

## Committee Substitute for Senate Bill No. 1588

An act relating to property taxation; amending s. 193.114, F.S.; revising the requirements specifying the information that must be included on the real property assessment roll and on the tangible personal property roll; amending s. 193.1142, F.S.; authorizing the executive director of the Department of Revenue to require that additional data be provided on the assessment rolls; requiring that assessment rolls be submitted in a format specified by the executive director; authorizing a property appraiser to use an alternative format in a case of hardship; specifying additional parcel-level data that may be required; amending s. 193.155, F.S.; revising provisions governing the manner in which homestead property may be assessed at less than just value; requiring that notice of the abandonment of a homestead be in writing and delivered to the property appraiser before or at the time of filing a new application; providing procedures for the transfer of an assessment limitation from a previous homestead to a new homestead; authorizing property appraisers to share confidential tax information; authorizing a taxpayer to file an action in circuit court requiring a property appraiser to provide certain information; authorizing a taxpayer to file a petition with the value adjustment board; providing for a nonrefundable fee; authorizing a taxpayer to file for the transfer of an assessment limitation in a year subsequent to the first year following establishment of the new homestead; prohibiting a refund of taxes for previous years; providing requirements for hearings before the value adjustment board; amending ss. 193.1554 and 195.1555, F.S., relating to non-homestead residential property and nonresidential real property; requiring that an increase in the value of property be apportioned among parcels under certain conditions; amending s. 193.1556, F.S.; requiring that a property owner notify the property appraiser of any change in ownership or control; amending s. 194.011, F.S.; providing procedures under which a taxpayer may object to an assessment of homestead property at less than just value; requiring that the value adjustment board in the previous county hear the matter if the taxpayer disagrees with the previous assessment; providing for an appeal in the taxpayer's new county under certain circumstances; requiring that the circuit court review decisions of the value adjustment boards under certain circumstances; amending s. 196.031, F.S.; specifying the order in which homestead exemptions are applied; amending s. 196.183, F.S.; clarifying the taxation of freestanding property; clarifying the meaning of the phrase "site where the owner of tangible personal property transacts business"; providing for previously assessed owners to qualify for the exemption without filing a return at the option of the property appraiser; requiring that property appraisers annually notify taxpayers of the duty to file a return if they no longer qualify for the exemption; amending s. 197.3632, F.S.; requiring that the tax collector provide certain additional information to the Department of Revenue concerning non-ad

valorem assessments; amending s. 200.065, F.S.; clarifying the calculation of maximum millage beginning in the 2009-2010 fiscal year; amending s. 200.185, F.S.; revising the calculation of maximum millage for the 2008-2009 fiscal year; authorizing the Department of Revenue to adopt emergency rules; delaying the date by which applications for an assessment of property under s. 193.155(8), F.S., for 2008 must be submitted; requiring the Department of Revenue to report to the Legislature by a specified date on the effect of recent changes in the law governing tax notices and the assessment limitations and maximum millage limitations; providing for the Legislature to appropriate moneys to offset the reduction in ad valorem tax revenue experienced by fiscally constrained counties; requiring that counties apply to the Department of Revenue; specifying the documentation that must be provided to the department; providing a formula for calculating the reduction in ad valorem revenue; repealing s. 9, ch. 2007-339, Laws of Florida, relating to the legislative appropriation of funds to offset the reduction in ad valorem tax revenues in fiscally constrained counties; providing for application of the act; providing effective dates.

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

Section 1. Effective July 1, 2008, and applicable to the 2009 and subsequent tax rolls, subsections (2) and (3) of section 193.114, Florida Statutes, as amended by section 4 of chapter 2007-339, Laws of Florida, are amended, and subsection (6) is added to that section, to read:

193.114 Preparation of assessment rolls.—

~~(2) The department shall promulgate regulations and forms for the preparation of the real property assessment roll shall include to reflect:~~

- (a) The just value.
- (b) The school district assessed value.
- (c) The nonschool district assessed value.
- (d) The difference between just value and school district and nonschool district assessed value for each statutory provision resulting in such difference.
- (e) The school taxable value.
- (f) The nonschool taxable value.
- (g) The amount of each exemption or discount causing a difference between assessed and taxable value.
- (h) The value of new construction.
- (i) The value of any deletion from the property causing a reduction in just value.

(j) Land characteristics, including the land use code, land value, type and number of land units, land square footage, and a code indicating a combination or splitting of parcels in the previous year.

(k) Improvement characteristics, including improvement quality, construction class, effective year built, actual year built, total living or usable area, number of buildings, number of residential units, value of special features, and a code indicating the type of special feature.

(l) The market area code, according to department guidelines.

(m) The neighborhood code, if used by the property appraiser.

(n) For each sale of the property in the previous year, the sale price, sale date, official record book and page number or clerk instrument number, and the basis for qualification or disqualification as an arms-length transaction. Sale data must be current on all tax rolls submitted to the department and sale qualification decisions must be recorded on the tax roll within 3 months after the sale date.

(o) A code indicating that the physical attributes of the property as of January 1 were significantly different than that at the time of the last sale.

(p) The name and address of the owner or fiduciary responsible for the payment of taxes on the property and an indicator of fiduciary capacity, as appropriate.

(q) The state of domicile of the owner.

(r) The physical address of the property.

(s) The United States Census Bureau block group in which the parcel is located.

(t) Information specific to the homestead property, including the social security number of the homestead applicant and the applicant's spouse, if any, and, for homestead property to which a homestead assessment difference was transferred in the previous year, the number of owners among whom the previous homestead was split, the assessment difference amount, the county of the previous homestead, the parcel identification number of the previous homestead, and the year in which the difference was transferred.

(u) A code indicating confidentiality pursuant to s. 119.071.

(v) The millage for each taxing authority levying tax on the property.

(w) For tax rolls submitted subsequent to the tax roll submitted pursuant to s. 193.1142, a notation indicating any change in just value from the tax roll initially submitted pursuant to s. 193.1142 and a code indicating the reason for the change.

~~(a) A brief description of the property for purposes of location and, effective January 1, 1996, a market area code established according to department guidelines. However, if a property appraiser uses a neighborhood code,~~

beginning in 1994, the property appraiser shall provide the neighborhood code to the department.

~~(b) The just value (using the factors set out in s. 193.011) of all property. The assessed value for school district levies and for nonschool district levies shall be separately listed.~~

~~(c) When property is wholly or partially exempt, a categorization of such exemption. There shall be a separate listing on the roll for exemptions pertaining to assessed value for school district levies and for nonschool district levies.~~

~~(d) When property is classified so that it is assessed other than under s. 193.011, the value according to its classified use and its value as assessed under s. 193.011.~~

~~(e) The owner or fiduciary responsible for payment of taxes on the property, his or her address, and an indication of any fiduciary capacity (such as executor, administrator, trustee, etc.) as appropriate.~~

~~(f) The millage levied on the property, including separately, school district millage and nonschool district millage.~~

~~(g) A separate listing for taxable value for school district levies and for nonschool district levies. The tax shall be determined by multiplying the millages by the taxable values for school district levies and nonschool district levies.~~

(3) ~~The department shall promulgate regulations and forms for the preparation of the tangible personal property roll shall include to reflect:~~

~~(a) An industry code.~~

~~(b) A code reference to tax returns showing the property.~~

~~(c) The just value of furniture, fixtures, and equipment.~~

~~(d) The just value of leasehold improvements.~~

~~(e) The assessed value.~~

~~(f) The difference between just value and school district and nonschool district assessed value for each statutory provision resulting in such difference.~~

~~(g) The taxable value.~~

~~(h) The amount of each exemption or discount causing a difference between assessed and taxable value.~~

~~(i) The penalty rate.~~

~~(j) The name and address of the owner or fiduciary responsible for the payment of taxes on the property and an indicator of fiduciary capacity, as appropriate.~~

- (k) The state of domicile of the owner.
- (l) The physical address of the property.
- (m) The millage for each taxing authority levying tax on the property.
- ~~(a) A code reference to the tax returns showing the property.~~
- ~~(b) The just value (using the factors set out in s. 193.011) of all such property subject to taxation.~~
- ~~(c) When property is wholly or partially exempt, a categorization of such exemption.~~
- ~~(d) The owner or fiduciary responsible for payment of taxes on the property, his or her address, and an indication of any fiduciary capacity (such as executor, administrator, trustee, etc.) as appropriate.~~
- ~~(e) The millages levied on the property.~~
- ~~(f) The tax, determined by multiplying the millages by the taxable value.~~
- (6) The rolls shall be prepared in the format and contain the data fields specified pursuant to s. 193.1142.

Section 2. Subsection (1) of section 193.1142, Florida Statutes, is amended to read:

193.1142 Approval of assessment rolls.—

(1)(a) Each assessment roll shall be submitted to the executive director of the Department of Revenue for review in the manner and form prescribed by the executive director department on or before July 1. The department shall require the assessment roll submitted under this section to include the social security numbers required under s. 196.011. The roll submitted to the executive director department need not include centrally assessed properties prior to approval under this subsection and subsection (2). Such review by the executive director shall be made to determine if the rolls meet all the appropriate requirements of law relating to form and just value. Upon approval of the rolls by the executive director, who, as used in this section includes or his or her designee, the hearings required in s. 194.032 may be held.

(b) In addition to the other requirements of this chapter, the executive director is authorized to require that additional data be provided on the assessment roll submitted under this section and subsequent submissions of the tax roll. The executive director is authorized to notify property appraisers by April 1 of each year of the form and content of the assessment roll to be submitted on July 1.

(c) The roll shall be submitted in the compatible electronic format specified by the executive director. This format includes comma delimited, or other character delimited, flat file. Any property appraiser subject to hardship because of the specified format may provide written notice to the executive director by May 1 explaining the hardship and may be allowed to

provide the roll in an alternative format at the executive director's discretion. If the tax roll submitted pursuant to this section is in an incompatible format or if its data field integrity is lacking in any respect, such failure shall operate as an automatic extension of time to submit the roll. Additional parcel-level data that may be required by the executive director include, but are not limited to codes, fields, and data pertaining to:

1. The elements set forth in s. 193.114; and

2. Property characteristics, including location and other legal, physical, and economic characteristics regarding the property, including, but not limited to, parcel-level geographical information system information.

Section 3. Subsection (8) of section 193.155, Florida Statutes, as amended by section 5 of chapter 2007-339, Laws of Florida, is amended to read:

193.155 Homestead assessments.—Homestead property shall be assessed 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 unless the provisions of subsection (8) apply.

(8) Property assessed under this section shall be assessed at less than just value ~~following a change of ownership~~ when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection.

(a) If the just value of the new homestead as of January 1 is greater than or equal to the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of \$500,000 or the difference between the just value and the assessed value of the immediate prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this section.

(b) If the just value of the new homestead as of January 1 is less than the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the immediate prior homestead and multiplied by the assessed value of the immediate prior homestead. However, if the

difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this paragraph is greater than \$500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals \$500,000. Thereafter, the homestead shall be assessed as provided in this section.

(c) If two or more persons who have each received a homestead exemption as of January 1 of either of the 2 immediately preceding years and who would otherwise be eligible to have a new homestead property assessed under this subsection establish a single new homestead, the reduction from ~~in~~ just value is limited to the higher of the difference between the just value and the assessed value of either of the prior eligible homesteads as of January 1 of the year in which either of the eligible prior homesteads was abandoned, but may not exceed \$500,000.

(d) If two or more persons abandon jointly owned and jointly titled property that received a homestead exemption as of January 1 of either of the 2 immediately preceding years, and one or more such persons who were entitled to and received a homestead exemption on the abandoned property establish a new homestead that would otherwise be eligible for assessment under this subsection, each such person establishing a new homestead is entitled to a reduction from ~~in~~ just value for the new homestead equal to the just value of the prior homestead minus the assessed value of the prior homestead divided by the number of owners of the prior homestead who received a homestead exemption, unless the title of the property contains specific ownership shares, in which case the share of reduction from just value shall be proportionate to the ownership share. In calculating the assessment reduction to be transferred from a prior homestead that has an assessment reduction for living quarters of parents or grandparents pursuant to s. 193.703, the value calculated pursuant to s. 193.703(6) must first be added back to the assessed value of the prior homestead. The total reduction from ~~in~~ just value for all new homesteads established under this paragraph may not exceed \$500,000. There shall be no reduction from just ~~in~~ assessed value of any new homestead unless the prior homestead is reassessed at just value or is reassessed under ~~subsection (3) or~~ this subsection as of January 1 after the abandonment occurs.

(e) If one or more persons who previously owned a single homestead and each received the homestead exemption qualify for a new homestead where all persons who qualify for homestead exemption in the new homestead also qualified for homestead exemption in the previous homestead without an additional person qualifying for homestead exemption in the new homestead, the reduction in just value shall be calculated pursuant to paragraph (a) or paragraph (b), without application of paragraph (c) or paragraph (d).

(f) For purposes of receiving an assessment reduction pursuant to this subsection, a person entitled to assessment under this section may abandon his or her homestead even though it remains his or her primary residence by notifying the property appraiser of the county where the homestead is located. This notification must be in writing and delivered at the same time as or before timely filing a new application for homestead exemption on the property.

(g)(e) In order to have his or her homestead property assessed under this subsection, a person must file a form provided by the department as an attachment to the application for homestead exemption. The form, which must include a sworn statement attesting to the applicant's entitlement to assessment under this subsection, shall be considered sufficient documentation for applying for assessment under this subsection. ~~provide to the property appraiser a copy of his or her notice of proposed property taxes for an eligible prior homestead or other similar documentation at the same time he or she applies for the homestead exemption, and must sign a sworn statement, on a form prescribed by the department, attesting to his or her entitlement to the assessment. The department shall require by rule that the required form documentation be submitted with the application for homestead exemption application under the timeframes and processes set forth in chapter 196 to the extent practicable, and that the filing of the statement be supported by copies of such notices.~~

(h)1. If the previous homestead was located in a different county than the new homestead, the property appraiser in the county where the new homestead is located must transmit a copy of the completed form together with a completed application for homestead exemption to the property appraiser in the county where the previous homestead was located. If the previous homesteads of applicants for transfer were in more than one county, each applicant from a different county must submit a separate form.

2. The property appraiser in the county where the previous homestead was located must return information to the property appraiser in the county where the new homestead is located by April 1 or within 2 weeks after receipt of the completed application from that property appraiser, whichever is later. As part of the information returned, the property appraiser in the county where the previous homestead was located must provide sufficient information concerning the previous homestead to allow the property appraiser in the county where the new homestead is located to calculate the amount of the assessment limitation difference which may be transferred and must certify whether the previous homestead was abandoned and has been or will be reassessed at just value or reassessed according to the provisions of this subsection as of the January 1 following its abandonment.

3. Based on the information provided on the form from the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located shall calculate the amount of the assessment limitation difference which may be transferred and apply the difference to the January 1 assessment of the new homestead.

4. All property appraisers having information-sharing agreements with the department are authorized to share confidential tax information with each other pursuant to s. 195.084, including social security numbers and linked information on the forms provided pursuant to this section.

5. The transfer of any limitation is not final until any values on the assessment roll on which the transfer is based are final. If such values are final after tax notice bills have been sent, the property appraiser shall make



appropriate corrections and a corrected tax notice bill shall be sent. Any values that are under administrative or judicial review shall be noticed to the tribunal or court for accelerated hearing and resolution so that the intent of this subsection may be carried out.

6. If the property appraiser in the county where the previous homestead was located has not provided information sufficient to identify the previous homestead and the assessment limitation difference is transferable, the taxpayer may file an action in circuit court in that county seeking to establish that the property appraiser must provide such information.

7. If the information from the property appraiser in the county where the previous homestead was located is provided after the procedures in this section are exercised, the property appraiser in the county where the new homestead is located shall make appropriate corrections and a corrected tax notice and tax bill shall be sent.

8. This subsection does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

9. The property appraiser in the county where the new homestead is located shall promptly notify a taxpayer if the information received, or available, is insufficient to identify the previous homestead and the amount of the assessment limitation difference which is transferable. Such notification shall be sent on or before July 1 as specified in s. 196.151.

10. The taxpayer may correspond with the property appraiser in the county where the previous homestead was located to further seek to identify the homestead and the amount of the assessment limitation difference which is transferable.

11. If the property appraiser in the county where the previous homestead was located supplies sufficient information to the property appraiser in the county where the new homestead is located, such information shall be considered timely if provided in time for inclusion on the notice of proposed property taxes sent pursuant to ss. 194.011 and 200.065(1).

12. If the property appraiser has not received information sufficient to identify the previous homestead and the amount of the assessment limitation difference which is transferable before mailing the notice of proposed property taxes, the taxpayer may file a petition with the value adjustment board in the county where the new homestead is located.

(i) Any person who is qualified to have his or her property assessed under this subsection and who fails to file an application by March 1 may file an application for assessment under this subsection and may, pursuant to s. 194.011(3), file a petition with the value adjustment board requesting that an assessment under this subsection be granted. Such petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding s. 194.013, such person must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the assessment under this subsection and demonstrates

particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the assessment, the property appraiser or the value adjustment board may grant an assessment under this subsection. For the 2008 assessments, all petitioners for assessment under this subsection shall be considered to have demonstrated particular extenuating circumstances.

(j) Any person who is qualified to have his or her property assessed under this subsection and who fails to timely file an application for his or her new homestead in the first year following eligibility may file in a subsequent year. The assessment reduction shall be applied to assessed value in the year the transfer is first approved, and refunds of tax may not be made for previous years.

(k) The property appraisers of the state shall, as soon as practicable after March 1 of each year and on or before July 1 of that year, carefully consider all applications for assessment under this subsection which have been filed in their respective offices on or before March 1 of that year. If, upon investigation, the property appraiser finds that the applicant is entitled to assessment under this subsection, the property appraiser shall make such entries upon the tax rolls of the county as are necessary to allow the assessment. If, after due consideration, the property appraiser finds that the applicant is not entitled under the law to assessment under this subsection, the property appraiser shall immediately make out a notice of such disapproval, giving his or her reasons therefore, and a copy of the notice must be served upon the applicant by the property appraiser either by personal delivery or by registered mail to the post office address given by the applicant. The applicant may appeal the decision of the property appraiser refusing to allow the assessment under this subsection to the value adjustment board, and the board shall review the application and evidence presented to the property appraiser upon which the applicant based the claim and shall hear the applicant in person or by agent on behalf of his or her right to such assessment. Such appeal shall be heard by an attorney special magistrate if the value adjustment board uses special magistrates. The value adjustment board shall reverse the decision of the property appraiser in the cause and grant assessment under this subsection to the applicant if, in its judgment, the applicant is entitled to be granted the assessment or shall affirm the decision of the property appraiser. The action of the board is final in the cause unless the applicant, within 15 days following the date of refusal of the application by the board, files in the circuit court of the county in which the homestead is located a proceeding against the property appraiser for a declaratory judgment as is provided by chapter 86 or other appropriate proceeding. The failure of the taxpayer to appear before the property appraiser or value adjustment board or to file any paper other than the application as provided in this subsection does not constitute any bar to or defense in the proceedings.

Section 4. Present subsections (7), (8), and (9) of section 193.1554, Florida Statutes, as created by section 10 of chapter 2007-339, Laws of Florida, are renumbered as subsections (8), (9), and (10), respectively, and a new subsection (7) is added to that section, to read:

193.1554 Assessment of nonhomestead residential property.—

(7) Any increase in the value of property assessed under this section which is attributable to combining or dividing parcels shall be assessed at just value, and the just value shall be apportioned among the parcels created.

Section 5. Present subsections (7), (8), and (9) of section 193.1555, Florida Statutes, as created by section 12 of chapter 2007-339, Laws of Florida, are renumbered as subsections (8), (9), and (10), respectively, and a new subsection (7) is added to that section, to read:

193.1555 Assessment of certain residential and nonresidential real property.—

(7) Any increase in the value of property assessed under this section which is attributable to combining or dividing parcels shall be assessed at just value, and the just value shall be apportioned among the parcels created.

Section 6. Section 193.1556, Florida Statutes, as created by section 14 of chapter 2007-339, Laws of Florida, is amended to read:

193.1556 Notice of change of ownership or control ~~Annual application required for assessment.~~—

~~(1) Every person or entity who, on January 1, has the legal title to real property that is entitled to assessment under s. 193.1554 or s. 193.1555 shall, on or before March 1 of each year, file an application for assessment under s. 193.1554 or s. 193.1555 with the county property appraiser, listing and describing the property for which such assessment is claimed, and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year constitutes a waiver of the assessment under s. 193.1554 or s. 193.1555 for that year, except as provided in subsection (4) or subsection (5).~~

~~(2) The owner of property that was assessed under s. 193.1554 or s. 193.1555 in the prior year, or a property owner who filed an original application that was denied in the prior year solely for not being timely filed, may reapply on a short form as provided by the department. The short form shall require the applicant to affirm that the ownership and use of the property have not changed since the initial application and that no changes, additions, or improvements have been made to the property.~~

~~(3) Once an original application for assessment under s. 193.1554 or s. 193.1555 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 eligibility for assessment under s. 193.1554 or s. 193.1555 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).

~~(4) The value adjustment board shall grant assessment under s. 193.1554 or s. 193.1555 for an otherwise eligible applicant if the applicant can clearly document that failure to apply by March 1 was the result of postal error.~~

~~(5) Any applicant whose property qualifies for assessment under s. 193.1554 or s. 193.1555 and who fails to file an application by March 1, may file an application for such assessment and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that assessment under s. 193.1554 or s. 193.1555 be granted. Such petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding the provisions of s. 194.013, such person must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the applicant's property qualifies for assessment under s. 193.1554 or s. 193.1555 and the applicant demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting such assessment, the property appraiser or the value adjustment board may grant such assessment.~~

~~(6) 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 assessment of property within the county under s. 193.1554 or s. 193.1555 after an initial application is made and such assessment is granted. Notwithstanding such waiver, refile of an application or statement shall be required when any property assessed under s. 193.1554 or s. 193.1555 is sold or otherwise disposed of; when the ownership changes in any manner; or when any change, addition, or improvement is made to the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent claims that may occur due to the waiver of the annual application requirement.~~

~~(7) Any person or entity that owns~~ It is the duty of the owner of any property assessed under s. 193.1554 or s. 193.1555 must ~~who is not required to file an annual application or statement to notify the property appraiser promptly of any change of ownership or control as defined in ss. 193.1554(5) and 193.1555(5) whenever the use of the property or the status or condition of the owner changes.~~ 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's property was not entitled to assessment under s. 193.1554 or s. 193.1555, the owner of the property is subject to the taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes avoided. 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 or entity that illegally or improperly was assessed under s. 193.1554 or s. 193.1555. If such person or entity no longer owns property in that county, but owns 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 becomes a lien against such property in such county or counties.

Section 7. Subsection (2) of section 194.011, Florida Statutes, is amended, and subsection (6) is added to that section, to read:

194.011 Assessment notice; objections to assessments.—

(2) Any taxpayer who objects to the assessment placed on any property taxable to him or her, including the assessment of homestead property at less than just value under s. 193.155(8), may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his or her staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his or her representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.

(6) The following provisions apply to petitions to the value adjustment board concerning the assessment of homestead property at less than just value under s. 193.155(8):

(a) If the taxpayer does not agree with the amount of the assessment limitation difference for which the taxpayer qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the taxpayer qualifies to transfer any assessment limitation difference, upon the taxpayer filing a petition to the value adjustment board in the county where the new homestead property is located, the value adjustment board in that county shall, upon receiving the appeal, send a notice to the value adjustment board in the county where the previous homestead was located, which shall reconvene if it has already adjourned.

(b) Such notice operates as a petition in, and creates an appeal to, the value adjustment board in the county where the previous homestead was located of all issues surrounding the previous assessment differential for the taxpayer involved. However, the taxpayer may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(c) The value adjustment board in the county where the previous homestead was located shall set the petition for hearing and notify the taxpayer, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is

located, and the value adjustment board in that county, and shall hear the appeal. Such appeal shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The taxpayer may attend such hearing and present evidence, but need not do so. The value adjustment board in the county where the previous homestead was located shall issue a decision and send a copy of the decision to the value adjustment board in the county where the new homestead is located.

(d) In hearing the appeal in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the taxpayer qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(e) In any circuit court proceeding to review the decision of the value adjustment board in the county where the new homestead is located, the court may also review the decision of the value adjustment board in the county where the previous homestead was located.

Section 8. Subsection (7) is added to section 196.031, Florida Statutes, as amended by section 6 of chapter 2007-339, Laws of Florida, to read:

196.031 Exemption of homesteads.—

(7) The exemptions provided in paragraphs (1)(a) and (b) and other homestead exemptions shall be applied as follows:

(a) The exemption in paragraph (1)(a) shall apply to the first \$25,000 of assessed value;

(b) The second \$25,000 of assessed value shall be taxable unless other exemptions, as listed in paragraph (d), are applicable in the order listed;

(c) The additional homestead exemption in paragraph (1)(b), for levies other than school district levies, shall be applied to the assessed value greater than \$50,000 before any other exemptions are applied to that assessed value; and

(d) Other exemptions include and shall be applied in the following order: widows, widowers, blind persons, and disabled persons, as provided in s. 196.202; disabled ex-servicemembers and surviving spouses, as provided in s. 196.24, applicable to all levies; the local option low-income senior exemption up to \$50,000, applicable to county levies or municipal levies, as provided in s. 196.075; and the veterans percentage discount, as provided in s. 196.082.

Section 9. Section 196.183, Florida Statutes, as created by section 8 of chapter 2007-339, Laws of Florida, is amended 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. The \$25,000 exemption for freestanding property placed at multiple locations and for centrally assessed property shall be allocated to each taxing authority based on the proportion of just value of such property located in the taxing authority; however, the amount of the exemption allocated to each taxing authority may not change following the extension of the tax roll pursuant to s. 193.122.

(2) For purposes of this section, a “site where the owner of tangible personal property transacts business” includes facilities where the business ships or receives goods, employees of the business are located, goods or equipment of the business are stored, or goods or services of the business are produced, manufactured, or developed, or similar facilities located in offices, stores, warehouses, plants, or other locations of the business. Sites where only the freestanding property of the owner is located shall not be considered sites where the owner of tangible personal property transacts business.

~~(3)~~(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.

(4) Owners of property previously assessed by the property appraiser without a return being filed may, at the option of the property appraiser, qualify for the exemption under this section without filing an initial return.

~~(5)~~(3) The exemption provided in this section does not apply in any year a taxpayer fails to timely file a return that is not waived pursuant to subsection (3) or subsection (4) (2). Any taxpayer who received a waiver pursuant to subsection (3) or subsection (4) (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. By February 1 of each year, the property appraiser shall notify by mail all taxpayers whose requirement for filing an annual tangible personal property tax return was waived in the previous year. The notification shall state that a return must be filed if the value of the taxpayer's tangible personal property exceeds the exemption and include the penalties for failure to file such a return.

(6)(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 10. Subsection (5) of section 197.3632, Florida Statutes, is amended to read:

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(5)(a) By September 15 of each year, the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chair or his or her designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he or she may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(b) Beginning in 2009, by December 15 of each year, the tax collector shall provide to the department a copy of each local governing board's non-ad valorem assessment roll containing the data elements and in the format prescribed by the executive director. In addition, beginning in 2008, a report shall be provided to the department by December 15 of each year for each non-ad valorem assessment roll, including, but not limited to, the following information:

1. The name and type of local governing board levying the non-ad valorem assessment;

2. Whether or not the local government levies a property tax;

3. The basis for the levy;

4. The rate of assessment;

5. The total amount of non-ad valorem assessment levied; and



6. The number of parcels affected.

Section 11. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.—

(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 change 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 and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year 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, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. 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 change growth in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership 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 membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body 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. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public

hospital. 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) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise however, if such increase in taxable value exceeds the percentage amounts contained in this subsection, millage rates subject to this subsection, s. 200.185, or s. 200.186 may ~~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. For a downtown development authority established before the effective date of the 1968 State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

Section 12. Subsections (5) and (8) of section 200.185, Florida Statutes, are amended to read:

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

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

a. Ad valorem tax revenue levied in the 2007-2008 fiscal year and 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 this section.

b. The taxable value within the jurisdiction of each taxing authority used in the calculation of the rolled-back rate shall be increased by an amount equal to the reduction in taxable value occurring as a result of the amendments to the State Constitution contained in SJR 2-D (2007) providing an additional homestead exemption, providing portability of the Save-Our-Homes differential, providing an exemption from ad valorem taxation for tangible personal property, and providing a 10-percent limitation on assessment increases for certain properties.

2. For a county authorized to levy a county public hospital surtax under s. 212.055 that did so in fiscal year 2007, the maximum millage rate shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year 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, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated by multiplying 11.873 percent by the millage rate levied for county-wide purposes in fiscal year 2007 and multiplying the result by 95 percent of the preliminary tax roll for the upcoming fiscal year. For a downtown development authority established before the effective date of the 1968 State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

(b) A rate in excess of the maximum millage rate allowed under paragraph (a), but of not more than 110 percent of the rate in paragraph (a) determined without taking into account the adjustment in sub-subparagraph (a)1.b., may be levied if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district.

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

(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) or if the administrative adjustment cannot be made because the value adjustment board is still in session at the time the tax roll is extended; otherwise however, if such increase in taxable value exceeds the percentage amounts contained in s. 200.065(6), millage rates subject to this section may 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 13. (1) 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.

(2) 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 14. Notwithstanding the provisions of s. 193.155(8)(e), (f), and (g), Florida Statutes, for the 2008 taxable year, the property appraiser must accept and consider applications for assessment under s. 193.155(8), Florida Statutes, which are submitted by May 1.

Section 15. The Department of Revenue shall report by February 1, 2009, to the President of the Senate and the Speaker of the House of Representatives on the effect of recent changes in law on the Notice of Proposed Property Taxes as specified in s. 200.069, Florida Statutes. The report shall examine the consistency, completeness, and accuracy of the information being provided to taxpayers in light of recently enacted exemptions from property tax and assessment increase limitations, and shall examine the effect of these exemptions and assessment increase limitations on school and nonschool taxable value and the maximum millage levy limitations.

Section 16. (1) Beginning in fiscal year 2008-2009, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), Florida Statutes, which occur as a direct result of the implementation of revisions of Article VII of the State Constitution approved in the special election held on January 29, 2008. The moneys appropriated for this purpose shall be distributed in January of each fiscal year among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation of the revision.

(2) On or before November 15 of each year, beginning in 2008, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Article VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. 200.065, Florida Statutes, for each county taxing jurisdiction; and maximum millage rates that could have been levied

by majority vote pursuant to s. 200.185, Florida Statutes. For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the prior year.

Section 17. Section 9 of chapter 2007-339, Laws of Florida, is repealed.

Section 18. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law and applies to the 2008 and subsequent tax rolls.

Approved by the Governor June 17, 2008.

Filed in Office Secretary of State June 17, 2008.