

CHAPTER 2012-193

Committee Substitute for House Bill No. 7097

An act relating to the administration of property taxes; amending s. 192.001, F.S.; revising the definitions of the terms “assessed value of property” and “complete submission of the rolls”; amending s. 192.0105, F.S.; providing that a taxpayer has a right to have a hearing before the value adjustment board rescheduled if the hearing is not commenced within a certain period after the scheduled time; repealing s. 192.117, F.S., relating to the Property Tax Administration Task Force; amending s. 193.114, F.S.; revising the information that must be included on a real property assessment roll relating to the transfer of ownership of property; defining the term “ownership transfer date”; deleting a requirement to include information relating to a fiduciary on a real property assessment roll; limiting the review of changes in the assessed value of real property resulting from an informal conference with the taxpayer to a review by the Department of Revenue or a designated entity; amending s. 193.155, F.S.; providing for designation of the ownership share to be attributed to certain persons who abandon a homestead property for purposes of determining the assessed value of a newly established homestead under certain circumstances; amending s. 193.1554, F.S.; deleting obsolete provisions; providing for the apportionment of increases in the value of combined and divided parcels of nonhomestead residential property; providing for the application of an assessment limitation to a combined or divided parcel of nonhomestead residential property; amending s. 193.1555, F.S.; redefining the term “nonresidential real property” to conform a cross-reference to the State Constitution; deleting obsolete provisions; providing for the apportionment of increases in the value of combined and divided parcels of property; providing for the application of an assessment limitation to a combined or divided parcel of property; amending ss. 193.501, 193.503, and 193.505, F.S.; deleting provisions requiring that the tax collector report amounts of deferred tax liability to the Department of Revenue; amending s. 194.032, F.S.; requiring that certain information be included in, or provided along with, the notice provided to a petitioner concerning the time scheduled for an appearance before a value adjustment board; requiring that a hearing before the value adjustment board be rescheduled if the hearing on the petitioner’s petition is not commenced within a certain time after the scheduled time; making technical and grammatical changes; amending s. 194.034, F.S.; deleting an exception to a requirement that a value adjustment board render a written decision relating to the petitioner’s failure to make a required payment; deleting a requirement that the Department of Revenue be notified of decisions by the value adjustment board; requiring that the clerk notify the Department of Revenue of a decision of the value adjustment board or information relating to the tax impact of the decision upon request; making technical and grammatical changes; amending s. 195.072, F.S.; requiring the department to provide certain assistance in investigations of property

appraisers; amending s. 195.096, F.S.; authorizing the measures in the findings resulting from an in-depth review of an assessment roll of a county to be based on a ratio that is generally accepted by professional appraisal organizations in developing a statistically valid sampling plan under certain circumstances; revising the requirements for the Department of Revenue to provide certain information concerning its review of assessment rolls to the Legislature, the appropriate property appraiser, and county commissions; requiring that copies of the review data and findings be provided upon request; repealing s. 195.0985, F.S., relating to a requirement that the department publish annual ratio studies; amending s. 195.099, F.S.; allowing the department discretion in determining whether to review the assessments of certain businesses; amending s. 196.031, F.S.; specifying the order in which homestead exemptions from ad valorem taxation are applied; amending s. 196.061, F.S.; clarifying provisions relating to the rental of a homestead dwelling; amending s. 196.081, F.S.; authorizing an applicant for an ad valorem tax exemption for a disabled veteran or for a surviving spouse to apply for the exemption before receiving certain documentation from the Federal Government; requiring refunds of excess taxes paid under certain circumstances; amending s. 196.082, F.S.; authorizing an applicant for an ad valorem tax discount available to disabled veterans to apply for the discount before receiving certain documentation from the Federal Government; requiring refunds of excess taxes paid under certain circumstances; amending s. 196.091, F.S.; authorizing an applicant for an ad valorem tax exemption for disabled veterans confined to a wheelchair to apply for the exemption before receiving certain documentation from the Federal Government; requiring refunds of excess taxes paid under certain circumstances; amending s. 196.101, F.S.; authorizing an applicant for an ad valorem tax exemption for totally and permanently disabled persons to apply for the exemption before receiving certain documentation from the Federal Government; requiring refunds of excess taxes paid under certain circumstances; amending s. 196.121, F.S.; authorizing the Department of Revenue to provide certain forms electronically; deleting a requirement that the department supply printed forms to property appraisers; amending s. 196.173, F.S.; authorizing servicemembers who receive a homestead exemption and who are deployed in certain military operations to receive an additional ad valorem tax exemption; amending s. 196.198, F.S.; providing an exemption from ad valorem taxation for certain property used for educational purposes; amending s. 196.199, F.S.; providing that property of a municipality is exempt from ad valorem taxation under specified circumstances; amending s. 196.202, F.S.; authorizing an applicant for an ad valorem exemption for widows, widowers, blind persons, or persons who are totally and permanently disabled to apply for the exemption before receiving certain documentation from the Federal Government; requiring refunds of excess taxes paid under certain circumstances; amending s. 196.24, F.S.; authorizing an applicant for an ad valorem tax exemption for disabled ex-servicemembers or a surviving spouse to apply for the exemption before receiving certain documentation from the Federal Government; requiring refunds of excess taxes paid

under certain circumstances; amending s. 200.065, F.S.; deleting obsolete provisions; revising provisions relating to the calculation of the rolled-back rate; correcting cross-references to certain additional taxes; amending ss. 218.12 and 218.125, F.S.; deleting obsolete provisions; providing for the reversion of funds appropriated to offset reductions in ad valorem tax revenue to a fiscally constrained county if the county fails to apply for a distribution of funds; providing a deadline for claiming tax exemptions for qualifying military deployments during the 2011 calendar year; providing procedures and requirements for filing applications and petitions to receive the tax exemption after the deadline; providing for retroactive applicability with respect to specified provisions of the act; providing effective dates.

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

Section 1. Subsections (2) and (18) of section 192.001, Florida Statutes, are amended to read:

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(2) “Assessed value of property” means an annual determination of:

(a) The just or fair market value of an item or property; ~~or~~

(b) The value of the homestead property as limited by pursuant to s. 4(d), Art. VII of the State Constitution; ~~or;~~

(c) The value of property in a classified use or at a fractional value if the a property is assessed solely on the basis of character or use or at a specified percentage of its value under, pursuant to s. 4(a) ~~or 4(e)~~, Art. VII of the State Constitution, ~~its classified use value or fractional value.~~

(18) “Complete submission of the rolls” includes, but is not necessarily limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic ~~a computer tape~~ copy of the real property assessment roll including for each parcel total value of improvements, land value, ~~the two most recently recorded selling prices,~~ other ownership transfer data required for an assessment roll under s. 193.114, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption granted, and such other information as may be required by department rule; an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by department rule; an electronic ~~a computer tape~~ copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by department rule; and an accurate tabular summary of per-acre land valuations used for each class of

agricultural property in preparing the assessment roll, as prescribed by department rule.

Section 2. Paragraph (d) of subsection (2) of section 192.0105, Florida Statutes, is 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:

(2) THE RIGHT TO DUE PROCESS.—

(d) The right to prior notice of the value adjustment board’s hearing date, ~~and the right to the hearing at the within 4 hours of scheduled time, and the right to have the hearing rescheduled if the hearing is not commenced within a reasonable time, not to exceed 2 hours, after the scheduled time~~ (see s. 194.032(2)).

Section 3. Section 192.117, Florida Statutes, is repealed.

Section 4. Paragraphs (n) and (p) of subsection (2) and subsection (4) of section 193.114, Florida Statutes, are amended to read:

193.114 Preparation of assessment rolls.—

(2) The real property assessment roll shall include:

(n) ~~The recorded selling~~ For each sale of the property in the previous year, the sale price, ownership transfer sale date, and official record book and page number or clerk instrument number for each deed or other instrument transferring ownership of real property and recorded or otherwise discovered during the period beginning 1 year before the assessment date and up to the date the assessment roll is submitted to the department. The assessment roll shall also include, and the basis for qualification or disqualification of a transfer as an arms-length transaction. ~~A decision qualifying or disqualifying a transfer of property 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 assessment tax roll within 3 months after~~

the sale date that the deed or other transfer instrument is recorded or otherwise discovered. If, subsequent to the initial decision qualifying or disqualifying a transfer of property, the property appraiser obtains information indicating that the initial decision should be changed, the property appraiser may change the qualification decision and, if so, must document the reason for the change in a manner acceptable to the executive director or the executive director's designee. Sale or transfer data must be current on all tax rolls submitted to the department. As used in this paragraph, the term "ownership transfer date" means the date that the deed or other transfer instrument is signed and notarized or otherwise executed.

~~(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.~~

(4)(a) For every change made to the assessed or taxable value of a parcel on an assessment roll subsequent to the mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director's designee.

(b) For every change that decreases the assessed or taxable value of a parcel on an assessment roll between the time of complete submission of the tax roll pursuant to s. 193.1142(3) and mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director's designee.

(c) Changes made by the value adjustment board are not subject to the requirements of this subsection.

Section 5. Paragraphs (f) through (k) of subsection (8) of section 193.155, Florida Statutes, are redesignated as paragraphs (g) through (l), respectively, present paragraphs (d) and (g) of that subsection are amended, and a new paragraph (f) is added to that subsection, 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 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.

(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 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 the case of a husband and wife abandoning jointly titled property, the husband and wife may designate the ownership share to be attributed to each spouse by following the procedure in paragraph (f). To qualify to make such a designation, the husband and wife must be married on the date that the jointly owned property is abandoned. 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 just value for all new homesteads established under this paragraph may not exceed \$500,000. There shall be no reduction from just value of any new homestead unless the prior homestead is reassessed at just value or is reassessed under this subsection as of January 1 after the abandonment occurs.

(f) A husband and wife abandoning jointly titled property who wish to designate the ownership share to be attributed to each person for purposes of paragraph (d) must file a form provided by the department with the property appraiser in the county where such property is located. The form must include a sworn statement by each person designating the ownership share to be attributed to each person for purposes of paragraph (d) and must be filed prior to either person filing the form required under paragraph (h) to have a parcel of property assessed under this subsection. Such a designation, once filed with the property appraiser, is irrevocable.

(h)(g) 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, including a copy of the form required to be filed under paragraph (f), if applicable. 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. The department shall require by rule that the required form be submitted

with the application for homestead exemption under the timeframes and processes set forth in chapter 196 to the extent practicable.

Section 6. Subsections (2), (3), and (7) of section 193.1554, Florida Statutes, are amended to read:

193.1554 Assessment of nonhomestead residential property.—

(2) For all levies other than school district levies, nonhomestead residential property shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section, 2008. ~~Property placed on the tax roll after January 1, 2008, shall be assessed at just value as of January 1 of the year in which the property is placed on the tax roll.~~

(3) Beginning in 2009, ~~or the year following the year the~~ nonhomestead residential property becomes eligible for assessment pursuant to this section is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(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.

(a) For divided parcels, the amount by which the sum of the just values of the divided parcels exceeds what the just value of the parcel would be if undivided shall be attributable to the division. This amount shall be apportioned to the parcels pro rata based on their relative just values.

(b) For combined parcels, the amount by which the just value of the combined parcel exceeds what the sum of the just values of the component parcels would be if they had not been combined shall be attributable to the combination.

(c) A parcel that is combined or divided after January 1 and included as a combined or divided parcel on the tax notice is not considered to be a combined or divided parcel until the January 1 on which it is first assessed as a combined or divided parcel.

Section 7. Subsections (1), (2), (3), and (7) of section 193.1555, Florida Statutes, are amended to read:

193.1555 Assessment of certain residential and nonresidential real property.—

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

(a) “Nonresidential real property” means real property that is not subject to the assessment limitations set forth in subsection 4(a), (b), (c), (d), or (g),

Art. VII of the State Constitution s. 4(a), (e), (d), or (g), Art. VII of the State Constitution.

(b) "Improvement" means an addition or change to land or buildings which increases their value and is more than a repair or a replacement.

(2) For all levies other than school district levies, nonresidential real property and residential real property that is not assessed under s. 193.155 or s. 193.1554 shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section, 2008. ~~Property placed on the tax roll after January 1, 2008, shall be assessed at just value as of January 1 of the year in which the property is placed on the tax roll.~~

(3) Beginning in 2009, or the year following the year the property becomes eligible for assessment pursuant to this section is placed on the tax roll, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(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.

(a) For divided parcels, the amount by which the sum of the just values of the divided parcels exceeds what the just value of the parcel would be if undivided shall be attributable to the division. This amount shall be apportioned to the parcels pro rata based on their relative just values.

(b) For combined parcels, the amount by which the just value of the combined parcel exceeds what the sum of the just values of the component parcels would be if they had not been combined shall be attributable to the combination.

(c) A parcel that is combined or divided after January 1 and included as a combined or divided parcel on the tax notice is not considered to be a combined or divided parcel until the January 1 on which it is first assessed as a combined or divided parcel.

Section 8. Subsection (7) of section 193.501, Florida Statutes, is amended to read:

193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.—

(7)(a) The property appraiser shall report to the department showing the just value and the classified use value of property that is subject to a conservation easement under s. 704.06, property assessed as

environmentally endangered land pursuant to this section, and property assessed as outdoor recreational or park land.

~~(b) The tax collector shall annually report to the department the amount of deferred tax liability collected pursuant to this section.~~

Section 9. Paragraph (d) of subsection (9) of section 193.503, Florida Statutes, is amended to read:

193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(9)

~~(d) The tax collector shall annually report to the department the amount of deferred tax liability collected pursuant to this section.~~

Section 10. Paragraph (c) of subsection (9) of section 193.505, Florida Statutes, is amended to read:

193.505 Assessment of historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted.—

(9)

~~(c) The tax collector shall annually report to the department the amount of deferred tax liability collected pursuant to this section.~~

Section 11. Subsection (2) of section 194.032, Florida Statutes, is amended to read:

194.032 Hearing purposes; timetable.—

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least no less than 25 calendar days before ~~prior to~~ the day of the such scheduled appearance. The notice shall indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time shall be indicated on the notice; however, as provided in paragraph (b), a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. If the petitioner checked the appropriate box on the petition form to request a copy of the property record card containing relevant information used in computing the current assessment, the clerk shall provide the copy of the card along with the notice. Upon receipt of the notice this notification, the petitioner may shall have the right to reschedule the hearing a single time by submitting to the clerk of the

governing body of the county a written request to reschedule, at least no less than 5 calendar days before the day of the originally scheduled hearing.

(b) A copy of the property record card containing relevant information used in computing the taxpayer's current assessment shall be included with such notice, if said card was requested by the taxpayer. Such request shall be made by checking an appropriate box on the petition form. No petitioner may not shall be required to wait for more than a reasonable time, not to exceed 24 hours, after from the scheduled time for the hearing to commence; and, If the hearing is not commenced within his or her petition is not heard in that time, the petitioner may inform, at his or her option, report to the chairperson of the meeting that he or she intends to leave;; and, If the petitioner leaves he or she is not heard immediately, the clerk shall reschedule the hearing, and the rescheduling is not considered to be a request to reschedule as provided in paragraph (a) petitioner's administrative remedies will be deemed to be exhausted, and he or she may seek further relief as he or she deems appropriate.

(c) Failure on three occasions with respect to any single tax year to convene at the scheduled time of meetings of the board is shall constitute grounds for removal from office by the Governor for neglect of duties.

Section 12. Subsection (2) of section 194.034, Florida Statutes, is amended to read:

194.034 Hearing procedures; rules.—

(2) In each case, except if the when a complaint is withdrawn by the petitioner or if the complaint, is acknowledged as correct by the property appraiser, or is denied pursuant to s. 194.014(1)(c), the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after of the last day the board is in session under s. 194.032. The decision of the board must shall contain findings of fact and conclusions of law and must shall include reasons for upholding or overturning the determination of the property appraiser. If When a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision the decisions, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer and; the property appraiser; and the department of the decision of the board. If requested by the Department of Revenue, the clerk shall provide to the department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

Section 13. Section 195.072, Florida Statutes, is amended to read:

195.072 Cooperation with of other state agencies of state government.

~~(1) The several departments and agencies of State agencies government are hereby authorized and directed to render such necessary aid and assistance to the Department of Revenue as is required to enable the department to carry out its functions of ensuring insuring just valuation and equitable administration of property taxes in this state.~~

~~(2) The Department of Revenue shall render such aid and assistance as may be required in an active investigation of a property appraiser by a state agency by providing procedural and valuation assistance as it relates to the property appraiser’s property tax administrative duties.~~

Section 14. Effective July 1, 2012, paragraph (f) of subsection (2) and subsection (3) of section 195.096, Florida Statutes, are amended to read:

195.096 Review of assessment rolls.—

(2) The department shall conduct, no less frequently than once every 2 years, an in-depth review of the assessment rolls of each county. The department need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3). Such in-depth review may include proceedings of the value adjustment board and the audit or review of procedures used by the counties to appraise property.

(f) Within 120 days after ~~following~~ the receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the review for that county and publish the department’s forward its findings. The findings must include, including a statement of the confidence interval for the median and such other measures as may be appropriate for each classification or subclassification studied and for the roll as a whole, employing a 95 percent level of confidence, and related statistical and analytical details. The measures in the findings must be based on:

1. A 95 percent level of confidence; or

2. Ratio study standards that are generally accepted by professional appraisal organizations in developing a statistically valid sampling plan if a 95 percent level of confidence is not attainable to the Senate and the House of Representatives committees with oversight responsibilities for taxation, and the appropriate property appraiser. Upon releasing its findings, the department shall notify the chairperson of the appropriate county commission or the corresponding official under a consolidated charter that the department’s findings are available upon request. The department shall, within 90 days after receiving a written request from the chairperson of the appropriate county commission or the corresponding official under a consolidated charter, forward a copy of its findings, including the confidence interval for the median and such other measures of each classification or

~~subclassification studied and for all the roll as a whole, and related statistical and analytical details, to the requesting party.~~

(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 if ~~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, 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.

If ~~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.

(b) If ~~When~~ necessary for compliance with s. 1011.62, and for those counties not being studied in the current year, the department shall project value-weighted mean levels of assessment for each county. The department shall make its projection based upon the best information available, using ~~utilizing~~ professionally accepted methodology, and shall separately allocate changes in total assessed value to:

1. New construction, additions, and deletions.
2. Changes in the value of the dollar.

3. Changes in the market value of property other than those attributable to changes in the value of the dollar.

4. Changes in the level of assessment.

In lieu of the statistical and analytical measures published pursuant to paragraph (a), the department shall publish details concerning the computation of estimated assessment levels and the allocation of changes in assessed value for those counties not subject to an in-depth review.

(c) Upon publication of data and findings as required by this subsection, the department shall notify the committees of the Senate and of the House of Representatives having oversight responsibility for taxation, the appropriate property appraiser, and the county commission chair or corresponding official under a consolidated charter. Copies of the data and findings shall be provided upon request.

Section 15. Section 195.0985, Florida Statutes, is repealed.

Section 16. Section 195.099, Florida Statutes, is amended to read:

195.099 Periodic review.—

(1)(a) The department may ~~shall periodically~~ review the assessments of new, rebuilt, and expanded business reported according to s. 193.077(3), to ensure parity of level of assessment with other classifications of property.

(b) This subsection shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(2) The department may ~~shall~~ review the assessments of new and expanded businesses granted an exemption pursuant to s. 196.1995 to ensure parity of level of assessment with other classifications of property.

Section 17. Subsection (7) of section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(7) Unless the homestead property is totally exempt from ad valorem taxation, the exemptions provided in paragraphs (1)(a) and (b) shall be applied before and other homestead exemptions, which shall then be applied in the order that results in the lowest taxable value, 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 18. Section 196.061, Florida Statutes, is amended to read:

196.061 Rental of homestead to constitute abandonment.—The rental of all or substantially all of a an entire dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such said dwelling as a homestead, and the said abandonment shall continue until such dwelling is physically occupied by the owner thereof. However, such abandonment of such homestead after January 1 of any year does shall not affect the homestead exemption for tax purposes for that particular year if so long as this provision is not used for 2 consecutive years. The provisions of this section do shall not apply to a member of the Armed Forces of the United States whose service in such forces is the result of a mandatory obligation imposed by the federal Selective Service Act or who volunteers for service as a member of the Armed Forces of the United States. Moreover, valid military orders transferring such member are shall be sufficient to maintain permanent residence, for the purpose of s. 196.015, for the member and his or her spouse.

Section 19. Subsection (5) is added to section 196.081, Florida Statutes, to read:

196.081 Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans.—

(5) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

Section 20. Subsection (6) is added to section 196.082, Florida Statutes, to read:

196.082 Discounts for disabled veterans.—

(6) An applicant for the discount under this section may apply for the discount before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the discount shall be granted as of the date of the original

application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

Section 21. Subsection (4) is added to section 196.091, Florida Statutes, to read:

196.091 Exemption for disabled veterans confined to wheelchairs.—

(4) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

Section 22. Subsection (8) is added to section 196.101, Florida Statutes, to read:

196.101 Exemption for totally and permanently disabled persons.—

(8) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

Section 23. Subsection (1) of section 196.121, Florida Statutes, is amended to read:

196.121 Homestead exemptions; forms.—

(1) The Department of Revenue shall provide, by electronic means or other methods designated by the department, furnish to the property appraiser of each county a sufficient number of printed forms to be filed by taxpayers claiming to be entitled to a homestead said exemption and shall prescribe the content of such forms by rule.

Section 24. Subsection (2) of section 196.173, Florida Statutes, is amended to read:

196.173 Exemption for deployed servicemembers.—

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of:

(a) Operation Noble Eagle, which began on September 15, 2001;

~~(b)(a)~~ Operation Enduring Freedom, which began on October 7, 2001;

~~(c)(b)~~ Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010; or

~~(d)(e)~~ Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011; or

~~(e)~~ Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.

The Department of Revenue shall notify all property appraisers and tax collectors in this state of the designated military operations.

Section 25. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes shall be exempt from taxation. Sheltered workshops providing rehabilitation and retraining of disabled individuals and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and shall be exempted from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process shall be exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and shall be exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property

owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. Affirmative steps means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 26. Paragraph (d) is added to subsection (1) of section 196.199, Florida Statutes, to read:

196.199 Government property exemption.—

(1) Property owned and used by the following governmental units shall be exempt from taxation under the following conditions:

(d) All property of municipalities is exempt from ad valorem taxation if used as an essential ancillary function of a facility constructed with financing obtained in part by pledging proceeds from the tax authorized under s. 212.0305(4) which is upon exempt or immune federal, state, or county property.

Section 27. Section 196.202, Florida Statutes, is amended to read:

196.202 Property of widows, widowers, blind persons, and persons totally and permanently disabled.—

(1) Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state ~~is shall be~~ exempt from taxation. As used in this section, the term “totally and permanently disabled person” means a person who is currently certified by a physician licensed in this state, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.

(2) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor, or the Social Security Administration. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

Section 28. Section 196.24, Florida Statutes, is amended to read:

196.24 Exemption for disabled ex-servicemember or surviving spouse; evidence of disability.—

(1) Any ex-servicemember, as defined in s. 196.012, who is a bona fide resident of the state, who was discharged under honorable conditions, and

who has been disabled to a degree of 10 percent or more ~~by misfortune or~~ while serving during a period of wartime service as defined in s. 1.01(14), ~~or by misfortune~~, is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of \$5,000 of such a person is exempt from taxation. The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein the ex-servicemember's property lies is prima facie evidence of the fact that he or she is entitled to the exemption. The unmarried surviving spouse of such a disabled ex-servicemember who, on the date of the disabled ex-servicemember's death, had been married to the disabled ex-servicemember for at least 5 years is also entitled to the exemption.

(2) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

Section 29. Effective July 1, 2012, subsection (5) and paragraph (a) of subsection (10) of section 200.065, Florida Statutes, are amended to read:

200.065 Method of fixing millage.—

~~(5) Beginning in the 2009-2010 fiscal year and~~ In each fiscal 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 in per capita Florida personal income, unless a higher rate ~~was~~ 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 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, millage rates subject to this subsection, s. 200.185, or s. 200.186 may 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.

(10)(a) In addition to the notice required in subsection (3), a district school board shall publish a second notice of intent to levy additional taxes under s. 1011.71(2) ~~or (3)~~. ~~The Such~~ notice shall specify the projects or number of school buses anticipated to be funded by the such additional taxes and shall be published in the size, within the time periods, adjacent to, and in

substantial conformity with the advertisement required under subsection (3). The projects shall be listed in priority within each category as follows: construction and remodeling; maintenance, renovation, and repair; motor vehicle purchases; new and replacement equipment; payments for educational facilities and sites due under a lease-purchase agreement; payments for renting and leasing educational facilities and sites; payments of loans approved pursuant to ss. 1011.14 and 1011.15; payment of costs of compliance with environmental statutes and regulations; payment of premiums for property and casualty insurance necessary to insure the educational and ancillary plants of the school district; payment of costs of leasing relocatable educational facilities; and payments to private entities to offset the cost of school buses pursuant to s. 1011.71(2)(i). The additional notice shall be in the following form, except that if the district school board is proposing to levy the same millage under s. 1011.71(2) or (3) which it levied in the prior year, the words “continue to” shall be inserted before the word “impose” in the first sentence, and except that the second sentence of the second paragraph shall be deleted if the district is advertising pursuant to paragraph (3)(e):

NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY

The ...(name of school district)... will soon consider a measure to impose a ...(number)... mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board’s proposed tax of ...(number)... mills for operating expenses and is proposed solely at the discretion of the school board. **THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.**

The capital outlay tax will generate approximately \$...(amount)..., to be used for the following projects:

...(list of capital outlay projects)...

All concerned citizens are invited to a public hearing to be held on ...(date and time)... at ...(meeting place)....

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

Section 30. Effective July 1, 2012, subsection (2) of section 218.12, Florida Statutes, is amended to read:

218.12 Appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties.—

(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 Art. 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, for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5) ~~s. 200.185~~. 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 current ~~prior~~ year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 31. Effective July 1, 2012, subsection (2) of section 218.125, Florida Statutes, is amended to read:

218.125 Offset for tax loss associated with certain constitutional amendments affecting fiscally constrained counties.—

(2) On or before November 15 of each year, ~~beginning in 2010~~, 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 Art. 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 the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5) ~~200.185~~. 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 multiplied by the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current ~~prior~~ year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

Section 32. Notwithstanding the application deadline in s. 196.173(5), Florida Statutes, the deadline for an eligible servicemember to file a claim for

an additional ad valorem tax exemption for a qualifying deployment during the 2011 calendar year is June 1, 2012. Any applicant who seeks to claim the additional exemption and who fails to file an application by June 1 must file an application for the exemption with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notices required under s. 194.011(1), Florida Statutes. Upon receipt of sufficient evidence, as determined by the property appraiser, which demonstrates that 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 that 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 may file, pursuant to s. 194.011(3), Florida Statutes, a petition with the value adjustment board which requests that the exemption be granted. Such petition must be filed during the taxable year on or before the 25th day after the mailing of the notice by the property appraiser as provided in s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013, Florida Statutes, the applicant is not required to pay a filing fee for such petition. Upon reviewing the petition, if the applicant is qualified to receive the exemption and demonstrates particular extenuating circumstances as judged by the value adjustment board to warrant granting the exemption, the value adjustment board may grant the exemption for the current year.

Section 33. Sections 24, 25, 26, and 32 of this act shall take effect upon this act becoming a law and shall first apply to ad valorem tax rolls for 2012.

Section 34. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law.

Approved by the Governor April 27, 2012.

Filed in Office Secretary of State April 27, 2012.