

PCB GEAC 08-05

ORIGINAL

YEAR

1                   A bill to be entitled  
 2           An act relating to property appraisers; amending s.145.10,  
 3           F.S.; revising the requirements for designation as a  
 4           certified Florida property appraiser; amending s. 195.022,  
 5           F.S.; revising requirements concerning forms prescribed by  
 6           the Department of Revenue; amending s. 196.015, F.S.;  
 7           revising factors for consideration by property appraisers  
 8           in determining permanent residency for homestead  
 9           exemption purposes; providing an effective date.

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

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13           Section 1. Paragraph (a) of subsection (2) of section  
 14           145.10, Florida Statutes, is amended to read:

15           145.10 Property appraiser.--

16           (2) (a) There shall be an additional \$2,000 per year  
 17           special qualification salary for each property appraiser who has  
 18           met the requirements of the Department of Revenue and has been  
 19           designated a certified Florida property appraiser. The  
 20           requirements for designation shall include an annual  
 21           certification by the property appraiser that the current forms  
 22           used by the property appraiser are those prescribed by the  
 23           Department. Any property appraiser who is certified during a  
 24           calendar year shall receive in that year a pro rata share of the  
 25           special qualification salary based on the remaining period of  
 26           the year. The department shall establish and maintain a  
 27           certified Florida property appraiser program.

28           Section 2. Section 195.022, Florida Statutes, is amended  
 29           to read:

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30 195.022 Forms to be prescribed by Department of Revenue.—

31 (1) The Department of Revenue shall prescribe all forms to  
 32 be used by property appraisers, tax collectors, clerks of the  
 33 circuit court, and value adjustment boards in administering and  
 34 collecting ad valorem taxes. The department shall prescribe a  
 35 form for each purpose. For counties with a population of 100,000  
 36 or fewer, the Department of Revenue shall furnish the forms. For  
 37 counties with a population greater than 100,000, the county  
 38 officer shall reproduce forms for distribution at the expense of  
 39 his or her office. A county officer may use a form other than  
 40 the form prescribed by the department upon obtaining written  
 41 permission from the executive director of the department;  
 42 however, no county officer shall use a form the substantive  
 43 content of which is at variance with the form prescribed by the  
 44 department for the same or a similar purpose. If the executive  
 45 director finds good cause to grant such permission he or she may  
 46 do so. The county officer may continue to use such approved form  
 47 until the law which specifies the form is amended or repealed,  
 48 the department amends or repeals the form it has prescribed, or  
 49 until the officer receives written disapproval from the  
 50 executive director. Otherwise, all such officers and their  
 51 employees shall use the forms, and follow the instructions  
 52 applicable to the forms, which are prescribed by the department.

53 (2) The form prescribed for determination of permanent  
 54 residency required by s. 196.015 shall state the penalty for the  
 55 giving of false information for the purpose of claiming  
 56 homestead exemption and shall further be executed under  
 57 penalties of perjury. For each factor to be considered, the

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58 Department shall require the applicant to furnish appropriate  
 59 documentation to the property appraiser.

60 (3) The department, upon request of any property appraiser  
 61 or, in any event, at least once every 3 years, shall prescribe  
 62 and furnish such aerial photographs and nonproperty ownership  
 63 maps to the property appraisers as are necessary to ensure that  
 64 all real property within the state is properly listed on the  
 65 roll. All forms and maps furnished by the department shall be  
 66 paid for by the department as provided by law. All forms and  
 67 maps and instructions relating to their use shall be  
 68 substantially uniform throughout the state. An officer may  
 69 employ supplemental forms and maps, at the expense of his or her  
 70 office, which he or she deems expedient for the purpose of  
 71 administering and collecting ad valorem taxes. The forms  
 72 required in ss. 193.461(3)(a) and 196.011(1) for renewal  
 73 purposes shall require sufficient information for the property  
 74 appraiser to evaluate the changes in use since the prior year.  
 75 If the property appraiser determines, in the case of a taxpayer,  
 76 that he or she has insufficient current information upon which  
 77 to approve the exemption, or if the information on the renewal  
 78 form is inadequate for him or her to evaluate the taxable status  
 79 of the property, he or she may require the resubmission of an  
 80 original application.

81 Section 3. Section 196.015, Florida Statutes, is amended  
 82 to read:

83 196.015 Permanent residency; factual determination by  
 84 property appraiser.--Intention to establish a permanent  
 85 residence in this state is a factual determination to be made,

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86 | in the first instance, by the property appraiser. Although any  
 87 | one factor is not conclusive of the establishment or  
 88 | nonestablishment of permanent residence, the following are  
 89 | relevant factors that shall ~~may~~ be considered by the property  
 90 | appraiser in making his or her determination as to the intent of  
 91 | a person claiming a homestead exemption to establish a permanent  
 92 | residence in this state:

- 93 |       (1) Formal declarations of the applicant.
- 94 |       (2) Informal statements of the applicant.
- 95 |       (3) The place of employment of the applicant.
- 96 |       (4) The previous permanent residency by the applicant in a  
 97 | state other than Florida or in another country and the date non-  
 98 | Florida residency was terminated.
- 99 |       (5) The place where the applicant is registered to vote.
- 100 |       (6) The place of issuance of a driver's license to the  
 101 | applicant.
- 102 |       (7) The place of issuance of a license tag on any motor  
 103 | vehicle, boat, or aircraft owned or operated by the applicant.
- 104 |       (8) The address as listed on federal income tax returns  
 105 | filed by the applicant.

106 |  
 107 | The property appraiser shall inspect all documentation furnished  
 108 | by the applicant and make appropriate entries on the application  
 109 | for ad valorem tax exemption.

110 |  
 111 | If the applicant cannot furnish a driver license or registration  
 112 | for motor vehicle, boat or aircraft, then the applicant shall  
 113 | execute an additional affidavit. The driver license portion of

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114 the affidavit shall state that the applicant either does not  
115 have any driver license or that they have a Florida driver  
116 license. The registration portion shall state that the  
117 applicant does not own or operate any motor vehicle, boat or  
118 aircraft within this state. If the applicant has a driver  
119 license or owns or operates a motor vehicle, boat or aircraft  
120 within this state, then the property appraiser may not grant the  
121 homestead exemption until the driver license and registration  
122 for motor vehicle, boat or aircraft have been issued or reissued  
123 by the state of Florida.

124 Section 4. This act shall take effect July 1, 2008.