

CHAPTER 2022-219

Committee Substitute for Committee Substitute for House Bill No. 1563

An act relating to homestead property tax exemptions for classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare professionals, and servicemembers; amending s. 196.011, F.S.; specifying the information that must be supplied annually to the property appraiser by classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare professionals, and servicemembers who qualify for a specified exemption; creating s. 196.077, F.S.; providing definitions; providing conditions under which a classroom teacher, law enforcement officer, a firefighter, an emergency medical technician, a paramedic, a child welfare professional, or a servicemember may receive an additional homestead property tax exemption; specifying the amount of the homestead property tax exemption; providing requirements for applying for and receiving an exemption; specifying actions a property appraiser may take if a taxpayer improperly claims an exemption; providing penalties under certain conditions; amending s. 218.125, F.S.; requiring the Legislature to appropriate moneys to offset reductions in ad valorem tax revenues experienced by fiscally constrained counties due to certain constitutional amendments; specifying procedures for distributing such moneys; specifying procedures for applying for and receiving such moneys; specifying necessary documentation; specifying the method for calculating each fiscally constrained county's reduction in ad valorem tax revenue; specifying a mechanism for reversion of funds under certain circumstances; authorizing the Department of Revenue to adopt emergency rules; providing applicability; providing a contingent effective date.

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

Section 1. Paragraph (b) of subsection (1) and paragraph (a) of subsection (9) of section 196.011, Florida Statutes, are amended to read:

196.011 Annual application required for exemption.—

(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.077, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the

exemption privilege for that year, except as provided in subsection (7) or subsection (8).

(9)(a) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for exemption of property within the county after an initial application is made and the exemption granted. The waiver under this subsection of the annual application or statement requirement applies to all exemptions under this chapter except the exemptions ~~exemption~~ under ss. 196.077 and 196.1995 ~~s. 196.1995~~. Notwithstanding such waiver, refile of an application or statement shall be required when any property granted an exemption is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant for homestead exemption ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application requirement. The owner of any property granted an exemption who is not required to file an annual application or statement shall notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. If such person no longer owns property in that county but owns property in some other county or counties in the state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties.

Section 2. Section 196.077, Florida Statutes, is created to read:

196.077 Additional homestead exemption for classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare professionals, and servicemembers.—

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

(a) “Child welfare professional” means a state employee engaged in child welfare services, as defined in s. 402.40(2), who holds a child welfare certification, as defined in s. 402.40(2).

(b) “Classroom teacher” means a staff member assigned the professional activity of instructing K-12 students in courses in classroom situations, including basic instruction, exceptional student education, and career education.

(c) “Emergency medical technician” has the same meaning as in s. 401.23.

(d) “Firefighter” has the same meaning as in s. 633.102.

(e) “Full-time position” has the same meaning as in s. 110.107.

(f) “Law enforcement officer” means a law enforcement officer or correctional officer as those terms are defined in s. 943.10(1) and (2).

(g) “Paramedic” has the same meaning as in s. 401.23.

(h) “Servicemember” means a person that is serving as an active duty member of the United States Armed Forces or as a member of the Florida National Guard.

(2) A person who is employed on January 1 in a full-time position as a classroom teacher, a law enforcement officer, a firefighter, an emergency medical technician, a paramedic, a child welfare professional, or a servicemember, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, and who qualifies to receive the exemptions provided in s. 196.031(1), is entitled to an additional exemption of up to \$50,000 on the assessed valuation greater than \$100,000 and up to \$150,000 for all levies other than school district levies.

(3) A classroom teacher, a law enforcement officer, a firefighter, an emergency medical technician, a paramedic, a child welfare professional, or a servicemember who is qualified to claim the additional homestead tax exemption as provided in this section must file an annual application for exemption with the property appraiser on or before March 1 of the year for which the additional homestead tax exemption is claimed. The application for the exemption must be made on a form prescribed by the department and furnished by the property appraiser. The form must require the classroom teacher, law enforcement officer, firefighter, emergency medical technician, paramedic, child welfare professional, or servicemember to include or attach proof of employment in a qualifying full-time position and other information necessary to verify eligibility for the exemption.

(4) Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. 196.131 and 196.161, if applicable.

Section 3. Section 218.125, Florida Statutes, is amended to read:

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

(1)(a) Beginning in the 2010-2011 fiscal year, 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), which occur as a direct result of the implementation of revisions of ss. 3(f) and 4(b) of Art. VII of the State Constitution which were approved in the general election held in November 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 revisions.

(b) Beginning in the 2023-2024 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as described in s. 218.67(1), which occur as a direct result of the implementation of the addition of s. 6(g) of Art. VII of the State Constitution which was approved in the general election held in November 2022. 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 s. 6(g) of Art. VII of the State Constitution.

(2) On or before November 15 of each year, 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).

(a) For purposes of paragraph (1)(a) ~~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 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.

(b) For purposes of paragraph (1)(b), 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 2022 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current 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 4. (1) The Department of Revenue may, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act.

(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules.

Section 5. The amendments made by this act to s. 196.011, Florida Statutes and the creation by this act of s. 196.077, Florida Statutes, first apply to the 2023 tax roll.

Section 6. This act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 1 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.

Approved by the Governor June 24, 2022.

Filed in Office Secretary of State June 24, 2022.