. Notwithstanding such waiver, an
 759 application must be refiled when any property granted the
 760 classification is sold or otherwise disposed of, when the
 761 ownership changes in any manner, when the applicant ceases to
 762 use the property as workforce rental housing or affordable
 763 rental housing, or when the status of the owner changes so as to
 764 change the classified status of the property.

765 (b) For purposes of granting a workforce rental housing or
 766 affordable rental housing classification for January 1, 2008,
 767 only, the term "extenuating circumstances" as used in paragraph
 768 (a) includes the failure of the property owner to return the
 769 application for classification by March 1, 2008.

770 (4) The following types of property are eligible to be
 771 classified by a property appraiser as workforce rental housing
 772 or affordable rental housing property, and shall be assessed
 773 based upon their character and use and as further described in
 774 this section:

775 (a) Property that is funded and rent restricted by the
 776 United States Department of Housing and Urban Development under
 777 s. 8 of the United States Housing Act of 1937 and that provides
 778 affordable housing for eligible persons as defined by s. 159.603
 779 or the elderly, extremely-low-income persons, or very-low-income
 780 persons as specified in s. 420.0004.

781 (b) Rental property for multifamily housing, commercial
 782 fishery workers and farmworkers, families, persons who are
 783 homeless, or the elderly that is funded and rent restricted by
 784 the Florida Housing Finance Corporation under s. 420.5087, s.

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785 420.5089, s. 420.509, or s. 420.5095, the State Housing
 786 Initiatives Partnership Program under s. 420.9072, s. 420.9075,
 787 or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42;
 788 the HOME Investment Partnership Program under the Cranston-
 789 Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et
 790 seq.; or the Federal Home Loan Bank's Affordable Housing Program
 791 established pursuant to the Financial Institutions Reform,
 792 Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

793 (c) Multifamily residential rental property of 10 or more
 794 units that is certified by the local public housing agency as
 795 having 100 percent of its units used to provide affordable
 796 housing for extremely-low-income persons, very-low-income
 797 persons, low-income persons, or moderate-income persons as
 798 specified in s. 420.0004 and that is subject to a land use
 799 agreement or other agreement that is recorded in the official
 800 records of the county in which the property is located and which
 801 recorded agreement restricts the use of the property to
 802 affordable housing for a period of at least 20 years.

803 (5) The property appraiser shall remove from the
 804 classification of workforce rental housing or affordable rental
 805 housing any properties for which the classified use has been
 806 abandoned or discontinued, the property has been diverted to
 807 another use, or the participation in and eligibility for the
 808 programs specified in this section has been terminated. Such
 809 removed property shall be assessed at just value under s.
 810 193.011.

811 (6) In years in which the proper application for
 812 classification as workforce rental housing or affordable rental

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813 housing has been made and granted, the assessment of such
 814 property shall be based upon its use as workforce rental housing
 815 or affordable rental housing and by applying the following
 816 methodologies, subject to the provisions of subsection (7):

817 (a) Property used for workforce rental housing or
 818 affordable rental housing as described in subsection (4) shall
 819 be assessed under the income approach using the actual net
 820 operating income.

821 (b) Property used for workforce rental housing and
 822 affordable rental housing that has received low-income housing
 823 tax credits from the Florida Housing Finance Corporation under
 824 s. 420.5099 shall be assessed under the income approach using
 825 the actual net operating income and the following applies:

826 1. The tax credits granted and the financing generated by
 827 the tax credits may not be considered as income.

828 2. The actual rental income from rent-restricted units in
 829 such property shall be used by the property appraiser.

830 3. Any costs paid with the tax credits and costs paid with
 831 the proceeds from additional financing under chapter 420 may not
 832 be included as income.

833 (7) By April 1 of each year, the property owner must
 834 provide the property appraiser with a return on a form and in a
 835 manner prescribed by the Department of Revenue, which includes a
 836 rent roll and an income and expense statement for the preceding
 837 year. After a review of the rent roll and the income and expense
 838 statement, the property appraiser may request additional
 839 information from the property owner as may be reasonably
 840 required to consider the methodologies in subsection (6).

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841 Failure to timely provide the property appraiser with the
 842 requested information, including failure to meet any extension
 843 that may be granted for the submission of information, shall
 844 result in an estimated assessment based on the best available
 845 information instead of an assessment based on the methodologies
 846 provided in subsection (6). Such assessment shall be deemed to
 847 be prima facie correct and may be included on the tax roll, and
 848 taxes may be extended on the tax roll in the same manner as for
 849 all other taxes.

850 (8) It is the duty of the owner of any property used for
 851 workforce rental housing or affordable rental housing that has
 852 been granted the classification for assessment under this
 853 section who is not required to file an annual application or
 854 statement to notify the property appraiser promptly whenever the
 855 use of the property, or the status or condition of the owner,
 856 changes so as to change the classified status of the property.
 857 If any property owner fails to so notify the property appraiser
 858 and the property appraiser determines that for any year within
 859 the prior 10 years the owner was not entitled to receive such
 860 classification, the owner of the property is subject to the
 861 taxes otherwise due and owing as a result of such failure plus
 862 15 percent interest per annum and a penalty of 50 percent of the
 863 additional taxes owed. It is the duty of the property appraiser
 864 making such determination to record in the public records of the
 865 county in which the rental property is located a notice of tax
 866 lien against any property owned by that person or entity in the
 867 county, and such property must be identified in the notice of
 868 tax lien. Such property is subject to the payment of all taxes

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869 and penalties. Such lien, when filed, attaches to any property
 870 identified in the notice of tax lien owned by the person or
 871 entity that illegally or improperly received the classification.
 872 If such person or entity no longer owns property in that county
 873 but owns property in another county or counties in the state,
 874 the property appraiser shall record in such other county or
 875 counties a notice of tax lien identifying the property owned by
 876 such person or entity in such county or counties, which becomes
 877 a lien against the identified property.

878 Section 14. Paragraphs (b) and (c) of subsection (2) of
 879 section 192.0105, Florida Statutes, are amended to read:

880 192.0105 Taxpayer rights.--There is created a Florida
 881 Taxpayer's Bill of Rights for property taxes and assessments to
 882 guarantee that the rights, privacy, and property of the
 883 taxpayers of this state are adequately safeguarded and protected
 884 during tax levy, assessment, collection, and enforcement
 885 processes administered under the revenue laws of this state. The
 886 Taxpayer's Bill of Rights compiles, in one document, brief but
 887 comprehensive statements that summarize the rights and
 888 obligations of the property appraisers, tax collectors, clerks
 889 of the court, local governing boards, the Department of Revenue,
 890 and taxpayers. Additional rights afforded to payors of taxes and
 891 assessments imposed under the revenue laws of this state are
 892 provided in s. 213.015. The rights afforded taxpayers to assure
 893 that their privacy and property are safeguarded and protected
 894 during tax levy, assessment, and collection are available only
 895 insofar as they are implemented in other parts of the Florida
 896 Statutes or rules of the Department of Revenue. The rights so

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897 guaranteed to state taxpayers in the Florida Statutes and the
898 departmental rules include:

899 (2) THE RIGHT TO DUE PROCESS.--

900 (b) The right to petition the value adjustment board over
901 objections to assessments, denial of exemption, denial of
902 agricultural classification, denial of historic classification,
903 denial of high-water recharge classification, denial of
904 workforce rental housing or affordable rental housing
905 classification, disapproval of tax deferral, and any penalties
906 on deferred taxes imposed for incorrect information willfully
907 filed. Payment of estimated taxes does not preclude the right of
908 the taxpayer to challenge his or her assessment (see ss.
909 194.011(3), 196.011(6) and (9) (a), 196.151, 196.193(1) (c) and
910 (5), 193.461(2), 193.503(7), 193.625(2), 193.803(2), 197.253(2),
911 197.301(2), and 197.2301(11)).

912 (c) The right to file a petition for exemption, ~~or~~
913 agricultural classification, or workforce rental housing or
914 affordable rental housing classification with the value
915 adjustment board when an application deadline is missed, upon
916 demonstration of particular extenuating circumstances for filing
917 late (see ss. 193.461(3) (a), 193.803(3) (a), and 196.011(1), (7),
918 (8), and (9) (d)).

919 Section 15. Subsection (2) of section 193.052, Florida
920 Statutes, is amended to read:

921 193.052 Preparation and serving of returns.--

922 (2) No return shall be required for real property the
923 ownership of which is reflected in instruments recorded in the
924 public records of the county in which the property is located,

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925 unless otherwise required in this title. In order for land to
 926 be considered for agricultural classification under s. 193.461,
 927 ~~or~~ high-water recharge classification under s. 193.625, or
 928 workforce rental housing or affordable rental housing
 929 classification under s. 193.803, an application for
 930 classification must be filed on or before March 1 of each year
 931 with the property appraiser of the county in which the land is
 932 located, except as provided in s. 193.461(3)(a). The application
 933 must state that the lands on January 1 of that year were used
 934 primarily for bona fide commercial agricultural or high-water
 935 recharge purposes or for workforce rental housing or affordable
 936 rental housing classified under s. 193.803.

937 Section 16. Paragraph (d) of subsection (3) of section
 938 194.011, Florida Statutes, is amended to read:

939 194.011 Assessment notice; objections to assessments.--

940 (3) A petition to the value adjustment board must be in
 941 substantially the form prescribed by the department.

942 Notwithstanding s. 195.022, a county officer may not refuse to
 943 accept a form provided by the department for this purpose if the
 944 taxpayer chooses to use it. A petition to the value adjustment
 945 board shall describe the property by parcel number and shall be
 946 filed as follows:

947 (d) The petition may be filed, as to valuation issues, at
 948 any time during the taxable year on or before the 25th day
 949 following the mailing of notice by the property appraiser as
 950 provided in subsection (1). With respect to an issue involving
 951 the denial of an exemption, an agricultural or high-water
 952 recharge classification application, an application for

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953 classification as historic property used for commercial or
 954 certain nonprofit purposes, an application for classification as
 955 workforce rental housing or affordable rental housing, or a
 956 deferral, the petition must be filed at any time during the
 957 taxable year on or before the 30th day following the mailing of
 958 the notice by the property appraiser under s. 193.461, s.
 959 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the
 960 tax collector under s. 197.253.

961 Section 17. Subsection (1) of section 195.073, Florida
 962 Statutes, is amended to read:

963 195.073 Classification of property.--All items required by
 964 law to be on the assessment rolls must receive a classification
 965 based upon the use of the property. The department shall
 966 promulgate uniform definitions for all classifications. The
 967 department may designate other subclassifications of property.
 968 No assessment roll may be approved by the department which does
 969 not show proper classifications.

970 (1) Real property must be classified according to the
 971 assessment basis of the land into the following classes:

972 (a) Residential, subclassified into categories, one
 973 category for homestead property and one for nonhomestead
 974 property:

- 975 1. Single family.
- 976 2. Mobile homes.
- 977 3. Multifamily.
- 978 4. Condominiums.
- 979 5. Cooperatives.
- 980 6. Retirement homes.

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- 981 (b) Commercial and industrial.
- 982 (c) Agricultural.
- 983 (d) Nonagricultural acreage.
- 984 (e) High-water recharge.
- 985 (f) Historic property used for commercial or certain
- 986 nonprofit purposes.
- 987 (g) Exempt, wholly or partially.
- 988 (h) Centrally assessed.
- 989 (i) Leasehold interests.
- 990 (j) Time-share property.
- 991 (k) Workforce rental housing and affordable rental housing
- 992 property.

993 (l)~~(k)~~ Other.

994 Section 18. Paragraph (a) of subsection (3) of section
995 195.096, Florida Statutes, is amended to read:

996 195.096 Review of assessment rolls.--

997 (3) (a) Upon completion of review pursuant to paragraph
998 (2) (f), the department shall publish the results of reviews
999 conducted under this section. The results must include all
1000 statistical and analytical measures computed under this section
1001 for the real property assessment roll as a whole, the personal
1002 property assessment roll as a whole, and independently for the
1003 following real property classes whenever the classes constituted
1004 5 percent or more of the total assessed value of real property
1005 in a county on the previous tax roll:

1006 1. Residential property that consists of one primary
1007 living unit, including, but not limited to, single-family
1008 residences, condominiums, cooperatives, and mobile homes.

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- 1009 | 2. Residential property that consists of two or more
- 1010 | primary living units.
- 1011 | 3. Agricultural, high-water recharge, historic property
- 1012 | used for commercial or certain nonprofit purposes, workforce
- 1013 | rental housing and affordable rental housing property, and other
- 1014 | use-valued property.
- 1015 | 4. Vacant lots.
- 1016 | 5. Nonagricultural acreage and other undeveloped parcels.
- 1017 | 6. Improved commercial and industrial property.
- 1018 | 7. Taxable institutional or governmental, utility, locally
- 1019 | assessed railroad, oil, gas and mineral land, subsurface rights,
- 1020 | and other real property.

1021 |

1022 | When one of the above classes constituted less than 5 percent of

1023 | the total assessed value of all real property in a county on the

1024 | previous assessment roll, the department may combine it with one

1025 | or more other classes of real property for purposes of

1026 | assessment ratio studies or use the weighted average of the

1027 | other classes for purposes of calculating the level of

1028 | assessment for all real property in a county. The department

1029 | shall also publish such results for any subclassifications of

1030 | the classes or assessment rolls it may have chosen to study.

1031 | Section 19. Section 200.186, Florida Statutes, is created

1032 | to read:

1033 | 200.186 Maximum millage rates for the 2008-2009 fiscal

1034 | year.--

1035 | (1) In the 2008-2009 fiscal year, a county, municipal

1036 | service taxing units of that county, and special districts

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1037 dependent to that county; a municipality and special districts
 1038 dependent to that municipality; and an independent special
 1039 district may levy a maximum millage rate that is determined as
 1040 follows:

1041 (a) The maximum millage rate shall be the rolled-back rate
 1042 calculated pursuant to s. 200.065 and adjusted for growth in per
 1043 capita Florida personal income, except that:

1044 1. Ad valorem tax revenue levied in the 2007-2008 fiscal
 1045 year, as used in the calculation of the rolled-back rate, shall
 1046 be reduced by any tax revenue resulting from a millage rate in
 1047 excess of the maximum rate that could have been levied by a
 1048 majority vote as provided in s. 200.185; and

1049 2. The taxable value within the jurisdiction of each
 1050 taxing authority, as used in the calculation of the rolled-back
 1051 rate, shall be increased by the amount necessary to offset any
 1052 reduction in taxable value occurring as a result of the
 1053 amendments to the State Constitution contained in SJR or HJR
 1054 revising the homestead tax exemption, providing tax relief
 1055 for low-income seniors, providing an exemption for first-time
 1056 homestead property owners, providing portability of the Save-
 1057 Our-Homes differential, and providing an exemption from ad
 1058 valorem taxation for tangible personal property. The maximum
 1059 millage rate applicable to a county authorized to levy a county
 1060 public hospital surtax under s. 212.055 shall exclude the
 1061 revenues required to be contributed to the county public general
 1062 hospital for the purposes of making the maximum millage rate
 1063 calculation, but shall be added back to the maximum millage rate
 1064 allowed after the roll back has been applied.

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1065 (b) If approved by a two-thirds vote of the governing
 1066 body, a rate may be levied in excess of the rate calculated
 1067 pursuant to paragraph (a) if the excess is not more than 67
 1068 percent of the difference between the rolled-back rate
 1069 calculated pursuant to s. 200.065, and the rate calculated in
 1070 paragraph (a).

1071 (c) A rate may be levied in excess of the millage rate
 1072 allowed in paragraph (b) if the rate is approved by a unanimous
 1073 vote of the governing body or by a three-fourths vote if the
 1074 governing body has nine or more members or if approved by a
 1075 referendum of the voters.

1076 (2) Any county or municipality that is in violation of
 1077 this section shall forfeit the distribution of the local
 1078 government half-cent sales tax revenues during the 12 months
 1079 following a determination of noncompliance by the Department of
 1080 Revenue, subject to the conditions provided in ss. 200.065 and
 1081 218.63.

1082 (3) The millage rate of a county or municipality,
 1083 municipal service taxing unit of that county, and any special
 1084 district dependent to that county or municipality may exceed the
 1085 maximum millage rate calculated pursuant to this section if the
 1086 total county ad valorem taxes levied or total municipal ad
 1087 valorem taxes levied, as defined in s. 200.001, do not exceed
 1088 the maximum total county ad valorem taxes levied or maximum
 1089 total municipal ad valorem taxes levied, as defined in s.
 1090 200.001, respectively. Total ad valorem taxes levied may exceed
 1091 the maximum calculated pursuant to this section as a result of
 1092 an increase in taxable value above that certified in s.

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1093 200.065(1) if such increase is less than the percentage amounts
 1094 contained in s. 200.065(6); however, if such increase in taxable
 1095 value exceeds the percentage amounts contained in s. 200.065(6),
 1096 millage rates subject to this section must be reduced so that
 1097 total taxes levied do not exceed the maximum. Any unit of
 1098 government operating under a home rule charter adopted pursuant
 1099 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
 1100 1885, as preserved by s. 6(e), Art. VIII of the State
 1101 Constitution of 1968, which is granted the authority in the
 1102 State Constitution to exercise all the powers conferred now or
 1103 hereafter by general law upon municipalities and which exercises
 1104 such powers in the unincorporated area shall be recognized as a
 1105 municipality under this section.

1106 (4) If the amendments to the State Constitution contained
 1107 in SJR or HJR revising the homestead tax exemption and
 1108 providing an exemption from ad valorem taxation for tangible
 1109 personal property, are approved by a vote of the electors, this
 1110 section shall supersede the provisions of s. 200.185(5).

1111 Section 20. The Department of Revenue shall report by
 1112 March 1, 2008, to the President of the Senate and the Speaker of
 1113 the House of Representatives the results of the implementation
 1114 of chapter 2007-321, Laws of Florida. The report must include
 1115 the millage rates adopted by municipalities, counties, and
 1116 independent special districts compared to prior year millage
 1117 rates, rolled-back rates, and majority-vote rates as established
 1118 by s. 200.185, Florida Statutes. The department shall report on
 1119 those local governments that were not in compliance with the
 1120 requirements of s. 200.185, Florida Statutes. The department

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1121 shall provide the emergency rules adopted pursuant to s. 9 of
 1122 chapter 2007-321, Laws of Florida. The department shall report
 1123 on issues that arose in the implementation of chapter 2007-321,
 1124 Laws of Florida, which may need to be addressed. It is the
 1125 intent of the Legislature that the information reported to the
 1126 department should be sufficient to allow the performance of the
 1127 oversight functions outlined in chapters 195 and 200, Florida
 1128 Statutes, for the local government budget and millage adoption
 1129 process and the tax roll submittal and approval process. The
 1130 department shall identify any improvements in the information
 1131 required to be provided by local governments, property
 1132 appraisers, and tax collectors. The department shall include in
 1133 the report recommendations of the Revenue Estimating Conference
 1134 for information from local governments, property appraisers, and
 1135 tax collectors which would improve the ability to forecast
 1136 revenues or estimate impacts of proposed changes to the property
 1137 tax system. The department shall identify any additional
 1138 resources necessary to efficiently and effectively administer
 1139 the oversight functions outlined in chapters 195 and 200,
 1140 Florida Statutes.

1141 Section 21. Except as otherwise expressly provided in this
 1142 act, this act shall take effect January 1, 2008, sections 6
 1143 through 19 of this act shall take effect only upon the effective
 1144 date of amendments to the State Constitution contained in Senate
 1145 Joint Resolution __D or House Joint Resolution __D revising the
 1146 homestead tax exemption and providing an exemption from ad
 1147 valorem taxation for tangible personal property and property
 1148 used for workforce and affordable rental housing, and sections 6

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1149 | through 19 of this act shall apply retroactively to the 2008 tax
 1150 | roll if the amendments to the State Constitution contained in
 1151 | Senate Joint Resolution __D or House Joint Resolution __D are
 1152 | approved in a special election held on January 29, 2008, or
 1153 | shall apply to the 2009 tax roll if the amendments to the State
 1154 | Constitution contained in Senate Joint Resolution __D or House
 1155 | Joint Resolution __D are approved in the general election held
 1156 | in November of 2008.