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# **Committee on State Affairs**

**Wednesday, March 12, 2008  
8:30 AM – 10:00 AM  
Morris Hall**

**Marco Rubio  
Speaker**

**Andy Gardiner  
Chairman**

# Committee Meeting Notice

## HOUSE OF REPRESENTATIVES

Speaker Marco Rubio

### Committee on State Affairs

**Start Date and Time:** Wednesday, March 12, 2008 08:30 am

**End Date and Time:** Wednesday, March 12, 2008 10:00 am

**Location:** Morris Hall (17 HOB)

**Duration:** 1.50 hrs

**Consideration of the following bill(s):**

HB 51 Partial Payment of Property Taxes by McKeel

HB 595 Property Appraisers by Nelson

**NOTICE FINALIZED on 03/10/2008 16:22 by TUCK.SHIRLEY**



HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: HB 51 Partial Payment of Property Taxes
SPONSOR(S): McKeel and others
TIED BILLS: IDEN./SIM. BILLS: SB 1004

Table with 4 columns: REFERENCE, ACTION, ANALYST, STAFF DIRECTOR. Row 1: 1) Committee on State Affairs, Levin, Williamson. Row 2: 2) Government Efficiency & Accountability Council. Row 3: 3) Policy & Budget Council. Row 4: 4). Row 5: 5).

SUMMARY ANALYSIS

Current law governs the payment of a portion of taxes due to a county tax collector. It permits the payment of a part of a tax notice when the part to be paid can be ascertained by the legal description. In some counties, this requirement has been interpreted to mean that the exact and full amount of taxes on a portion of the tax bill must be remitted in order for the tax collector to accept the payment tendered. This interpretation has resulted in tax collectors refusing to accept payments made by mail in which taxpayers have written their checks for substantially the correct amount; but taxpayers have made minor mistakes in writing the amount of the tax owed on their check, such as the transposition of two numbers for taxes owed.

The bill requires tax collectors to accept any payment that is a portion of the total amount of taxes owed, regardless of whether the portion of the tax notice to be paid can be ascertained by the legal description. Consistent with the new requirement, interest and penalties are applied only to the amount of taxes that remain unpaid. The tax procedures for the sale of tax certificates, cancellations of void tax certificates, and other processes of law are modified to require full payment of the taxes. Taxpayer rights to redress also are clarified to require payment in full before a taxpayer may redeem real property and tax certificates prior to the issuance of a tax deed.

The bill does not appear to have a fiscal impact on state government. It does not appear to have a significant fiscal impact on local revenues; however, tax collectors may experience an increase in workload due to the new requirement that they accept all partial payments of ad valorem taxes.

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. HOUSE PRINCIPLES ANALYSIS:

Provide limited government – The bill creates new requirements for tax collectors regarding acceptance of payments of portions of amounts billed in tax notices.

Ensure lower taxes – The bill decreases the amount of interest and penalties owed by taxpayers under certain circumstances.

#### B. EFFECT OF PROPOSED CHANGES:

##### **Background**

Section 197.373, F.S., governs the payment of a portion of taxes due to a county tax collector. The section currently permits the payment of a part of a tax notice when the part to be paid can be ascertained by the legal description. In some counties, this requirement has been interpreted to mean that the exact and full amount of taxes on a portion of the tax bill must be remitted in order for the tax collector to accept the payment tendered. This interpretation has resulted in tax collectors refusing to accept payments made by mail in which taxpayers have written their checks for substantially the correct amount; but the taxpayers have made minor mistakes in writing the amount of the tax owed on their check, such as the transposition of two numbers in the amount of taxes owed.

##### **Effect of Bill**

The bill amends s. 197.373, F.S., to require tax collectors to accept any payment that is a portion of the total amount of taxes owed, regardless of whether the portion of the tax notice to be paid can be ascertained by the legal description. Consistent with the new requirement, interest and penalties are applied only to the amount of taxes that remain unpaid. The tax procedures for the sale of tax certificates, cancellations of void tax certificates, and other processes of law, pursuant to ss. 197.432, 197.442, and 197.443, F.S., are modified to require full payment of the taxes. Taxpayer rights to redress found in s. 192.0105, F.S., also are clarified to require payment in full before a taxpayer may redeem real property and tax certificates prior to the issuance of a tax deed.

Section 197.432, F.S., relating to the sale of tax certificates for unpaid taxes, is amended to require tax collectors to commence the sale of a tax certificate on any lands on which the taxes have not been paid fully.

Section 197.442, F.S., is amended to clarify that taxes must be paid fully, on land in which tax collectors sell tax certificates, before an aggrieved taxpayer is entitled to:

- Cancellation of an improperly issued tax certificate or deed;
- Legitimate expenses in clearing his or her title, should the tax collector fail to act within a reasonable amount of time;
- The tax collector being responsible to the publisher for the costs of advertising lands on which the taxes have been fully paid; and
- The property appraiser being responsible to the publisher for the costs of advertising lands doubly assessed or assessed in error.

Section 197.443, F.S., is amended to require tax collectors to forward tax certificates that have been rendered void, because taxes on land had been fully paid at the time of sale, to the Department of Revenue for review and then cancellation or correction by the tax collector.

Taxpayer rights to redress contained within s. 192.0105, F.S., also are clarified to require payment in full before a taxpayer may exercise the right to redeem real property and tax certificates prior to the issuance of a tax deed.

The effective date of the bill is July 1, 2008.

**C. SECTION DIRECTORY:**

Section 1 amends s. 192.0105, F.S., to make conforming changes.

Section 2 amends s. 197.373, F.S., to require tax collectors to accept payments of portions of amounts billed in tax notices.

Section 3 amends s. 197.432, F.S., to make conforming changes.

Section 4 amends s. 197.442, F.S., to make conforming changes.

Section 5 amends s. 197.443, F.S., to make conforming changes.

Section 6 provides an effective date of July 1, 2008.

**II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

**A. FISCAL IMPACT ON STATE GOVERNMENT:**

1. Revenues:

None.<sup>1</sup>

2. Expenditures:

None.<sup>2</sup>

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

Local government revenues may experience a minimal negative fiscal impact due to a decline in penalties and interest when taxpayers make substantially correct payments of ad valorem taxes.

2. Expenditures:

Tax collectors may experience an increase in workload due to the requirement that they accept all partial payments of ad valorem taxes.

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

Taxpayers making a partial payment of ad valorem taxes, including those who make minor mistakes in the checks they write, will pay a smaller amount in interest and penalties.

**D. FISCAL COMMENTS:**

None.

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<sup>1</sup> Department of Revenue 2008 Bill Analysis, HB 51, September 24, 2007, at 3.

<sup>2</sup> *Id.*

### III. COMMENTS

#### A. CONSTITUTIONAL ISSUES:

##### 1. Applicability of Municipality/County Mandates Provision:

The mandates provision of Article VII, s. 18(b) and (c), Florida Constitution, are not applicable because the bill does not reduce the percentage of a state tax shared with counties or municipalities, nor does the bill reduce the authority that counties and municipalities have to raise revenue in the aggregate. The mandates provision of Article VII, s. 18(a), Florida Constitution, may be applicable if the bill requires the expenditure of funds greater than \$1.9 million.

##### 2. Other:

None.

#### B. RULE-MAKING AUTHORITY:

None.

#### C. DRAFTING ISSUES OR OTHER COMMENTS:

The bill does not address situations in which taxes are overpaid. It is unknown whether the sponsor intended to address this issue in the bill.

#### D. STATEMENT OF THE SPONSOR

No statement submitted.

### IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

Not applicable.

1                                    A bill to be entitled  
 2            An act relating to partial payment of property taxes;  
 3            amending s. 197.373, F.S.; requiring tax collectors to  
 4            accept payments of portions of amounts billed in tax  
 5            notices; subjecting unpaid amounts to penalties, interest,  
 6            and other processes of law; amending ss. 192.0105,  
 7            197.432, 197.442, and 197.443, F.S.; conforming  
 8            provisions; providing an effective date.

9  
 10 Be It Enacted by the Legislature of the State of Florida:

11  
 12            Section 1. Paragraph (f) of subsection (3) of section  
 13            192.0105, Florida Statutes, is amended to read:

14            192.0105 Taxpayer rights.--There is created a Florida  
 15 Taxpayer's Bill of Rights for property taxes and assessments to  
 16 guarantee that the rights, privacy, and property of the  
 17 taxpayers of this state are adequately safeguarded and protected  
 18 during tax levy, assessment, collection, and enforcement  
 19 processes administered under the revenue laws of this state. The  
 20 Taxpayer's Bill of Rights compiles, in one document, brief but  
 21 comprehensive statements that summarize the rights and  
 22 obligations of the property appraisers, tax collectors, clerks  
 23 of the court, local governing boards, the Department of Revenue,  
 24 and taxpayers. Additional rights afforded to payors of taxes and  
 25 assessments imposed under the revenue laws of this state are  
 26 provided in s. 213.015. The rights afforded taxpayers to assure  
 27 that their privacy and property are safeguarded and protected  
 28 during tax levy, assessment, and collection are available only



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29 insofar as they are implemented in other parts of the Florida  
 30 Statutes or rules of the Department of Revenue. The rights so  
 31 guaranteed to state taxpayers in the Florida Statutes and the  
 32 departmental rules include:

33 (3) THE RIGHT TO REDRESS.--

34 (f) The right to redeem real property and redeem tax  
 35 certificates at any time before a tax deed is issued, and the  
 36 right to have tax certificates canceled if sold where taxes had  
 37 been fully paid or if other error makes it void or correctable.  
 38 Property owners have the right to be free from contact by a  
 39 certificateholder for 2 years (see ss. 197.432(14) and (15),  
 40 197.442(1), 197.443, and 197.472(1) and (7)).

41 Section 2. Section 197.373, Florida Statutes, is amended  
 42 to read:

43 197.373 Payment of portion of taxes.--

44 (1) (a) The tax collector of the county is authorized to  
 45 allow the payment of a part of a tax notice when the part to be  
 46 paid can be ascertained by legal description, such part is under  
 47 a contract for sale or has been transferred to a new owner, and  
 48 the request is made by the person purchasing the property or the  
 49 new owner or someone acting on behalf of the purchaser or owner.

50 (b) ~~(2)~~ The request must be made at least 15 days prior to  
 51 the tax certificate sale.

52 (c) ~~(3)~~ The property appraiser shall within 10 days after  
 53 request from the tax collector apportion the property into the  
 54 parts sought to be paid or redeemed.

55           ~~(d)~~~~(4)~~ This subsection ~~section~~ does not apply to  
 56 assessments and collections made pursuant to the provisions of  
 57 s. 192.037.

58           (2) The tax collector of the county shall accept any  
 59 payment consisting of any portion of the total amount of taxes  
 60 specified in the tax notice by the deadline specified in the tax  
 61 notice. Any portion of the total amount of taxes specified in  
 62 the tax notice remaining unpaid after the deadline specified in  
 63 the tax notice shall be subject to interest and penalties as  
 64 provided by law and other processes of law as provided in this  
 65 chapter.

66           Section 3. Subsection (1) of section 197.432, Florida  
 67 Statutes, is amended to read:

68           197.432 Sale of tax certificates for unpaid taxes.--

69           (1) On the day and approximately at the time designated in  
 70 the notice of the sale, the tax collector shall commence the  
 71 sale of tax certificates on those lands on which taxes have not  
 72 been fully paid, and he or she shall continue the sale from day  
 73 to day until each certificate is sold to pay the unpaid taxes,  
 74 interest, costs, and charges on the parcel described in the  
 75 certificate. In case there are no bidders, the certificate shall  
 76 be issued to the county. The tax collector shall offer all  
 77 certificates on the lands as they are assessed.

78           Section 4. Section 197.442, Florida Statutes, is amended  
 79 to read:

80           197.442 Tax collector not to sell certificates on land on  
 81 which taxes have been fully paid; penalty.--

82 (1) If a tax collector sells tax certificates on land upon  
 83 which the taxes have been fully paid, upon written demand by the  
 84 aggrieved taxpayer alleging the circumstances, the tax collector  
 85 shall initiate action to cancel any improperly issued tax  
 86 certificate or deed in accordance with the provisions of s.  
 87 197.443. If the tax collector fails to act within a reasonable  
 88 time, his or her office shall be liable for all legitimate  
 89 expenses which the aggrieved taxpayer may spend in clearing his  
 90 or her title, including a reasonable attorney's fee.

91 (2) The office of the tax collector shall be responsible  
 92 to the publisher for costs of advertising lands on which the  
 93 taxes have been fully paid, and the office of the property  
 94 appraiser shall be responsible to the publisher for the costs of  
 95 advertising lands doubly assessed or assessed in error.

96 Section 5. Paragraph (a) of subsection (1) of section  
 97 197.443, Florida Statutes, is amended to read:

98 197.443 Cancellation of void tax certificates; correction  
 99 of tax certificates; procedure.--

100 (1) When a tax certificate on lands has been sold for  
 101 unpaid taxes and:

102 (a) The tax certificate evidencing the sale is void  
 103 because the taxes on the lands have been fully paid;

104  
 105 the tax collector shall forward a certificate of such error to  
 106 the department and enter upon the list of certificates sold for  
 107 taxes a memorandum of such error. The department, upon receipt  
 108 of such certificate, if satisfied of the correctness of the  
 109 certificate of error or upon receipt of a court order, shall

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110 | notify the tax collector, who shall cancel or correct the  
111 | certificate.

112 |       Section 6. This act shall take effect July 1, 2008.



**HOUSE OF REPRESENTATIVES STAFF ANALYSIS**

**BILL #:** HB 595

Property Appraisers

**SPONSOR(S):** Nelson

**TIED BILLS:**

**IDEN./SIM. BILLS:** SB 1548

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR
1) <u>Committee on State Affairs</u>		Levin <i>SL</i>	Williamson <i>Raw</i>
2) <u>Government Efficiency &amp; Accountability Council</u>			
3) <u>Policy &amp; Budget Council</u>			
4) _____			
5) _____			

**SUMMARY ANALYSIS**

Current law requires the physical inspection of real property every five years for purposes of assessing the value of the property. The bill allows the property appraiser, at his or her discretion and where geographically suitable, to use image technology in lieu of physical inspection to ensure the tax roll meets all requirements of law.

Current law requires persons with legal title to real or personal property, who are entitled to exemption from taxation, to make application for exemption on or before March 1 of each year. The bill permits applicants demonstrating extenuating circumstances to the property appraiser to receive an exemption to the March 1 deadline.

Current law provides eight factors a property appraiser may consider in determining whether a person is entitled to a homestead exemption as a permanent resident of Florida. The bill requires the recordation of formal declarations of domicile in the public records of the county in which exemption is sought. It replaces informal statements of the applicant with evidence of the location of the school where the applicant's dependent children are registered; place where the applicant is registered to vote with proof of voter registration; place of issuance of a driver's license with the requirement of a Florida driver license; and place of motor vehicle registration with the requirement of Florida vehicle registration. It adds location of bank statement and checking accounts to the factors that may be considered as well as proof of payment of utilities at the property for which permanent residency is claimed.

Although this bill has not been to a Revenue Estimating Impact Conference, it is anticipated that the bill will not have a fiscal impact on state government and that it will not have a significant fiscal impact on local revenues.

## FULL ANALYSIS

### I. SUBSTANTIVE ANALYSIS

#### A. HOUSE PRINCIPLES ANALYSIS:

Provide limited government – The bill creates additional requirements an applicant must meet when establishing permanent residence for receiving a homestead exemption.

Ensure lower taxes – The bill enables applicants for homestead exemption to demonstrate extenuating circumstances to the property appraiser in order to receive an exemption from the deadline for application.

#### B. EFFECT OF PROPOSED CHANGES:

##### **Background**

Article VII, s. 4 of the Florida Constitution, requires a just valuation of all property for ad valorem taxation, with certain exceptions. Florida property appraisers have the statutory responsibility to list and determine the just value of all real property in each county, each year, for purposes of ad valorem taxation.<sup>1</sup>

Section 193.023, F.S., requires property appraisers to complete an assessment of the value of all property no later than July 1 of each year, except that the Department of Revenue may, for good cause, extend the time for completion of assessment of all property. It also provides that in assessing the value of real property, the property appraiser must physically inspect each property every five years to ensure that the tax roll meets all the requirements of law. In addition, the property appraiser must physically inspect any parcel of taxable real property upon the request of the taxpayer or owner. In valuing property in accordance with constitutional and statutory requirements, the property appraiser may adjust the assessed value placed on any parcel or group of parcels based on mass data collected, on ratio studies prepared by an agency authorized by law, or pursuant to regulations of the Department of Revenue.

##### **Effect of Bill**

Section 193.023, F.S., requires the physical inspection of real property every five years for purposes of assessing the value of the property. The bill allows the property appraiser, at his or her discretion and where geographically suitable, to use image technology in lieu of physical inspection to ensure the tax roll meets all requirements of law.

Section 196.011, F.S., requires persons with legal title to real or personal property, who are entitled to exemption from taxation, to make application for exemption on or before March 1 of each year. The bill permits applicants demonstrating extenuating circumstances to the property appraiser to receive an exemption to the March 1 deadline.

Section 196.015, F.S., contains eight factors a property appraiser may consider in determining whether a person is entitled to a homestead exemption as a permanent resident of Florida. The bill requires recordation of formal declarations of domicile in the public records of the county in which exemption is sought. It replaces informal statements of the applicant with evidence of the location of the school where the applicant's dependent children are registered; place where the applicant is registered to vote with proof of voter registration; place of issuance of a driver's license with the requirement of a Florida driver license; and place of motor vehicle registration with the requirement of Florida vehicle registration. It adds location of bank statement and checking accounts to the factors that may be considered as well as proof of payment of utilities at the property for which permanent residency is

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<sup>1</sup> Section 193.085(1), F.S.  
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claimed.

**C. SECTION DIRECTORY:**

Section 1 amends s. 193.023, F.S., to revise the authority of the property appraiser to inspect property for assessment purposes.

Section 2 amends s. 196.011, F.S., to revise required time limitations for filing applications for homestead exemptions and to revise procedural requirements for property appraiser approval of such exemptions.

Section 3 amends s. 196.015, F.S., to revise factors for consideration by property appraisers in determining permanent residency for homestead exemption purposes.

Section 4 provides an effective date of July 1, 2008.

**II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT**

**A. FISCAL IMPACT ON STATE GOVERNMENT:**

1. Revenues:

None.<sup>2</sup>

2. Expenditures:

None.<sup>3</sup>

**B. FISCAL IMPACT ON LOCAL GOVERNMENTS:**

1. Revenues:

Local governments may experience a positive change in revenues due to fewer fraudulent applications for homestead exemption.

2. Expenditures:

None.

**C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:**

Individuals applying for homestead exemption may be required to obtain a Florida driver license or registration for motor vehicles, boats, or aircraft owned or operated in this state.

**D. FISCAL COMMENTS:**

None.

**III. COMMENTS**

**A. CONSTITUTIONAL ISSUES:**

1. Applicability of Municipality/County Mandates Provision:

The mandates provision is not applicable because the bill does not: require counties or municipalities to spend funds or take an action requiring the expenditure of funds; reduce the percentage of a state

<sup>2</sup> Department of Revenue 2008 Bill Analysis, HB 595, February 11, 2008, at 3.

<sup>3</sup> *Id.*



tax shared with counties or municipalities; or reduce the authority that counties and municipalities have to raise revenue in the aggregate.

2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

None.

D. STATEMENT OF THE SPONSOR

House Bill 595 equips appraisers with the tools they need to crack down on abuse of the Homestead Exemption by out-of-state residents. Additionally, HB 595 clears an unnecessarily difficult hurdle required of those who have filed applications for the Homestead Exemption late and will save appraisers millions of dollars by allowing them to utilize precision imaging technology in lieu of intrusive and time consuming physical inspections.<sup>4</sup>

#### IV. AMENDMENTS/COUNCIL SUBSTITUTE CHANGES

Not applicable.

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<sup>4</sup> Email from the office of Rep. Nelson, March 11, 2008.

1                                A bill to be entitled  
 2        An act relating to property appraisers; amending s.  
 3        193.023, F.S.; revising authority of the property  
 4        appraiser to inspect property for assessment purposes;  
 5        amending s. 196.011, F.S.; revising required time  
 6        limitations for filing applications for homestead  
 7        exemptions; revising procedural requirements for property  
 8        appraiser approval of such exemptions; amending s.  
 9        196.015, F.S.; revising factors for consideration by  
 10       property appraisers in determining permanent residency for  
 11       homestead exemption purposes; providing an effective date.

12  
 13       Be It Enacted by the Legislature of the State of Florida:

14  
 15                Section 1.    Subsection (2) of section 193.023, Florida  
 16       Statutes, is amended to read:

17                193.023    Duties of the property appraiser in making  
 18       assessments.--

19                (2)    In making his or her assessment of the value of real  
 20       property, the property appraiser is required to physically  
 21       inspect the property at least once every 5 years. Where  
 22       geographically suitable, and at the discretion of the property  
 23       appraiser, the property appraiser may use image technology in  
 24       lieu of physical inspection to ensure that the tax roll meets  
 25       all requirements of the law, and may review image technology, as  
 26       ~~the property appraiser deems necessary, to ensure that the tax~~  
 27       ~~roll meets all the requirements of law.~~    However, the property

28 appraiser shall physically inspect any parcel of taxable real  
 29 property upon the request of the taxpayer or owner.

30 Section 2. Subsection (8) of section 196.011, Florida  
 31 Statutes, is amended to read:

32 196.011 Annual application required for exemption.--

33 (8) Any applicant who is qualified to receive any  
 34 exemption under subsection (1) and who fails to file an  
 35 application by March 1, ~~must~~ may file an application for the  
 36 exemption with the property appraiser on or before the 25th day  
 37 following the mailing by the property appraiser of the notices  
 38 required under s. 194.011(1). Upon receipt of sufficient  
 39 evidence, as determined by the property appraiser, demonstrating  
 40 the applicant was unable to apply for the exemption in a timely  
 41 manner or otherwise demonstrating extenuating circumstances  
 42 judged by the property appraiser to warrant granting the  
 43 exemption, the property appraiser may grant the exemption. If  
 44 the applicant fails to produce sufficient evidence demonstrating  
 45 the applicant was unable to apply for the exemption in a timely  
 46 manner or otherwise demonstrating extenuating circumstances as  
 47 judged by the property appraiser, the applicant ~~and~~ may file,  
 48 pursuant to s. 194.011(3), a petition with the value adjustment  
 49 board requesting that the exemption be granted. Such petition  
 50 must ~~may~~ be filed ~~at any time~~ during the taxable year on or  
 51 before the 25th day following the mailing of the notice by the  
 52 property appraiser as provided in s. 194.011(1). Notwithstanding  
 53 the provisions of s. 194.013, such person must pay a  
 54 nonrefundable fee of \$15 upon filing the petition. Upon  
 55 reviewing the petition, if the person is qualified to receive

56 the exemption and demonstrates particular extenuating  
 57 circumstances judged by ~~the property appraiser or~~ the value  
 58 adjustment board to warrant granting the exemption, ~~the property~~  
 59 ~~appraiser or~~ the value adjustment board may grant the exemption  
 60 for the current year.

61 Section 3. Section 196.015, Florida Statutes, is amended  
 62 to read:

63 196.015 Permanent residency; factual determination by  
 64 property appraiser.--Intention to establish a permanent  
 65 residence in this state is a factual determination to be made,  
 66 in the first instance, by the property appraiser. Although any  
 67 one factor is not conclusive of the establishment or  
 68 nonestablishment of permanent residence, the following are  
 69 relevant factors that may be considered by the property  
 70 appraiser in making his or her determination as to the intent of  
 71 a person claiming a homestead exemption to establish a permanent  
 72 residence in this state:

73 (1) A formal declaration ~~declarations~~ of domicile by the  
 74 applicant recorded in the public records of the county in which  
 75 the exemption is being sought.

76 (2) Evidence of the location where the applicant's  
 77 dependent children are registered for school ~~informal statements~~  
 78 ~~of the applicant.~~

79 (3) The place of employment of the applicant.

80 (4) The previous permanent residency by the applicant in a  
 81 state other than Florida or in another country and the date non-  
 82 Florida residency was terminated.

83           (5) Proof of voter registration in this state with the  
 84 voter-identification-card address of the applicant matching the  
 85 address of the physical location where the exemption is being  
 86 sought ~~The place where the applicant is registered to vote.~~

87           (6) A valid Florida driver's license and evidence of  
 88 relinquishment of driver's licenses from any other states ~~The~~  
 89 ~~place of issuance of a driver's license to the applicant.~~

90           (7) ~~The place of~~ Issuance of a Florida license tag on any  
 91 motor vehicle owned by the applicant.

92           (8) The address as listed on federal income tax returns  
 93 filed by the applicant.

94           (9) The location where the applicant's bank statements and  
 95 checking accounts are registered.

96           (10) Proof of payment for utilities at the property for  
 97 which permanent residency is being claimed.

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

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

Bill No. **HB 595**

COUNCIL/COMMITTEE ACTION

ADOPTED                                   \_\_\_ (Y/N)  
ADOPTED AS AMENDED                   \_\_\_ (Y/N)  
ADOPTED W/O OBJECTION               \_\_\_ (Y/N)  
FAILED TO ADOPT                       \_\_\_ (Y/N)  
WITHDRAWN                              \_\_\_ (Y/N)  
OTHER                                    \_\_\_\_\_

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1 Council/Committee hearing bill: Committee on State Affairs  
2 Representative(s) Nelson offered the following:  
3

4       **Amendment (with title amendment)**

5       Remove lines 61-97  
6

7       -----

8                                   **T I T L E   A M E N D M E N T**

9       Remove lines 8-11 and insert:

10      appraiser approval of such exemptions; providing an effective  
11      date.  
12

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2

Bill No. **HB 595**

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION \_\_\_\_\_ (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

1 Council/Committee hearing bill: Committee on State Affairs  
2 Representative(s) Schultz offered the following:

3  
4 **Amendment (with title amendment)**

5 Between lines 97 and 98 insert:

6 Section 4. Subsection (8) is added to section 196.031,  
7 Florida Statutes, to read:

8 196.031 Exemption of homesteads.--

9 (8) In the case of a minor who has inherited homestead  
10 property pursuant to s. 732.4015, the minor shall be deemed to  
11 be a permanent resident of the homestead property until such  
12 time as the minor reaches majority.

13 Section 5. Section 196.061, Florida Statutes, is amended  
14 to read:

15 196.061 Rental of homestead to constitute  
16 abandonment.--The rental of an entire dwelling previously  
17 claimed to be a homestead for tax purposes shall constitute the  
18 abandonment of said dwelling as a homestead, and said  
19 abandonment shall continue until such dwelling is physically  
20 occupied by the owner thereof. However, such abandonment of such  
21 homestead after January 1 of any year shall not affect the

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2

22 homestead exemption for tax purposes for that particular year so  
23 long as this provision is not used for 2 consecutive years. The  
24 provisions of this section shall not apply to:

25 (1) A member of the Armed Forces of the United States  
26 whose service in such forces is the result of a mandatory  
27 obligation imposed by the federal Selective Service Act or who  
28 volunteers for service as a member of the Armed Forces of the  
29 United States; or

30 (2) A minor who has inherited homestead property pursuant  
31 to s. 732.4015.

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**T I T L E   A M E N D M E N T**

35

Remove line(s) 11 and insert:

36

homestead exemption purposes; amending s. 196.031, F.S.;

37

providing for certain minors to be deemed permanent

38

residents of homestead property for certain purposes;

39

amending s. 196.061, F.S.; providing for nonapplication of

40

certain homestead abandonment provisions to minors

41

inheriting homestead property; providing an effective

42

date.

43

44