

Council Substitute for  
Committee Substitute for House Bill No. 179

An act relating to property appraisers; amending s. 193.023, F.S.; revising property appraisers' authority to inspect property for assessment purposes to include use of image technology in lieu of physical inspection; requiring the Department of Revenue to establish minimum standards for use of image technology; providing a criterion; amending s. 196.011, F.S.; revising required time limitations for filing applications for homestead exemptions; revising procedural requirements for property appraiser approval of such exemptions; amending s. 196.015, F.S.; revising factors for consideration by property appraisers in determining permanent residency for homestead exemption purposes; providing an effective date.

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

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

193.023 Duties of the property appraiser in making assessments.—

(2) In making his or her assessment of the value of real property, the property appraiser is required to physically inspect the property at least once every 5 years. Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection, and may review image technology, as the property appraiser deems necessary, to ensure that the tax roll meets all the requirements of law. The Department of Revenue shall establish minimum standards for the use of image technology consistent with standards developed by professionally recognized sources for mass appraisal of real property. However, the property appraiser shall physically inspect any parcel of taxable real property upon the request of the taxpayer or owner.

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

196.011 Annual application required for exemption.—

(8) Any applicant who is qualified to receive any exemption under subsection (1) and who fails to file an application by March 1, ~~must~~ may file an application for the exemption with the property appraiser on or before the 25th day following the mailing by the property appraiser of the notices required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, demonstrating the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrating extenuating circumstances judged by the property appraiser to warrant granting the exemption, the property appraiser may grant the exemption. If the applicant fails to produce sufficient evidence demonstrating the applicant was unable to apply for the exemption in a timely manner or otherwise

~~demonstrating extenuating circumstances as judged by the property appraiser, the applicant and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the exemption be granted. Such petition must ~~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 person is qualified to receive the exemption and demonstrates particular extenuating circumstances judged by the ~~property appraiser or the value adjustment board to warrant granting the exemption, the property appraiser or the value adjustment board may grant the exemption for the current year.~~~~

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

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

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

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

(3) The place of employment of the applicant.

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

(5) Proof of voter registration in this state with the voter information card address of the applicant, or other official correspondence from the supervisor of elections providing proof of voter registration, matching the address of the physical location where the exemption is being sought ~~The place where the applicant is registered to vote.~~

(6) A valid Florida driver's license issued under s. 322.18 or a valid Florida identification card issued under s. 322.051 and evidence of relinquishment of driver's licenses from any other states ~~The place of issuance of a driver's license to the applicant.~~

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

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

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

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

Section 4. This act shall take effect July 1, 2009.

Approved by the Governor June 10, 2009.

Filed in Office Secretary of State June 10, 2009.