

House Bill No. 1-B

An act relating to ad valorem taxation; amending s. 200.001, F.S.; providing definitions for purposes of provisions governing the fixing of millage rates; amending s. 200.065, F.S.; revising the method for computing the rolled-back rate; providing that the rolled-back rate excludes the amount paid or applied as a consequence of an obligation measured by the dedicated increment value; requiring that the property appraiser provide instructions to the taxing authorities for computing the maximum millage rate; revising the method of calculating the maximum millage rate beginning in the 2009-2010 fiscal year; providing an exception for calculating the rolled-back rate for certain counties; recognizing that certain governmental units are municipalities; providing for higher millage rates if adopted by certain required votes of the governing body of the taxing authority or approved by referendum; providing certain exceptions to the limitations on millage rates; providing that a county or municipality is subject to forfeiture of the distribution of the local government half-cent sales tax revenues for 12 months if it or its municipal service taxing units or dependent special districts do not comply with provisions limiting maximum millage rates; requiring the tax collector to hold revenues in escrow during the pendency of any procedure to correct a millage rate or any administrative or judicial challenge to such forfeiture; specifying procedures that a county or municipality, special district dependent thereto, or municipal service taxing unit must follow if it fails to remedy such noncompliance; requiring that the taxing authority repeat its hearing and notice process with respect to preparing a budget and setting millage rates; amending s. 200.068, F.S.; requiring each taxing authority to include calculations upon which maximum millage rates are based in the certification of value; amending s. 218.63, F.S.; prohibiting a county or municipality that levies taxes in excess of the maximum aggregate taxes permitted by law from participating in the distribution of local government half-cent sales tax revenues; amending ss. 193.1142, 194.037, and 1011.71, F.S., relating to approval of the assessment rolls, disclosure of tax impact, and school district taxes; conforming cross-references; creating s. 200.185, F.S.; providing definitions; specifying the maximum millage rates that a county, municipal service taxing unit, municipality, dependent district, or independent district may levy for the 2007-2008 fiscal year based on per capita growth in ad valorem taxes; providing an exception for calculating the rolled-back rate for certain counties; providing that certain units of government are recognized as municipalities; requiring the Department of Revenue to notify property appraisers and county and municipal governing bodies of tax levies used to calculate certain compound annual growth rates; specifying reporting duties of property appraisers and governing bodies; authorizing the Governor to consider reporting failures as grounds constituting malfeasance or neglect of duty; requiring the Department of Revenue to calculate,

in consultation with the Revenue Estimating Conference, and publish the annual growth rate in per capita ad valorem taxes for each taxing authority; providing certain exceptions to the limitations on maximum millage rates; authorizing the Department of Revenue to adopt emergency rules; authorizing the executive director of the Department of Revenue to extend the time specified in law or rule for a local government to adopt its millage rate and budget for the 2007 calendar year; providing an optional method by which a county or municipality may determine fiscal hardship for purposes of a reduction or waiver of processing fees and may be eligible for a road assistance program; repealing s. 3, ch. 2006-311, Laws of Florida, relating to provisions requiring the Department of Revenue to conduct a study of the state's property tax structure and analyze the current homestead exemptions and homestead assessment limitations; amending ss. 193.155 and 193.1551, F.S.; revising the method of calculating homestead assessments pursuant to amendments to the State Constitution; limiting the continued applicability of certain assessment criteria provided under the State Constitution; amending s. 196.031, F.S.; revising the exemption from taxation provided for homesteads; specifying the amount of the exemption based on just value; providing that a owner of property is entitled to an alternative exemption under certain circumstances; deleting certain obsolete provisions; deleting a requirement that each property appraiser compile a list of properties removed from the assessment roll of the school district as a result of exempt value; amending s. 196.002, F.S.; revising certain reporting requirements for the property appraiser in order to conform to changes made by the act; amending s. 197.252, F.S., relating to the homestead tax deferral; conforming provisions to changes made by the act; creating s. 196.183, F.S.; exempting each tangible personal property tax return from a specified amount of assessed value; limiting a single business operation within a county to one exemption; providing a procedure for waiving the requirement to file an annual tangible personal property tax return if the taxpayer is entitled to the exemption; requiring the Department of Revenue to prescribe a form; providing penalties for failure to file a return as required or to claim more exemptions than allowed; providing that the exemption does not apply to mobile homes; amending s. 193.017, F.S.; revising provisions providing for the assessment of property receiving the low-income housing tax credit; providing for the assessment of structural improvements on land owned by a community land trust and used to provide affordable housing; defining the term "community land trust"; providing for the conveyance of structural improvements, subject to certain conditions; specifying the criteria to be used in arriving at just valuation of a structural improvement; creating s. 193.803, F.S.; providing for the assessment of rental property used for workforce housing or affordable housing; authorizing a property owner to appeal a denial of eligibility to the value adjustment board; requiring that a property owner file an application for such classification with the property appraiser or file a petition with the value adjustment board; providing a fee for filing a petition; providing for

reapplication to be made on a short form provided by the Department of Revenue; defining the term “extenuating circumstances” for purposes of granting a classification for January 1, 2008; specifying the types of property that are eligible to be classified as workforce rental housing or affordable rental housing; requiring that property be removed from such classification if its use or program eligibility changes; providing the methodologies for assessing workforce rental housing and affordable rental housing; requiring that the property owner annually provide a rent roll and income and expense statement to the property appraiser for the preceding year; authorizing the property appraiser to base the assessment on the best available information if the property owner fails to provide the rent roll and statement; providing for a tax lien to be filed against property that is misclassified as workforce rental housing or affordable rental housing within a specified period; amending ss. 196.1978, 192.0105, 193.052, 193.461, 194.011, 195.073, and 195.096, F.S., relating to the affordable housing property exemption, taxpayer rights, the preparation and serving of returns, assessments involving agricultural lands, assessment notices and objections, the classification of property, and the review of assessment rolls; conforming provisions to changes made by the act; creating s. 200.186, F.S.; specifying a formula for counties, municipalities, municipal service taxing units, dependent districts, and independent districts to determine a maximum millage rate for the 2008-2009 fiscal year; providing that a taxing authority in violation of such provision forfeits its local government half-cent sales tax revenues; providing certain exceptions to the limitations on millage rates; providing an exception for calculating the rolled-back rate for certain counties; providing that certain units of government are recognized as municipalities; providing that certain provisions of the act apply retroactively; amending ss. 196.011 and 196.111, F.S.; providing a procedure by which a person may make an irrevocable election to have his or her homestead assessed under s. 6(a), Art. VII of the State Constitution rather than under s. 4(c), Art. VII of the State Constitution; requiring the property appraisers to provide notice of such option by mail; amending s. 195.022, F.S.; requiring the Department of Revenue to adopt a form by rule; providing for transitional assessments of homestead property; providing for construction of the act in pari materia with laws enacted during the 2007 Regular Session or any 2007 special session of the Legislature; providing effective dates, one of which is contingent.

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

Section 1. Paragraphs (h), (i), (j), (k), (l), and (m) are added to subsection (8) of section 200.001, Florida Statutes, to read:

200.001 Millages; definitions and general provisions.—

(8)

(h) “Dedicated increment value” means the proportion of the cumulative increase in taxable value within a defined geographic area used to determine a tax increment amount to be paid to a redevelopment trust fund pursuant to s. 163.387(2)(a) or to be paid or applied pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure. Upon creating any obligation for payment to a redevelopment trust fund or otherwise pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure based on an increase in assessed value, the taxing authority shall certify to the property appraiser the boundaries of the designated geographic area and the date of the most recent assessment roll used in connection with the taxation of such property prior to creation of the obligation. If the increment amount payment is not based on a specific proportion of the cumulative increase in taxable value within a defined geographic area, such value shall be reduced by multiplying by a proportion calculated by dividing the payment in the prior year, if any, by the product of the millage rate in the prior year and the cumulative increase in taxable value within the defined geographic area in the prior year. For tax years beginning on or after January 1, 2008, information provided to the property appraiser after May 1 of any year may not be used for the current year’s certification.

(i) “Per capita Florida personal income” means Florida nominal personal income for the four quarters ending the prior September 30, as published by the Bureau of Economic Analysis of the United States Department of Commerce, or its successor, divided by the prior April 1 official estimate of Florida resident population pursuant to s. 186.901, which shall be reported by the Office of Economic and Demographic Research by April 1 of each year.

(j) “Total county ad valorem taxes levied” means all property taxes other than voted levies levied by a county, any municipal service taxing units of that county, and any special districts dependent to that county in a fiscal year.

(k) “Total municipal ad valorem taxes levied” means all property taxes other than voted levies levied by a municipality and any special districts dependent to that municipality in a fiscal year.

(l) “Maximum total county ad valorem taxes levied” means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, calculated pursuant to s. 200.065(5)(a) for fiscal years 2009-2010 and thereafter, pursuant to s. 200.185 for fiscal years 2007-2008 and 2008-2009, and pursuant to s. 200.186 for fiscal year 2008-2009 if SJR 4B or HJR 3B is approved by a vote of the electors.

(m) “Maximum total municipal ad valorem taxes levied” means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, calculated pursuant to s. 200.065(5)(b) for fiscal years 2009-2010 and thereafter, by s. 200.185 for fiscal years 2007-2008 and 2008-2009, and pursuant to s. 200.186 for fiscal year 2008-2009 if SJR 4B or HJR 3B is approved by a vote of the electors.

Section 2. Subsection (1), paragraph (d) of subsection (2), subsection (4), and present subsection (12) of section 200.065, Florida Statutes, are amended, present subsections (5) through (14) of that section are redesignated as subsections (6) through (15), respectively, and a new subsection (5) is added to that section, to read:

200.065 Method of fixing millage.—

(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. 195.073(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, and property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the “rolled-back rate.” The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each county and municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall prescribe the instructions and forms that are necessary to administer this subsection and subsection (5). The information provided pursuant to this subsection shall also be sent to the tax collector by the property appraiser at the time it is sent to each taxing authority.

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days or more than 5 days after the day that the advertisement is first published. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of

the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced prior to the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection ~~(11)~~ (10), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser and the tax collector within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the tax collector. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection ~~(6)~~ (5). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

(5) Beginning in the 2009-2010 fiscal year and in each year thereafter:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for growth in per capita Florida personal income, unless a higher rate is adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 shall exclude the revenues required to be contributed to the county public general hospital for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for growth in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the governing body of the county, municipality, or independent district;
or

2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the governing body of the county, municipality, or independent district or by a three-fourths vote if the governing body has nine or more members or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6); however, if such increase in taxable value exceeds the percentage amounts contained in this subsection, millage rates subject to subsection (5), s. 200.185, or s. 200.186 must be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection.

(13)(12)(a) Any taxing authority in violation of this section, other than subsection (5), shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department of Revenue appropriate state agency.

(b) Within 30 days of the deadline for certification of compliance required by s. 200.068, the department shall notify any taxing authority in violation of this section, other than subsection (5), that it is subject to paragraph (c). Except for revenues from voted levies or levies imposed pursuant to s. 1011.60(6), the revenues of any taxing authority in violation of this section, other than subsection (5), collected in excess of the rolled-back rate shall be held in escrow until the process required by paragraph (c) is completed and approved by the department. The department shall direct the tax collector to so hold such funds.

(c) Any taxing authority so noticed by the department shall repeat the hearing and notice process required by paragraph (2)(d), except that:

1. The advertisement shall appear within 15 days of notice from the department.

2. The advertisement, in addition to meeting the requirements of subsection (3), shall contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

3. The millage newly adopted at this hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted.

4. If the newly adopted millage is less than the amount previously forwarded pursuant to subsection (4), any moneys collected in excess of the new levy shall be held in reserve until the subsequent fiscal year and shall then be utilized to reduce ad valorem taxes otherwise necessary.

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. 200.185, or s. 200.186 because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(3) and this subsection. If the executive director of the Department of Revenue determines that any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), s. 200.185, or s. 200.186, the Department of Revenue and the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county shall follow the procedures set forth in this paragraph or paragraph (e). During the pendency of any procedure under paragraph (e) or any administrative or judicial action to challenge any action taken under this subsection, the tax collector shall hold in escrow any revenues collected by the noncomplying county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county in excess of the amount allowed by subsection (5), s. 200.185, or s. 200.186, as determined by the executive director. Such revenues shall be held in escrow until the process required by paragraph (e) is completed and approved by the department. The department shall direct the tax collector to so hold such funds. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county remedies the noncompliance, any moneys collected in excess of the new levy or in excess of the amount allowed by subsection (5), s. 200.185, or s. 200.186 shall be held in reserve until the subsequent fiscal year and shall then be used to reduce ad valorem taxes otherwise necessary. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county does not remedy the noncompliance, the provisions of s. 218.63 shall apply.

(e) The following procedures shall be followed when the executive director notifies any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county that he or she has determined that such taxing authority is in violation of subsection (5), s. 200.185, or s. 200.186:

1. Within 30 days after the deadline for certification of compliance required by s. 200.068, the executive director shall notify any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county of his or her determination regarding subsection (5), s. 200.185, or s. 200.186 and that such taxing authority is subject to subparagraph 2.

2. Any taxing authority so noticed by the executive director shall repeat the hearing and notice process required by paragraph (2)(d), except that:

a. The advertisement shall appear within 15 days after notice from the executive director.

b. The advertisement, in addition to meeting the requirements of subsection (3), must contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

c. The millage newly adopted at such hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted or the amount allowed by subsection (5), s. 200.185, or s. 200.186. Each taxing authority provided notice pursuant to this paragraph shall recertify compliance with this chapter as provided in s. 200.065 within 15 days after the adoption of a millage at such hearing.

d. The determination of the executive director shall be superseded if the executive director determines that the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has remedied the noncompliance. Such noncompliance shall be determined to be remedied if any such taxing authority provided notice by the executive director pursuant to this paragraph adopt a new millage that does not exceed the maximum millage allowed for such taxing authority under paragraph (5)(a), s. 200.185(1)-(5), or s. 200.186(1), or if any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county adopts a lower millage sufficient to reduce the total taxes levied such that total taxes levied do not exceed the maximum as provided in paragraph (5)(b), s. 200.185(8), or s. 200.186(3).

e. If any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has not remedied the noncompliance or recertified compliance with this chapter as provided in this paragraph, and the executive director determines that the noncompliance has not been remedied or compliance has not been recertified, the county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(2) and (3) and this subsection.

f. The determination of the executive director is not subject to chapter 120.

Section 3. Section 200.068, Florida Statutes, is amended to read:

200.068 Certification of compliance with this chapter.—Not later than 30 days following adoption of an ordinance or resolution establishing a property tax levy, each taxing authority shall certify compliance with the provisions of this chapter to the Department of Revenue. In addition to a statement of compliance, such certification shall include a copy of the ordinance or resolution so adopted; a copy of the certification of value showing rolled-back millage and proposed millage rates, as provided to the property appraiser pursuant to s. 200.065(1) and (2)(b); maximum millage rates calculated pursuant to s. 200.065(5), s. 200.185, or s. 200.186, together with values and calculations upon which the maximum millage rates are based; and a certified copy of the advertisement, as published pursuant to s. 200.065(3). In certifying compliance, the governing body of the county shall also include a certified copy of the notice required under s. 194.037. However, if the value adjustment board completes its hearings after the deadline for certification under this section, the county shall submit such copy to the department not later than 30 days following completion of such hearings.

Section 4. Subsection (3) is added to section 218.63, Florida Statutes, to read:

218.63 Participation requirements.—

(3) A county or municipality may not participate in the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e).

Section 5. Subsection (5) of section 193.1142, Florida Statutes, is amended to read:

193.1142 Approval of assessment rolls.—

(5) Whenever an assessment roll submitted to the department is returned to the property appraiser for additional evaluation, a review notice shall be issued for the express purpose of the adjustment provided in s. 200.065(11) ~~s. 200.065(10)~~.

Section 6. Paragraph (f) of subsection (1) of section 194.037, Florida Statutes, is amended to read:

194.037 Disclosure of tax impact.—

(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall

be published in a newspaper of general paid circulation in the county. The newspaper selected shall be one of general interest and readership in the community, and not one of limited subject matter, pursuant to chapter 50. The headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(f) In the sixth column, the net shift in taxes to parcels not granted relief by the board. The shift shall be computed as the amount shown in column 5 multiplied by the applicable millage rates adopted by the taxing authorities in hearings held pursuant to s. 200.065(2)(d) or adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution, but without adjustment as authorized pursuant to s. 200.065(6) ~~s. 200.065(5)~~. If for any taxing authority the hearing has not been completed at the time the notice required herein is prepared, the millage rate used shall be that adopted in the hearing held pursuant to s. 200.065(2)(c).

Section 7. Paragraph (i) of subsection (2) of section 1011.71, Florida Statutes, is amended to read:

1011.71 District school tax.—

(2) In addition to the maximum millage levy as provided in subsection (1), each school board may levy not more than 2 mills against the taxable value for school purposes for district schools, including charter schools at the discretion of the school board, to fund:

(i) Payment of the cost of school buses when a school district contracts with a private entity to provide student transportation services if the district meets the requirements of this paragraph.

1. The district's contract must require that the private entity purchase, lease-purchase, or lease, and operate and maintain, one or more school buses of a specific type and size that meet the requirements of s. 1006.25.

2. Each such school bus must be used for the daily transportation of public school students in the manner required by the school district.

3. Annual payment for each such school bus may not exceed 10 percent of the purchase price of the state pool bid.

4. The proposed expenditure of the funds for this purpose must have been included in the district school board's notice of proposed tax for school capital outlay as provided in s. 200.065(10) ~~s. 200.065(9)~~.

Violations of these expenditure provisions shall result in an equal dollar reduction in the Florida Education Finance Program (FEFP) funds for the violating district in the fiscal year following the audit citation.

Section 8. Section 200.185, Florida Statutes, is created to read:

200.185 Maximum millage rates for the 2007-2008 and 2008-2009 fiscal years.—

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

(a) “County of special financial concern” means a county considered fiscally constrained pursuant to s. 218.67 and for which 1 mill will raise less than \$100 per capita.

(b) “Municipality of special financial concern” means a municipality within a county of special financial concern or a municipality that has been at any time since 2001 in a state of financial emergency pursuant to s. 218.503.

(2)(a) The maximum millage rate that a county, a municipal service taxing unit of that county, or a special district dependent to that county may levy by a majority vote of the governing body for the 2007-2008 fiscal year shall be determined as follows:

1. For any county of special financial concern for which the compound annual growth rate in total county ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was no more than 5 percent, 100 percent of the rolled-back rate, as calculated under s. 200.065;

2. For any county not included in subparagraph 1. for which the compound annual growth in total county ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was no more than 7 percent, or, notwithstanding subparagraphs 3., 4., and 5., any county that is a county of special financial concern not included in subparagraph 1., 97 percent of the rolled-back rate, as calculated under s. 200.065;

3. For any county for which the compound annual growth in total county ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 7 percent but no more than 9 percent, 95 percent of the rolled-back rate, as calculated under s. 200.065;

4. For any county for which the compound annual growth in total county ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 9 percent but no more than 11 percent, 93 percent of the rolled-back rate, as calculated under s. 200.065; or

5. For any county for which the compound annual growth in total county ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 11 percent, 91 percent of the rolled-back rate, as calculated under s. 200.065; or

6. For a county authorized to levy a county public hospital surtax under s. 212.055, the maximum millage rate shall exclude the revenues required to be contributed to the county public general hospital for the purposes of

making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the applicable percentage of the rolled-back rate as provided in subparagraphs 1. through 5. has been applied.

(b) The maximum millage rate that may be levied under paragraph (a) may be increased to:

1. The rolled-back rate, as calculated under s. 200.065, if approved by a two-thirds vote of the governing body of the county or special district dependent thereto; or

2. The nonvoted millage rate that was levied in the 2006-2007 fiscal year, if approved by a unanimous vote of the governing body of the county or special district dependent thereto or by a three-fourths vote if the governing body has nine or more members.

(c) Upon approval of a maximum rate as provided in paragraph (b), a higher rate may be levied if approved by a referendum of the voters.

(3)(a) The maximum millage rate that a municipality or a special district dependent to a municipality may levy by a majority vote of the governing body for the 2007-2008 fiscal year shall be determined as follows:

1. For any municipality of special financial concern or any municipality for which the compound annual growth in total municipal ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was no more than 6 percent, or, for a municipality that first levied ad valorem taxes in the 2002-2003 fiscal year, 100 percent of the rolled-back rate, as calculated under s. 200.065;

2. For any municipality for which the compound annual growth in total municipal ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 6 percent but no more than 7.5 percent, 97 percent of the rolled-back rate, as calculated under s. 200.065;

3. For any municipality for which the compound annual growth in total municipal ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 7.5 percent but no more than 10.5 percent, 95 percent of the rolled-back rate, as calculated under s. 200.065;

4. For any municipality for which the compound annual growth in total municipal ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 10.5 percent but no more than 12.4 percent, 93 percent of the rolled-back rate, as calculated under s. 200.065; or

5. For any municipality for which the compound annual growth in total municipal ad valorem taxes levied, as defined in s. 200.001, per capita from fiscal year 2001-2002 to fiscal year 2006-2007 was greater than 12.4 percent, 91 percent of the rolled-back rate, as calculated under s. 200.065.

(b) The maximum millage rate that may be levied under paragraph (a) may be increased to:

1. The rolled-back rate, as calculated under s. 200.065, if approved by a two-thirds vote of the governing body of the municipality or special district dependent thereto; or

2. The nonvoted millage rate that was levied in the 2006-2007 fiscal year, if approved by a unanimous vote of the governing body of the municipality or special district dependent thereto or by a three-fourths vote if the governing body has nine or more members.

(c) Upon approval of a maximum rate as provided in paragraph (b), a higher rate may be levied if approved by a referendum of the voters.

(4) The maximum millage rate that an independent special district may levy by a majority vote of the governing body for the 2007-2008 fiscal year is 97 percent of the rolled-back rate, as calculated under s. 200.065.

(a) The maximum millage rate specified in this subsection may be increased to the rolled-back rate if approved by a two-thirds vote of the governing body of the independent special district.

(b) The maximum millage rate specified in this subsection may be increased to the nonvoted millage rate that was levied in the 2006-2007 fiscal year, if approved by a unanimous vote of the governing body of the independent special district or by a three-fourths vote if the governing body has nine or more members.

(c) Upon approval of a maximum rate in paragraph (b), a higher rate may be levied if approved by a referendum of the voters.

(d) For the purpose of calculating maximum millage rates for the 2007-2008 fiscal year under this section, municipal service taxing units and special districts dependent to a county or municipality, the predominant function of which is to provide emergency medical or fire rescue services, shall be considered independent special districts and shall not be included for purposes of calculating the maximum millage rate under subsections (2) and (3).

(5) In the 2008-2009 fiscal year, a county, municipal service taxing units of that county, and special districts dependent to that county; a municipality and special districts dependent to that municipality; and an independent special district may levy a maximum millage determined as follows:

(a) The maximum millage rate that may be levied shall be the rolled-back rate calculated pursuant to s. 200.065 and adjusted for growth in per capita Florida personal income, except that ad valorem tax revenue levied in the 2007-2008 fiscal year shall be reduced by any tax revenue resulting from a millage rate approved by a super majority vote of the governing board of the taxing authority in excess of the maximum rate that could have been levied by a majority vote as provided in this section. For a county authorized to levy a county public hospital surtax under s. 212.055, the maximum millage rate

shall exclude the revenues required to be contributed to the county public general hospital for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the applicable percentage of the rolled-back rate as provided in subparagraphs (2)(a)1. through 5. has been applied.

(b) A rate of not more than 110 percent of the rate in paragraph (a) may be levied if approved by a two-thirds vote of the governing body.

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

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

(7) On or before June 25, 2007, the executive director of the Department of Revenue shall notify each property appraiser and the chair of the governing body of each county and municipality of the amount of the tax levies that will be used to calculate each jurisdiction's compound annual growth rate as determined in this subsection. On or before July 2, 2007, each property appraiser and the chair of each such governing body, or their designee, shall report to the executive director whether the information that was provided is correct and, if incorrect, provide corrected information along with the basis for any correction. The Governor may consider failure to report as required in this subsection as sufficient grounds to constitute malfeasance or neglect of duty by any person required to report under this subsection. On or before July 13, 2007, the executive director of the Department of Revenue, after consultation with the Revenue Estimating Conference, shall determine and publish on the Department of Revenue's website the compound annual growth rate in per capita property tax levies for each county and municipality, exclusive of voted levies, calculated from fiscal year 2001-2002 through fiscal year 2006-2007, based on the April 1 official population estimates of 2001 and 2006, respectively, for each jurisdiction pursuant to s. 186.901, exclusive of inmate and patient populations. The determination and publication made pursuant to this subsection is not subject to the provisions of chapter 120.

(8) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed in any year the maximum millage rate calculated pursuant to this section if the total county ad valorem taxes levied or total municipal ad valorem taxes levied, as defined in s. 200.001, do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied, as defined in s. 200.001, respectively. Voted millage, as defined in s. 200.001, and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to the limitation on millage rates provided by this

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

Section 9. The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act. Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules.

Section 10. To the extent that the deadlines and timeframes in current law are inconsistent with implementing the requirements of this act, the executive director of the Department of Revenue may extend the time periods specified by statute or rule for the local government millage and budget adoption process for the 2007 calendar year. The executive director of the Department of Revenue may grant such extensions at his or her own initiation or at the written request of a local government. Such extensions may not exceed 21 calendar days.

Section 11. For state fiscal years 2007-2008 and 2008-2009, the millage rate levied in 2006 may, at the option of a county or municipality, be used for purposes of determining fiscal hardship under s. 218.075, Florida Statutes, and eligibility under s. 218.23, Florida Statutes, or s. 339.2816, Florida Statutes.

Section 12. Effective August 1, 2007, section 3 of chapter 2006-311, Laws of Florida, is repealed.

Section 13. Section 193.155, Florida Statutes, is amended to read:

193.155 Homestead assessments.—

(1) Homestead property shall be assessed under the provisions of s. 4(c), Art. VII of the State Constitution, pursuant to s. 27, Art. XII of the State Constitution, at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption.

~~(1) Beginning in 1995, or the year following the year the property receives homestead exemption, whichever is later, the property shall be reas-~~

sessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or

(b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) Homestead property shall continue to be assessed under the provisions of s. 4(c), Art. VII of the State Constitution, pursuant to s. 27, Art. XII of the State Constitution, until the owner of the homestead property makes an irrevocable election to no longer have the homestead assessed under s. 4(c), Art. VII of the State Constitution. After the owner makes an irrevocable election, the homestead may not be assessed under the provisions of s. 4(c), Art. VII of the State Constitution.

~~(3)(2)~~ If the assessed value of the property as calculated under subsection (1) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

~~(4)(3) Except as provided in this subsection, Property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership and is not eligible for assessment under this section. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change in ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except as provided in this subsection. There is no change of ownership if:~~

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

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

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

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

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

(5)(4)(a) Except as provided in paragraph (b), changes, additions, or improvements to homestead property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of homestead property damaged or destroyed by misfortune or calamity shall not increase the homestead property's assessed value when the square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction. Additionally, the homestead property's assessed value shall not increase if the total square footage of the homestead property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the homestead property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (1). The homestead property's assessed value shall be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the damage or destruction shall be assessed pursuant to subsection (6) (5). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the homestead.

(c) Changes, additions, or improvements that replace all or a portion of real property that was damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as if such damage or destruction had not occurred and in accordance with paragraph (b) if the owner of such property:

1. Was permanently residing on such property when the damage or destruction occurred;
2. Was not entitled to receive homestead exemption on such property as of January 1 of that year; and
3. Applies for and receives homestead exemption on such property the following year.

(d) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the homestead property by the owner or by an owner association, which improvements directly benefit the homestead property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(6)(5) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(7)(6) Only property that receives a homestead exemption is subject to this section. No portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is subject to this section. When property is assessed under s. 193.461, s. 193.501, or s. 193.505 and contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, for the assessment to be subject to the limitation in this section.

(8)(7) If a person received a homestead exemption limited to that person's proportionate interest in real property, the provisions of this section apply only to that interest.

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

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

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

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

(10)(9) If the property appraiser determines that for any year or years within the prior 10 years a person who was not entitled to the homestead property assessment limitation granted under this section was granted the homestead property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, when a person entitled to exemption pursuant to s. 196.031 inadvertently receives the limitation pursuant to this section following a change of ownership, the assessment of such property must be corrected as provided in paragraph (9)(8)(a), and the person need not pay the unpaid taxes, penalties, or interest.

Section 14. Section 193.1551, Florida Statutes, is amended to read:

193.1551 Assessment of certain homestead property damaged in 2004 named storms.—Notwithstanding the provisions of s. 193.155(5)(4), the assessment at just value for changes, additions, or improvements to homestead property assessed under the provisions of s. 4(c), Art. VII of the State Constitution, pursuant to s. 27, Art. XII of the State Constitution, which was rendered uninhabitable in one or more of the named storms of 2004 shall be

limited to the square footage exceeding 110 percent of the homestead property's total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an addition, or an improvement that is subject to assessment at just value. The provisions of this section are limited to homestead properties in which repairs are completed by January 1, 2008, and apply retroactively to January 1, 2005.

Section 15. Subsections (1), (2), (3), and (4) of section 196.031, Florida Statutes, are amended to read:

196.031 Exemption of homesteads.—

(1) Every person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who resides thereon and in good faith makes the same his or her permanent residence, or the permanent residence of another or others legally or naturally dependent upon such person, is entitled to an exemption from all taxation, except for assessments for special benefits, of 75 percent of the just value up to \$200,000 and 15 percent of the just value from \$200,001 up to \$500,000 ~~up to the assessed valuation of \$5,000~~ on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. ~~The \$500,000 threshold shall be adjusted each year by the percentage change in per capita Florida personal income, as defined in s. 200.001. The exemption may not be less than \$50,000; however, for low-income seniors who meet the eligibility criteria under s. 196.075, the exemption may not be less than \$100,000.~~ Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as shall reside thereon, as their respective interests shall appear. If only one of the owners of an estate held by the entireties or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption as specified ~~in this subsection~~ of up to the assessed valuation of \$5,000 on the residence and contiguous real property. However, no such exemption of more than ~~the amount specified in this subsection~~ \$5,000 is allowed to any one person or on any one dwelling house, except that an exemption up to the ~~amount specified in this subsection~~ assessed valuation of \$5,000 may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entireties or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

(2) For persons whose homestead property is assessed under s. 4(c), Art. VII of the State Constitution, pursuant to s. 27, Art. XII of the State Constitution, the exemption provided in subsection (1) is limited to the exemption to which they would have been entitled under s. 6(a) through (d), Art. VII of the State Constitution as it existed on December 31, 2007.

~~(3)(2)~~ As used in subsection (1), the term “cooperative corporation” means a corporation, whether for profit or not for profit, organized for the purpose of owning, maintaining, and operating an apartment building or apartment buildings or a mobile home park to be occupied by its stockholders or members; and the term “tenant-stockholder or member” means an individual who is entitled, solely by reason of his or her ownership of stock or membership in a cooperative corporation, as evidenced in the official records of the office of the clerk of the circuit court of the county in which the apartment building is located, to occupy for dwelling purposes an apartment in a building owned by such corporation or to occupy for dwelling purposes a mobile home which is on or a part of a cooperative unit. A corporation leasing land for a term of 98 years or more for the purpose of maintaining and operating a cooperative thereon shall be deemed the owner for purposes of this exemption.

~~(4)(3)(a)~~ For every person who is entitled to the exemption provided in subsection (1), who is a permanent resident of this state, and who is 65 years of age or older, the exemption is increased to \$10,000 of assessed valuation for taxes levied by governing bodies of counties, municipalities, and special districts.

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

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

~~(d)~~ For every person who is entitled to the exemption provided in subsection (1) and who is a permanent resident of this state, the exemption is increased to a total of \$25,000 of assessed valuation for taxes levied by governing bodies of school districts.

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

~~(4)~~ The property appraisers of the various counties shall each year compile a list of taxable property and its value removed from the assessment rolls of each school district as a result of the excess of exempt value above that amount allowed for nonschool levies as provided in subsections (1) and (3), as well as a statement of the loss of tax revenue to each school district from levies other than the minimum financial effort required pursuant to s.

1011.60(6), and shall deliver a copy thereof to the Department of Revenue upon certification of the assessment roll to the tax collector.

Section 16. Section 196.002, Florida Statutes, is amended to read:

196.002 Legislative intent.—For the purposes of assessment roll record-keeping and reporting,:

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

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

Section 17. Paragraph (b) of subsection (2) of section 197.252, Florida Statutes, is amended to read:

197.252 Homestead tax deferral.—

(2)

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

Section 18. Section 196.183, Florida Statutes, is created to read:

196.183 Exemption for tangible personal property.—

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

(2) The requirement that an annual tangible personal property tax return pursuant to s. 193.052 be filed for taxpayers owning taxable property the value of which, as listed on the return, does not exceed the exemption provided in this section is waived. In order to qualify for this waiver, a taxpayer must file an initial return on which the exemption is taken. If, in subsequent years, the taxpayer owns taxable property the value of which, as listed on the return, exceeds the exemption, the taxpayer is obligated to file a return. The taxpayer may again qualify for the waiver only after filing a return on which the value as listed on the return does not exceed the exemption. A return filed or required to be filed shall be considered an application filed or required to be filed for the exemption under this section.

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

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

Section 19. Section 193.017, Florida Statutes, is amended to read:

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

193.017 Assessment of structural improvements on land owned by a community land trust and used to provide affordable housing.—

(1) As used in this section, the term “community land trust” means a nonprofit entity that is qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and has as one of its purposes the acquisition of land to be held in perpetuity for the primary purpose of providing affordable homeownership.

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

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

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

(b) If the ground lease and all amendments and supplements thereto, or a memorandum documenting how such lease and amendments or supplements restrict the price at which the improvements may be sold, is recorded in the official public records of the county in which the leased land is located, the recorded lease and any amendments and supplements, or the recorded memorandum, shall be deemed a land use regulation during the term of the lease as amended or supplemented.

Section 20. Section 193.803, Florida Statutes, is created to read:

193.803 Assessment of eligible rental property used for workforce and affordable housing; classification.—

(1) Upon the property owner's application on a form prescribed by the Department of Revenue, the property appraiser shall annually classify for assessment purposes all eligible property used for workforce rental housing or affordable rental housing. Eligibility shall be as provided in this section.

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

(3)(a) Eligible property may not be classified as workforce rental housing or affordable rental housing unless an application is filed on or before March 1 of each year. Before approving a classification, the property appraiser may require the property owner to furnish such information as may reasonably be required to establish that the property was actually used as required by this section. Failure by a property owner to apply for classification of eligible property as workforce rental housing or affordable rental housing by March 1 constitutes a 1-year waiver of the privilege granted under this section for workforce rental housing assessment or affordable rental housing assessment. However, a property owner who is qualified to receive a workforce rental housing classification or an affordable rental housing classification but who fails to file an application by March 1, may file an application for the classification, and may file, under s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition

may be filed at any time during the taxable year on or before the 25th day following the mailing of the assessment notice by the property appraiser as required under s. 194.011(1). Notwithstanding the provisions of s. 194.013, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon review of the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the classification, the property appraiser or the value adjustment board may grant the classification. An owner of property classified as workforce rental housing or affordable rental housing in the previous tax year whose ownership or use has not changed may reapply on a short form prescribed by the department. A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for the renewal of the classification of property within the county as workforce rental housing or affordable rental housing after an initial classification is granted by the property appraiser. Such waiver may be revoked by a majority vote of the governing body of the county. Notwithstanding such waiver, an application must be refiled when any property granted the classification is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant ceases to use the property as workforce rental housing or affordable rental housing, or when the status of the owner changes so as to change the classified status of the property.

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

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

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

(b) Rental property for multifamily housing, commercial fishing workers and farmworkers, families, persons who are homeless, or the elderly which is funded and rent restricted by the Florida Housing Finance Corporation under s. 420.5087, s. 420.5089, s. 420.509, or s. 420.5095, the State Housing Initiatives Partnership Program under s. 420.9072, s. 420.9075, or s. 42 of the Internal Revenue Code of 1986, 26 U.S.C. s. 42; the HOME Investment Partnership Program under the Cranston-Gonzalez National Affordable Housing Act, 42 U.S.C. ss. 12741 et seq.; or the Federal Home Loan Bank’s Affordable Housing Program established pursuant to the Financial Institutions Reform, Recovery and Enforcement Act of 1989, Pub. L. No. 101-73.

(c) Multifamily residential rental property of 10 or more units which is certified by the local public housing agency as having 100 percent of its units

used to provide affordable housing for extremely-low-income persons, very-low-income persons, low-income persons, or moderate-income persons as specified in s. 420.0004 and which is subject to a land use agreement or other agreement that is recorded in the official records of the county in which the property is located and which recorded agreement restricts the use of the property to affordable housing for a period of at least 20 years.

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

(6) In years in which the proper application for classification as workforce rental housing or affordable rental housing has been made and granted, the assessment of such property shall be based upon its use as workforce rental housing or affordable rental housing and by applying the following methodologies, subject to the provisions of subsection (7):

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

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

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

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

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

(7) By April 1 of each year, the property owner must provide the property appraiser with a return on a form and in a manner prescribed by the Department of Revenue which includes a rent roll and an income and expense statement for the preceding year. After a review of the rent roll and the income and expense statement, the property appraiser may request additional information from the property owner as may be reasonably required to consider the methodologies in subsection (6). Failure to timely provide the property appraiser with the requested information, including failure to meet any extension that may be granted for the submission of information, shall result in an estimated assessment based on the best available information instead of an assessment based on the methodologies provided in subsection (6). Such assessment shall be deemed to be prima facie correct and may be included on the tax roll, and taxes may be extended on the tax roll in the same manner as for all other taxes.

(8) It is the duty of the owner of any property used for workforce rental housing or affordable rental housing that has been granted the classification for assessment under this section who is not required to file an annual application or statement to notify the property appraiser promptly whenever the use of the property, or the status or condition of the owner, changes so as to change the classified status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such classification, the owner of the property is subject to the taxes otherwise due and owing as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the additional taxes owed. It is the duty of the property appraiser making such determination to record in the public records of the county in which the rental property is located a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien, when filed, attaches to any property identified in the notice of tax lien owned by the person or entity that illegally or improperly received the classification. If such person or entity no longer owns property in that county but owns property in another county or counties in the state, the property appraiser shall record in such other county or counties a notice of tax lien identifying the property owned by such person or entity in such county or counties which becomes a lien against the identified property.

Section 21. Section 196.1978, Florida Statutes, is amended to read:

196.1978 Affordable housing property exemption.—Property used to provide affordable housing serving eligible persons as defined by s. 159.603(7) and natural persons or families meeting the extremely-low, very-low, low, or moderate persons meeting income limits specified in s. 420.0004 s. 420.0004(8), (10), (11), and (15), which property is owned entirely by a nonprofit entity that which is a corporation not for profit which is qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and which complies with Rev. Proc. 96-32, 1996-1 C.B. 717 or a limited partnership, the sole general partner of which is a corporation not for profit which is qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and which complies with Rev. Proc. 96-32, 1996-1 C.B. 717, shall be considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property which provide housing to natural persons or families that meet the extremely-low, very-low, low, or moderate income limits specified individuals with incomes as defined in s. 420.0004 s. 420.0004(10) and (15) shall be exempt from ad valorem taxation to the extent authorized in s. 196.196. All property identified in this section shall comply with the criteria for determination of exempt status to be applied by property appraisers on an annual basis as defined in s. 196.195. The Legislature intends that any property owned by a limited liability company or a limited partnership that which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) shall be treated as owned by its sole member or sole general partner. The exemption provided in this section also extends to land that is owned by an exempt entity and that is subject to a 99-year or longer ground lease for the purpose of providing affordable homeownership.

Section 22. Paragraph (a) of subsection (1) and paragraphs (b) and (c) of subsection (2) of section 192.0105, Florida Statutes, are amended to read:

192.0105 Taxpayer rights.—There is created a Florida Taxpayer’s Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer’s Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(a) The right to be mailed notice of proposed property taxes and proposed or adopted non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and ~~(14)(a)~~ ~~(13)(a)~~, and 200.069). The notice must also inform the taxpayer that the final tax bill may contain additional non-ad valorem assessments (see s. 200.069(10)).

(2) THE RIGHT TO DUE PROCESS.—

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

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

Section 23. Subsection (2) of section 193.052, Florida Statutes, is amended to read:

193.052 Preparation and serving of returns.—

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

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

Section 24. Paragraph (d) of subsection (3) of section 193.461, Florida Statutes, is amended to read:

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

(3)

(d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155 or to qualify for the homestead exemption under s. 196.031(1). The remaining property may be classified under the provisions of paragraphs (a) and (b).

Section 25. Paragraph (d) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, an application for classification as workforce rental housing or affordable rental housing, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 193.803, or s. 196.193 or notice by the tax collector under s. 197.253.

Section 26. Subsection (1) of section 195.073, Florida Statutes, is amended to read:

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

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

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

1. Single family.
2. Mobile homes.
3. Multifamily.
4. Condominiums.
5. Cooperatives.
6. Retirement homes.

(b) Commercial and industrial.

(c) Agricultural.

(d) Nonagricultural acreage.

(e) High-water recharge.

(f) Historic property used for commercial or certain nonprofit purposes.

(g) Exempt, wholly or partially.

(h) Centrally assessed.

(i) Leasehold interests.

(j) Time-share property.

(k) Workforce rental housing and affordable rental housing property.

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

Section 27. Paragraph (a) of subsection (3) of section 195.096, Florida Statutes, is amended to read:

195.096 Review of assessment rolls.—

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical measures computed under this section for the real property assessment roll as a whole, the

personal property assessment roll as a whole, and independently for the following real property classes whenever the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

1. Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.
2. Residential property that consists of two or more primary living units.
3. Agricultural, high-water recharge, historic property used for commercial or certain nonprofit purposes, workforce rental housing and affordable rental housing property, and other use-valued property.
4. Vacant lots.
5. Nonagricultural acreage and other undeveloped parcels.
6. Improved commercial and industrial property.
7. Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property.

When one of the above classes constituted less than 5 percent of the total assessed value of all real property in a county on the previous assessment roll, the department may combine it with one or more other classes of real property for purposes of assessment ratio studies or use the weighted average of the other classes for purposes of calculating the level of assessment for all real property in a county. The department shall also publish such results for any subclassifications of the classes or assessment rolls it may have chosen to study.

Section 28. Section 200.186, Florida Statutes, is created to read:

200.186 Maximum millage rates for the 2008-2009 fiscal year.—

(1) In the 2008-2009 fiscal year, a county, municipal service taxing units of that county, and special districts dependent to that county; a municipality and special districts dependent to that municipality; and an independent special district may levy a maximum millage that is determined as follows:

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

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

2. The taxable value within the jurisdiction of each taxing authority, as used in the calculation of the rolled-back rate, shall be increased by the

amount necessary to offset any reduction in taxable value occurring as a result of the amendments to the State Constitution contained in SJR 4B or HJR 3B revising the homestead tax exemption and providing an exemption from ad valorem taxation for tangible personal property. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 shall exclude the revenues required to be contributed to the county public general hospital for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied.

a. A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for growth in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the governing body of the county, municipality, or independent district;
or

b. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the governing body of the county, municipality, or independent district or if the rate is approved by a referendum.

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

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

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

(3) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed in any year the maximum millage rate calculated pursuant to this section if the total county ad valorem taxes levied or total municipal ad valorem taxes levied, as defined in s. 200.001, do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied, as defined in s. 200.001, respectively. Total taxes levied may exceed the maximum calculated pursuant to this section as a result of an increase in taxable value above that certified in s. 200.065(1) if such increase is less than the percentage amounts contained in s. 200.065(6); however, if such increase in taxable value exceeds the percentage amounts contained in s. 200.065(6), millage rates subject to this section must be reduced so that total taxes levied do not exceed the maximum. Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers

conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this section.

(4) If the amendments to the State Constitution contained in SJR 4B or HJR 3B revising the homestead tax exemption and providing an exemption from ad valorem taxation for tangible personal property, are approved by a vote of the electors, this section shall supersede the provisions of s. 200.185(5).

Section 29. Subsection (6) and paragraph (a) of subsection (9) of section 196.011, Florida Statutes, are amended to read:

196.011 Annual application required for exemption.—

(6)(a) Once an original application for tax exemption has been granted, in each succeeding year on or before February 1, the property appraiser shall mail a renewal application to the applicant, and the property appraiser shall accept from each such applicant a renewal application on a form to be prescribed by the Department of Revenue. Such renewal application shall be accepted as evidence of exemption by the property appraiser unless he or she denies the application. Upon denial, the property appraiser shall serve, on or before July 1 of each year, a notice setting forth the grounds for denial on the applicant by first-class mail. Any applicant objecting to such denial may file a petition as provided for in s. 194.011(3).

(b) Any person who is entitled to a homestead assessment limitation in the prior year under s. 4(c), Art. VII of the State Constitution shall have the option to file an application for exemption under s. 6(a), Art. VII of the State Constitution no later than March 1 of each year. The application shall advise the applicant of his or her option to make an irrevocable election to no longer have his or her homestead assessed under s. 4(c), Art. VII of the State Constitution. After the irrevocable election, the person's homestead shall be assessed under s. 6(a), Art. VII of the State Constitution.

(9)(a) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for exemption of property within the county after an initial application is made and the exemption granted. The waiver under this subsection of the annual application or statement requirement applies to all exemptions under this chapter except the exemption under s. 196.1995. Notwithstanding such waiver, refile of an application or statement shall be required when any property granted an exemption is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant for homestead exemption ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property, or when an irrevocable election is made to no longer have the homestead assessment limitation under s. 4(c), Art. VII of the State Constitution and the homestead receives the exemption under s. 6(a), Art. VII of the State Constitution. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application requirement.

It is the duty of the owner of any property granted an exemption who is not required to file an annual application or statement to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, it is the duty of the property appraiser making such determination to record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. Should such person no longer own property in that county, but own property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties.

Section 30. Subsection (3) is added to section 196.111, Florida Statutes, to read:

196.111 Property appraisers may notify persons entitled to homestead exemption; publication of notice; costs.—

(3) The notice mailed to any person whose property heretofore was entitled to a homestead assessment limitation in the prior year pursuant to s. 4(c), Art. VII of the State Constitution shall also include the option to file an application to make an irrevocable election to no longer have his or her homestead assessed pursuant to s. 4(c), Art. VII of the State Constitution and to apply for homestead exemption pursuant to s. 6(a), Art. VII of the State Constitution, consistent with the requirements of s. 196.011(6)(b).

Section 31. Section 195.022, Florida Statutes, is amended to read:

195.022 Forms to be prescribed by Department of Revenue.—The Department of Revenue shall prescribe all forms to be used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The department shall prescribe a form for each purpose. For counties with a population of 100,000 or fewer, the Department of Revenue shall furnish the forms. For counties with a population greater than 100,000, the county officer shall reproduce forms for distribution at the expense of his or her office. A county officer may use a form other than the form prescribed by the department upon obtaining written permission from the executive director of the department; however, no county officer shall use a form the substantive content of which is at variance with the form prescribed by the department for the same or a similar purpose. If the executive director finds good cause to grant

such permission he or she may do so. The county officer may continue to use such approved form until the law which specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, which are prescribed by the department. The department, upon request of any property appraiser or, in any event, at least once every 3 years, shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as are necessary to ensure that all real property within the state is properly listed on the roll. All forms and maps furnished by the department shall be paid for by the department as provided by law. All forms and maps and instructions relating to their use shall be substantially uniform throughout the state. An officer may employ supplemental forms and maps, at the expense of his or her office, which he or she deems expedient for the purpose of administering and collecting ad valorem taxes. The forms required in ss. 193.461(3)(a) and 196.011(1) for renewal purposes shall require sufficient information for the property appraiser to evaluate the changes in use since the prior year. The form required in s. 193.155(2) for election to retain benefits under s. 27, Art. XII of the State Constitution shall be adopted by the department. If the property appraiser determines, in the case of a taxpayer, that he or she has insufficient current information upon which to approve the exemption, or if the information on the renewal form is inadequate for him or her to evaluate the taxable status of the property, he or she may require the resubmission of an original application.

Section 32. Transitional assessment of homestead property; effective date.—

(1) Each person entitled to a homestead exemption under Section 6 of Article VII of the State Constitution shall continue to have his or her current homestead assessed under Section 4(c) of Article VII of the State Constitution until the person makes an irrevocable election to no longer have his or her homestead assessed under Section 4(c) of Article VII of the State Constitution. After the irrevocable election is made, the homestead may not be assessed under Section 4(c) of Article VII of the State Constitution.

(2) The exemption provided in Section 6(a) of Article VII of the State Constitution to each person entitled to have the person's homestead assessed under Section 4(c) of Article VII of the State Constitution pursuant to subsection (1) shall be limited to the exemption the person would have been entitled to under Section 6(a)-(d) of Article VII of the State Constitution as it existed on the day before the effective date of this section.

Section 33. If any law that is amended by this act was also amended by a law enacted during the 2007 Regular Session or any 2007 special session of the Legislature, such laws shall be construed as if they had been enacted during the same session of the Legislature, and full effect should be given to each if that is possible.

Section 34. Except as otherwise expressly provided in this act, this act and section 33 of this act shall take effect upon becoming a law, sections 13 through 32 of this act shall take effect only upon the effective date of amendments to the State Constitution contained in Senate Joint Resolution 4B or

House Joint Resolution 3B revising the homestead tax exemption and providing an exemption from ad valorem taxation for tangible personal property and property used for workforce and affordable rental housing, and sections 13 through 32 of this act shall apply retroactively to the 2008 tax roll if the amendments to the State Constitution contained in Senate Joint Resolution 4B or House Joint Resolution 3B are approved in a special election held on January 29, 2008, or shall apply to the 2009 tax roll if the amendments to the State Constitution contained in Senate Joint Resolution 4B or House Joint Resolution 3B are approved in the general election held in November of 2008.

Approved by the Governor June 21, 2007.

Filed in Office Secretary of State June 21, 2007.