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CS/HB 7097, Engrossed 3

2012 Legislature

1
2 An act relating to the administration of property
3 taxes; amending s. 192.001, F.S.; revising the
4 definitions of the terms "assessed value of property"
5 and "complete submission of the rolls"; amending s.
6 192.0105, F.S.; providing that a taxpayer has a right
7 to have a hearing before the value adjustment board
8 rescheduled if the hearing is not commenced within a
9 certain period after the scheduled time; repealing s.
10 192.117, F.S., relating to the Property Tax
11 Administration Task Force; amending s. 193.114, F.S.;
12 revising the information that must be included on a
13 real property assessment roll relating to the transfer
14 of ownership of property; defining the term "ownership
15 transfer date"; deleting a requirement to include
16 information relating to a fiduciary on a real property
17 assessment roll; limiting the review of changes in the
18 assessed value of real property resulting from an
19 informal conference with the taxpayer to a review by
20 the Department of Revenue or a designated entity;
21 amending s. 193.155, F.S.; providing for designation
22 of the ownership share to be attributed to certain
23 persons who abandon a homestead property for purposes
24 of determining the assessed value of a newly
25 established homestead under certain circumstances;
26 amending s. 193.1554, F.S.; deleting obsolete
27 provisions; providing for the apportionment of
28 increases in the value of combined and divided parcels

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29 | of nonhomestead residential property; providing for
30 | the application of an assessment limitation to a
31 | combined or divided parcel of nonhomestead residential
32 | property; amending s. 193.1555, F.S.; redefining the
33 | term "nonresidential real property" to conform a
34 | cross-reference to the State Constitution; deleting
35 | obsolete provisions; providing for the apportionment
36 | of increases in the value of combined and divided
37 | parcels of property; providing for the application of
38 | an assessment limitation to a combined or divided
39 | parcel of property; amending ss. 193.501, 193.503, and
40 | 193.505, F.S.; deleting provisions requiring that the
41 | tax collector report amounts of deferred tax liability
42 | to the Department of Revenue; amending s. 194.032,
43 | F.S.; requiring that certain information be included
44 | in, or provided along with, the notice provided to a
45 | petitioner concerning the time scheduled for an
46 | appearance before a value adjustment board; requiring
47 | that a hearing before the value adjustment board be
48 | rescheduled if the hearing on the petitioner's
49 | petition is not commenced within a certain time after
50 | the scheduled time; making technical and grammatical
51 | changes; amending s. 194.034, F.S.; deleting an
52 | exception to a requirement that a value adjustment
53 | board render a written decision relating to the
54 | petitioner's failure to make a required payment;
55 | deleting a requirement that the Department of Revenue
56 | be notified of decisions by the value adjustment

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57 | board; requiring that the clerk notify the Department
58 | of Revenue of a decision of the value adjustment board
59 | or information relating to the tax impact of the
60 | decision upon request; making technical and
61 | grammatical changes; amending s. 195.072, F.S.;;
62 | requiring the department to provide certain assistance
63 | in investigations of property appraisers; amending s.
64 | 195.096, F.S.; authorizing the measures in the
65 | findings resulting from an in-depth review of an
66 | assessment roll of a county to be based on a ratio
67 | that is generally accepted by professional appraisal
68 | organizations in developing a statistically valid
69 | sampling plan under certain circumstances; revising
70 | the requirements for the Department of Revenue to
71 | provide certain information concerning its review of
72 | assessment rolls to the Legislature, the appropriate
73 | property appraiser, and county commissions; requiring
74 | that copies of the review data and findings be
75 | provided upon request; repealing s. 195.0985, F.S.,
76 | relating to a requirement that the department publish
77 | annual ratio studies; amending s. 195.099, F.S.;;
78 | allowing the department discretion in determining
79 | whether to review the assessments of certain
80 | businesses; amending s. 196.031, F.S.; specifying the
81 | order in which homestead exemptions from ad valorem
82 | taxation are applied; amending s. 196.061, F.S.;;
83 | clarifying provisions relating to the rental of a
84 | homestead dwelling; amending s. 196.081, F.S.;

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85 | authorizing an applicant for an ad valorem tax
86 | exemption for a disabled veteran or for a surviving
87 | spouse to apply for the exemption before receiving
88 | certain documentation from the Federal Government;
89 | requiring refunds of excess taxes paid under certain
90 | circumstances; amending s. 196.082, F.S.; authorizing
91 | an applicant for an ad valorem tax discount available
92 | to disabled veterans to apply for the discount before
93 | receiving certain documentation from the Federal
94 | Government; requiring refunds of excess taxes paid
95 | under certain circumstances; amending s. 196.091,
96 | F.S.; authorizing an applicant for an ad valorem tax
97 | exemption for disabled veterans confined to a
98 | wheelchair to apply for the exemption before receiving
99 | certain documentation from the Federal Government;
100 | requiring refunds of excess taxes paid under certain
101 | circumstances; amending s. 196.101, F.S.; authorizing
102 | an applicant for an ad valorem tax exemption for
103 | totally and permanently disabled persons to apply for
104 | the exemption before receiving certain documentation
105 | from the Federal Government; requiring refunds of
106 | excess taxes paid under certain circumstances;
107 | amending s. 196.121, F.S.; authorizing the Department
108 | of Revenue to provide certain forms electronically;
109 | deleting a requirement that the department supply
110 | printed forms to property appraisers; amending s.
111 | 196.173, F.S.; authorizing servicemembers who receive
112 | a homestead exemption and who are deployed in certain

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113 military operations to receive an additional ad
 114 valorem tax exemption; amending s. 196.198, F.S.;
 115 providing an exemption from ad valorem taxation for
 116 certain property used for educational purposes;
 117 amending s. 196.199, F.S.; providing that property of
 118 a municipality is exempt from ad valorem taxation
 119 under specified circumstances; amending s. 196.202,
 120 F.S.; authorizing an applicant for an ad valorem
 121 exemption for widows, widowers, blind persons, or
 122 persons who are totally and permanently disabled to
 123 apply for the exemption before receiving certain
 124 documentation from the Federal Government; requiring
 125 refunds of excess taxes paid under certain
 126 circumstances; amending s. 196.24, F.S.; authorizing
 127 an applicant for an ad valorem tax exemption for
 128 disabled ex-servicemembers or a surviving spouse to
 129 apply for the exemption before receiving certain
 130 documentation from the Federal Government; requiring
 131 refunds of excess taxes paid under certain
 132 circumstances; amending s. 200.065, F.S.; deleting
 133 obsolete provisions; revising provisions relating to
 134 the calculation of the rolled-back rate; correcting
 135 cross-references to certain additional taxes; amending
 136 ss. 218.12 and 218.125, F.S.; deleting obsolete
 137 provisions; providing for the reversion of funds
 138 appropriated to offset reductions in ad valorem tax
 139 revenue to a fiscally constrained county if the county
 140 fails to apply for a distribution of funds; providing

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141 a deadline for claiming tax exemptions for qualifying
 142 military deployments during the 2011 calendar year;
 143 providing procedures and requirements for filing
 144 applications and petitions to receive the tax
 145 exemption after the deadline; providing for
 146 retroactive applicability with respect to specified
 147 provisions of the act; providing effective dates.
 148

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

150
 151 Section 1. Subsections (2) and (18) of section 192.001,
 152 Florida Statutes, are amended to read:

153 192.001 Definitions.—All definitions set out in chapters 1
 154 and 200 that are applicable to this chapter are included herein.
 155 In addition, the following definitions shall apply in the
 156 imposition of ad valorem taxes:

157 (2) "Assessed value of property" means an annual
 158 determination of:

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

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

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

168 (18) "Complete submission of the rolls" includes, but is

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169 not ~~necessarily~~ limited to, accurate tabular summaries of
 170 valuations as prescribed by department rule; an electronic a
 171 ~~computer-tape~~ copy of the real property assessment roll
 172 including for each parcel total value of improvements, land
 173 value, the ~~two most recently~~ recorded selling prices, other
 174 ownership transfer data required for an assessment roll under s.
 175 193.114, the value of any improvement made to the parcel in the
 176 12 months preceding the valuation date, the type and amount of
 177 any exemption granted, and such other information as may be
 178 required by department rule; an accurate tabular summary by
 179 property class of any adjustments made to recorded selling
 180 prices or fair market value in arriving at assessed value, as
 181 prescribed by department rule; an electronic a ~~computer-tape~~
 182 copy of the tangible personal property assessment roll,
 183 including for each entry a unique account number and such other
 184 information as may be required by department rule; and an
 185 accurate tabular summary of per-acre land valuations used for
 186 each class of agricultural property in preparing the assessment
 187 roll, as prescribed by department rule.

188 Section 2. Paragraph (d) of subsection (2) of section
 189 192.0105, Florida Statutes, is amended to read:

190 192.0105 Taxpayer rights.—There is created a Florida
 191 Taxpayer's Bill of Rights for property taxes and assessments to
 192 guarantee that the rights, privacy, and property of the
 193 taxpayers of this state are adequately safeguarded and protected
 194 during tax levy, assessment, collection, and enforcement
 195 processes administered under the revenue laws of this state. The
 196 Taxpayer's Bill of Rights compiles, in one document, brief but

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197 comprehensive statements that summarize the rights and
 198 obligations of the property appraisers, tax collectors, clerks
 199 of the court, local governing boards, the Department of Revenue,
 200 and taxpayers. Additional rights afforded to payors of taxes and
 201 assessments imposed under the revenue laws of this state are
 202 provided in s. 213.015. The rights afforded taxpayers to assure
 203 that their privacy and property are safeguarded and protected
 204 during tax levy, assessment, and collection are available only
 205 insofar as they are implemented in other parts of the Florida
 206 Statutes or rules of the Department of Revenue. The rights so
 207 guaranteed to state taxpayers in the Florida Statutes and the
 208 departmental rules include:

209 (2) THE RIGHT TO DUE PROCESS.—

210 (d) The right to prior notice of the value adjustment
 211 board's hearing date, ~~and the right to the hearing at the within~~
 212 ~~4 hours of scheduled time, and the right to have the hearing~~
 213 rescheduled if the hearing is not commenced within a reasonable
 214 time, not to exceed 2 hours, after the scheduled time (see s.
 215 194.032(2)).

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

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

220 193.114 Preparation of assessment rolls.—

221 (2) The real property assessment roll shall include:

222 (n) The recorded selling ~~For each sale of the property in~~
 223 ~~the previous year, the sale price, ownership transfer sale date,~~
 224 and official record book and page number or clerk instrument

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225 number for each deed or other instrument transferring ownership
 226 of real property and recorded or otherwise discovered during the
 227 period beginning 1 year before the assessment date and up to the
 228 date the assessment roll is submitted to the department. The
 229 assessment roll shall also include,~~and~~ the basis for
 230 qualification or disqualification of a transfer as an arms-
 231 length transaction. A decision qualifying or disqualifying a
 232 transfer of property as an arms-length transaction ~~Sale data~~
 233 ~~must be current on all tax rolls submitted to the department,~~
 234 ~~and sale qualification decisions must be recorded on the~~
 235 assessment tax ~~roll~~ within 3 months after the sale date that the
 236 deed or other transfer instrument is recorded or otherwise
 237 discovered. If, subsequent to the initial decision qualifying or
 238 disqualifying a transfer of property, the property appraiser
 239 obtains information indicating that the initial decision should
 240 be changed, the property appraiser may change the qualification
 241 decision and, if so, must document the reason for the change in
 242 a manner acceptable to the executive director or the executive
 243 director's designee. Sale or transfer data must be current on
 244 all tax rolls submitted to the department. As used in this
 245 paragraph, the term "ownership transfer date" means the date
 246 that the deed or other transfer instrument is signed and
 247 notarized or otherwise executed.

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

251 (4) (a) For every change made to the assessed or taxable
 252 value of a parcel on an assessment roll subsequent to the

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253 mailing of the notice provided for in s. 200.069, the property
 254 appraiser shall document the reason for such change in the
 255 public records of the office of the property appraiser in a
 256 manner acceptable to the executive director or the executive
 257 director's designee.

258 (b) For every change that decreases the assessed or
 259 taxable value of a parcel on an assessment roll between the time
 260 of complete submission of the tax roll pursuant to s.
 261 193.1142(3) and mailing of the notice provided for in s.
 262 200.069, the property appraiser shall document the reason for
 263 such change in the public records of the office of the property
 264 appraiser in a manner acceptable to the executive director or
 265 the executive director's designee.

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

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

273 193.155 Homestead assessments.—Homestead property shall be
 274 assessed at just value as of January 1, 1994. Property receiving
 275 the homestead exemption after January 1, 1994, shall be assessed
 276 at just value as of January 1 of the year in which the property
 277 receives the exemption unless the provisions of subsection (8)
 278 apply.

279 (8) Property assessed under this section shall be assessed
 280 at less than just value when the person who establishes a new

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281 homestead has received a homestead exemption as of January 1 of
282 either of the 2 immediately preceding years. A person who
283 establishes a new homestead as of January 1, 2008, is entitled
284 to have the new homestead assessed at less than just value only
285 if that person received a homestead exemption on January 1,
286 2007, and only if this subsection applies retroactive to January
287 1, 2008. For purposes of this subsection, a husband and wife who
288 owned and both permanently resided on a previous homestead shall
289 each be considered to have received the homestead exemption even
290 though only the husband or the wife applied for the homestead
291 exemption on the previous homestead. The assessed value of the
292 newly established homestead shall be determined as provided in
293 this subsection.

294 (d) If two or more persons abandon jointly owned and
295 jointly titled property that received a homestead exemption as
296 of January 1 of either of the 2 immediately preceding years, and
297 one or more such persons who were entitled to and received a
298 homestead exemption on the abandoned property establish a new
299 homestead that would otherwise be eligible for assessment under
300 this subsection, each such person establishing a new homestead
301 is entitled to a reduction from just value for the new homestead
302 equal to the just value of the prior homestead minus the
303 assessed value of the prior homestead divided by the number of
304 owners of the prior homestead who received a homestead
305 exemption, unless the title of the property contains specific
306 ownership shares, in which case the share of reduction from just
307 value shall be proportionate to the ownership share. In the case
308 of a husband and wife abandoning jointly titled property, the

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309 husband and wife may designate the ownership share to be
 310 attributed to each spouse by following the procedure in
 311 paragraph (f). To qualify to make such a designation, the
 312 husband and wife must be married on the date that the jointly
 313 owned property is abandoned. In calculating the assessment
 314 reduction to be transferred from a prior homestead that has an
 315 assessment reduction for living quarters of parents or
 316 grandparents pursuant to s. 193.703, the value calculated
 317 pursuant to s. 193.703(6) must first be added back to the
 318 assessed value of the prior homestead. The total reduction from
 319 just value for all new homesteads established under this
 320 paragraph may not exceed \$500,000. There shall be no reduction
 321 from just value of any new homestead unless the prior homestead
 322 is reassessed at just value or is reassessed under this
 323 subsection as of January 1 after the abandonment occurs.

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

335 (h) ~~(g)~~ In order to have his or her homestead property
 336 assessed under this subsection, a person must file a form

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337 provided by the department as an attachment to the application
 338 for homestead exemption, including a copy of the form required
 339 to be filed under paragraph (f), if applicable. The form, which
 340 must include a sworn statement attesting to the applicant's
 341 entitlement to assessment under this subsection, shall be
 342 considered sufficient documentation for applying for assessment
 343 under this subsection. The department shall require by rule that
 344 the required form be submitted with the application for
 345 homestead exemption under the timeframes and processes set forth
 346 in chapter 196 to the extent practicable.

347 Section 6. Subsections (2), (3), and (7) of section
 348 193.1554, Florida Statutes, are amended to read:

349 193.1554 Assessment of nonhomestead residential property.—

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

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

364 (7) Any increase in the value of property assessed under

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365 this section which is attributable to combining or dividing
 366 parcels shall be assessed at just value, and the just value
 367 shall be apportioned among the parcels created.

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

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

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

382 Section 7. Subsections (1), (2), (3), and (7) of section
 383 193.1555, Florida Statutes, are amended to read:

384 193.1555 Assessment of certain residential and
 385 nonresidential real property.—

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

387 (a) "Nonresidential real property" means real property
 388 that is not subject to the assessment limitations set forth in
 389 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
 390 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State
 391 Constitution.

392 (b) "Improvement" means an addition or change to land or

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393 buildings which increases their value and is more than a repair
 394 or a replacement.

395 (2) For all levies other than school district levies,
 396 nonresidential real property and residential real property that
 397 is not assessed under s. 193.155 or s. 193.1554 shall be
 398 assessed at just value as of January 1 of the year that the
 399 property becomes eligible for assessment pursuant to this
 400 section, 2008. Property placed on the tax roll after January 1,
 401 2008, shall be assessed at just value as of January 1 of the
 402 year in which the property is placed on the tax roll.

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

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

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

418 (b) For combined parcels, the amount by which the just
 419 value of the combined parcel exceeds what the sum of the just
 420 values of the component parcels would be if they had not been

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421 combined shall be attributable to the combination.

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

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

429 193.501 Assessment of lands subject to a conservation
 430 easement, environmentally endangered lands, or lands used for
 431 outdoor recreational or park purposes when land development
 432 rights have been conveyed or conservation restrictions have been
 433 covenanted.-

434 (7)(a) The property appraiser shall report to the
 435 department showing the just value and the classified use value
 436 of property that is subject to a conservation easement under s.
 437 704.06, property assessed as environmentally endangered land
 438 pursuant to this section, and property assessed as outdoor
 439 recreational or park land.

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

443 Section 9. Paragraph (d) of subsection (9) of section
 444 193.503, Florida Statutes, is amended to read:

445 193.503 Classification and assessment of historic property
 446 used for commercial or certain nonprofit purposes.-

447 (9)

448 ~~(d) The tax collector shall annually report to the~~

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449 ~~department the amount of deferred tax liability collected~~
 450 ~~pursuant to this section.~~

451 Section 10. Paragraph (c) of subsection (9) of section
 452 193.505, Florida Statutes, is amended to read:

453 193.505 Assessment of historically significant property
 454 when development rights have been conveyed or historic
 455 preservation restrictions have been covenanted.-

456 (9)

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

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

462 194.032 Hearing purposes; timetable.-

463 (2) (a) The clerk of the governing body of the county shall
 464 prepare a schedule of appearances before the board based on
 465 petitions timely filed with him or her. The clerk shall notify
 466 each petitioner of the scheduled time of his or her appearance
 467 at least no less than 25 calendar days before ~~prior to~~ the day
 468 of the such scheduled appearance. The notice shall indicate
 469 whether the petition has been scheduled to be heard at a
 470 particular time or during a block of time. If the petition has
 471 been scheduled to be heard within a block of time, the beginning
 472 and ending of that block of time shall be indicated on the
 473 notice; however, as provided in paragraph (b), a petitioner may
 474 not be required to wait for more than a reasonable time, not to
 475 exceed 2 hours, after the beginning of the block of time. If the
 476 petitioner checked the appropriate box on the petition form to

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477 request a copy of the property record card containing relevant
 478 information used in computing the current assessment, the clerk
 479 shall provide the copy of the card along with the notice. Upon
 480 receipt of the notice ~~this notification~~, the petitioner may
 481 ~~shall have the right to~~ reschedule the hearing a single time by
 482 submitting to the clerk ~~of the governing body of the county a~~
 483 written request to reschedule, at least ~~no less than~~ 5 calendar
 484 days before the day of the originally scheduled hearing.

485 ~~(b) A copy of the property record card containing relevant~~
 486 ~~information used in computing the taxpayer's current assessment~~
 487 ~~shall be included with such notice, if said card was requested~~
 488 ~~by the taxpayer. Such request shall be made by checking an~~
 489 ~~appropriate box on the petition form. No petitioner may not~~
 490 ~~shall~~ be required to wait for more than a reasonable time, not
 491 to exceed 2 4 hours, after ~~from~~ the scheduled time for the
 492 hearing to commence. ~~and,~~ If the hearing is not commenced
 493 within his or her petition is not heard in that time, the
 494 petitioner may inform, ~~at his or her option, report to the~~
 495 chairperson of the meeting that he or she intends to leave. ~~and,~~
 496 ~~and,~~ If the petitioner leaves ~~he or she is not heard~~
 497 ~~immediately,~~ the clerk shall reschedule the hearing, and the
 498 rescheduling is not considered to be a request to reschedule as
 499 provided in paragraph (a) petitioner's administrative remedies
 500 ~~will be deemed to be exhausted, and he or she may seek further~~
 501 ~~relief as he or she deems appropriate.~~

502 ~~(c) Failure on three occasions with respect to any single~~
 503 ~~tax year to convene at the scheduled time of meetings of the~~
 504 board is ~~shall constitute~~ grounds for removal from office by the

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505 Governor for neglect of duties.

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

508 194.034 Hearing procedures; rules.—

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

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

531 195.072 Cooperation with ~~of~~ other state agencies ~~of state~~
 532 ~~government.~~—

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

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

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

547 195.096 Review of assessment rolls.—

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

557 (f) Within 120 days after ~~following~~ the receipt of a
558 county assessment roll by the executive director of the
559 department pursuant to s. 193.1142(1), or within 10 days after
560 approval of the assessment roll, whichever is later, the

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561 department shall complete the review for that county and publish
 562 the department's forward its findings. The findings must
 563 include,~~including~~ a statement of the confidence interval for
 564 the median and such other measures as may be appropriate for
 565 each classification or subclassification studied and for the
 566 roll as a whole, ~~employing a 95 percent level of confidence,~~ and
 567 related statistical and analytical details. The measures in the
 568 findings must be based on:

- 569 1. A 95 percent level of confidence; or
- 570 2. Ratio study standards that are generally accepted by
 571 professional appraisal organizations in developing a
 572 statistically valid sampling plan if a 95 percent level of
 573 confidence is not attainable to the Senate and the House of
 574 ~~Representatives committees with oversight responsibilities for~~
 575 ~~taxation, and the appropriate property appraiser. Upon releasing~~
 576 ~~its findings, the department shall notify the chairperson of the~~
 577 ~~appropriate county commission or the corresponding official~~
 578 ~~under a consolidated charter that the department's findings are~~
 579 ~~available upon request. The department shall, within 90 days~~
 580 ~~after receiving a written request from the chairperson of the~~
 581 ~~appropriate county commission or the corresponding official~~
 582 ~~under a consolidated charter, forward a copy of its findings,~~
 583 ~~including the confidence interval for the median and such other~~
 584 ~~measures of each classification or subclassification studied and~~
 585 ~~for all the roll as a whole, and related statistical and~~
 586 ~~analytical details, to the requesting party.~~

587 (3) (a) Upon completion of review pursuant to paragraph
 588 (2) (f), the department shall publish the results of reviews

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589 | conducted under this section. The results must include all
 590 | statistical and analytical measures computed under this section
 591 | for the real property assessment roll as a whole, the personal
 592 | property assessment roll as a whole, and independently for the
 593 | following real property classes if ~~whenever~~ the classes
 594 | constituted 5 percent or more of the total assessed value of
 595 | real property in a county on the previous tax roll:

596 | 1. Residential property that consists of one primary
 597 | living unit, including, but not limited to, single-family
 598 | residences, condominiums, cooperatives, and mobile homes.

599 | 2. Residential property that consists of two or more
 600 | primary living units.

601 | 3. Agricultural, high-water recharge, historic property
 602 | used for commercial or certain nonprofit purposes, and other
 603 | use-valued property.

604 | 4. Vacant lots.

605 | 5. Nonagricultural acreage and other undeveloped parcels.

606 | 6. Improved commercial and industrial property.

607 | 7. Taxable institutional or governmental, utility, locally
 608 | assessed railroad, oil, gas and mineral land, subsurface rights,
 609 | and other real property.

610 |
 611 | If ~~When~~ one of the above classes constituted less than 5 percent
 612 | of the total assessed value of all real property in a county on
 613 | the previous assessment roll, the department may combine it with
 614 | one or more other classes of real property for purposes of
 615 | assessment ratio studies or use the weighted average of the
 616 | other classes for purposes of calculating the level of

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617 assessment for all real property in a county. The department
618 shall also publish such results for any subclassifications of
619 the classes or assessment rolls it may have chosen to study.

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

- 627 1. New construction, additions, and deletions.
- 628 2. Changes in the value of the dollar.
- 629 3. Changes in the market value of property other than
630 those attributable to changes in the value of the dollar.
- 631 4. Changes in the level of assessment.

632
633 In lieu of the statistical and analytical measures published
634 pursuant to paragraph (a), the department shall publish details
635 concerning the computation of estimated assessment levels and
636 the allocation of changes in assessed value for those counties
637 not subject to an in-depth review.

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

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

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

649 195.099 Periodic review.—

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

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

657 (2) The department may ~~shall~~ review the assessments of new
 658 and expanded businesses granted an exemption pursuant to s.
 659 196.1995 to ensure parity of level of assessment with other
 660 classifications of property.

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

663 196.031 Exemption of homesteads.—

664 (7) Unless the homestead property is totally exempt from
 665 ad valorem taxation, the exemptions provided in paragraphs
 666 (1) (a) and (b) shall be applied before ~~and~~ other homestead
 667 exemptions, which shall then be applied in the order that
 668 results in the lowest taxable value. ~~as follows:~~

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

671 ~~(b) The second \$25,000 of assessed value shall be taxable~~
 672 ~~unless other exemptions, as listed in paragraph (d), are~~

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673 ~~applicable in the order listed;~~

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

678 ~~(d) Other exemptions include and shall be applied in the~~
 679 ~~following order: widows, widowers, blind persons, and disabled~~
 680 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
 681 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
 682 ~~all levies; the local option low-income senior exemption up to~~
 683 ~~\$50,000, applicable to county levies or municipal levies, as~~
 684 ~~provided in s. 196.075; and the veterans percentage discount, as~~
 685 ~~provided in s. 196.082.~~

686 Section 18. Section 196.061, Florida Statutes, is amended
 687 to read:

688 196.061 Rental of homestead to constitute abandonment.—The
 689 rental of all or substantially all of a ~~an entire~~ dwelling
 690 previously claimed to be a homestead for tax purposes shall
 691 constitute the abandonment of such ~~said~~ dwelling as a homestead,
 692 and the ~~said~~ abandonment shall continue until such dwelling is
 693 physically occupied by the owner ~~thereof~~. However, such
 694 abandonment of such homestead after January 1 of any year does
 695 ~~shall~~ not affect the homestead exemption for tax purposes for
 696 that particular year if ~~so long as~~ this provision is not used
 697 for 2 consecutive years. The provisions of this section do ~~shall~~
 698 not apply to a member of the Armed Forces of the United States
 699 whose service in such forces is the result of a mandatory
 700 obligation imposed by the federal Selective Service Act or who

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701 volunteers for service as a member of the Armed Forces of the
 702 United States. Moreover, valid military orders transferring such
 703 member are ~~shall be~~ sufficient to maintain permanent residence,
 704 for the purpose of s. 196.015, for the member and his or her
 705 spouse.

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

708 196.081 Exemption for certain permanently and totally
 709 disabled veterans and for surviving spouses of veterans.—

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

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

721 196.082 Discounts for disabled veterans.—

722 (6) An applicant for the discount under this section may
 723 apply for the discount before receiving the necessary
 724 documentation from the United States Department of Veterans
 725 Affairs or its predecessor. Upon receipt of the documentation,
 726 the discount shall be granted as of the date of the original
 727 application, and the excess taxes paid shall be refunded. Any
 728 refund of excess taxes paid shall be limited to those paid

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729 during the 4-year period of limitation set forth in s.
 730 197.182(1)(e).

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

733 196.091 Exemption for disabled veterans confined to
 734 wheelchairs.—

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

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

746 196.101 Exemption for totally and permanently disabled
 747 persons.—

748 (8) An applicant for the exemption under this section may
 749 apply for the exemption before receiving the necessary
 750 documentation from the United States Department of Veterans
 751 Affairs or its predecessor. Upon receipt of the documentation,
 752 the exemption shall be granted as of the date of the original
 753 application, and the excess taxes paid shall be refunded. Any
 754 refund of excess taxes paid shall be limited to those paid
 755 during the 4-year period of limitation set forth in s.
 756 197.182(1)(e).

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

759 196.121 Homestead exemptions; forms.—

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

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

768 196.173 Exemption for deployed servicemembers.—

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

773 (a) Operation Noble Eagle, which began on September 15,
 774 2001;

775 (b) ~~(a)~~ Operation Enduring Freedom, which began on October
 776 7, 2001;

777 (c) ~~(b)~~ Operation Iraqi Freedom, which began on March 19,
 778 2003, and ended on August 31, 2010; ~~or~~

779 (d) ~~(c)~~ Operation New Dawn, which began on September 1,
 780 2010, and ended on December 15, 2011; or

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

783
 784 The Department of Revenue shall notify all property appraisers

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785 and tax collectors in this state of the designated military
 786 operations.

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

789 196.198 Educational property exemption.—Educational
 790 institutions within this state and their property used by them
 791 or by any other exempt entity or educational institution
 792 exclusively for educational purposes shall be exempt from
 793 taxation. Sheltered workshops providing rehabilitation and
 794 retraining of disabled individuals and exempted by a certificate
 795 under s. (d) of the federal Fair Labor Standards Act of 1938, as
 796 amended, are declared wholly educational in purpose and shall be
 797 exempted from certification, accreditation, and membership
 798 requirements set forth in s. 196.012. Those portions of property
 799 of college fraternities and sororities certified by the
 800 president of the college or university to the appropriate
 801 property appraiser as being essential to the educational process
 802 shall be exempt from ad valorem taxation. The use of property by
 803 public fairs and expositions chartered by chapter 616 is
 804 presumed to be an educational use of such property and shall be
 805 exempt from ad valorem taxation to the extent of such use.
 806 Property used exclusively for educational purposes shall be
 807 deemed owned by an educational institution if the entity owning
 808 100 percent of the educational institution is owned by the
 809 identical persons who own the property. Land, buildings, and
 810 other improvements to real property used exclusively for
 811 educational purposes shall be deemed owned by an educational
 812 institution if the entity owning 100 percent of the land is a

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813 nonprofit entity and the land is used, under a ground lease or
814 other contractual arrangement, by an educational institution
815 that owns the buildings and other improvements to the real
816 property, is a nonprofit entity under s. 501(c)(3) of the
817 Internal Revenue Code, and provides education limited to
818 students in prekindergarten through grade 8. If legal title to
819 property is held by a governmental agency that leases the
820 property to a lessee, the property shall be deemed to be owned
821 by the governmental agency and used exclusively for educational
822 purposes if the governmental agency continues to use such
823 property exclusively for educational purposes pursuant to a
824 sublease or other contractual agreement with that lessee. If the
825 title to land is held by the trustee of an irrevocable inter
826 vivos trust and if the trust grantor owns 100 percent of the
827 entity that owns an educational institution that is using the
828 land exclusively for educational purposes, the land is deemed to
829 be property owned by the educational institution for purposes of
830 this exemption. Property owned by an educational institution
831 shall be deemed to be used for an educational purpose if the
832 institution has taken affirmative steps to prepare the property
833 for educational use. Affirmative steps means environmental or
834 land use permitting activities, creation of architectural plans
835 or schematic drawings, land clearing or site preparation,
836 construction or renovation activities, or other similar
837 activities that demonstrate commitment of the property to an
838 educational use.

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

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841 196.199 Government property exemption.—

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

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

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

852 196.202 Property of widows, widowers, blind persons, and
 853 persons totally and permanently disabled.—

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

863 (2) An applicant for the exemption under this section may
 864 apply for the exemption before receiving the necessary
 865 documentation from the United States Department of Veterans
 866 Affairs or its predecessor, or the Social Security
 867 Administration. Upon receipt of the documentation, the exemption
 868 shall be granted as of the date of the original application, and

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

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

874 196.24 Exemption for disabled ex-servicemember or
 875 surviving spouse; evidence of disability.—

876 (1) Any ex-servicemember, as defined in s. 196.012, who is
 877 a bona fide resident of the state, who was discharged under
 878 honorable conditions, and who has been disabled to a degree of
 879 10 percent or more by misfortune or while serving during a
 880 period of wartime service as defined in s. 1.01(14), ~~or by~~
 881 ~~misfortune,~~ is entitled to the exemption from taxation provided
 882 for in s. 3(b), Art. VII of the State Constitution as provided
 883 in this section. Property to the value of \$5,000 of such a
 884 person is exempt from taxation. The production by him or her of
 885 a certificate of disability from the United States Government or
 886 the United States Department of Veterans Affairs or its
 887 predecessor before the property appraiser of the county wherein
 888 the ex-servicemember's property lies is prima facie evidence of
 889 the fact that he or she is entitled to the exemption. The
 890 unmarried surviving spouse of such a disabled ex-servicemember
 891 who, on the date of the disabled ex-servicemember's death, had
 892 been married to the disabled ex-servicemember for at least 5
 893 years is also entitled to the exemption.

894 (2) An applicant for the exemption under this section may
 895 apply for the exemption before receiving the necessary
 896 documentation from the United States Government or the United

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897 States Department of Veterans Affairs or its predecessor. Upon
 898 receipt of the documentation, the exemption shall be granted as
 899 of the date of the original application, and the excess taxes
 900 paid shall be refunded. Any refund of excess taxes paid shall be
 901 limited to those paid during the 4-year period of limitation set
 902 forth in s. 197.182(1) (e).

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

906 200.065 Method of fixing millage.—

907 (5) ~~Beginning in the 2009-2010 fiscal year and~~ In each
 908 fiscal year thereafter:

909 (a) The maximum millage rate that a county, municipality,
 910 special district dependent to a county or municipality,
 911 municipal service taxing unit, or independent special district
 912 may levy is a rolled-back rate based on the amount of taxes
 913 which would have been levied in the prior year if the maximum
 914 millage rate had been applied, adjusted for change in per capita
 915 Florida personal income, unless a higher rate was ~~is~~ adopted, in
 916 which case the maximum is the adopted rate. The maximum millage
 917 rate applicable to a county authorized to levy a county public
 918 hospital surtax under s. 212.055 and which did so in fiscal year
 919 2007 shall exclude the revenues required to be contributed to
 920 the county public general hospital in the current fiscal year
 921 for the purposes of making the maximum millage rate calculation,
 922 but shall be added back to the maximum millage rate allowed
 923 after the roll back has been applied, the total of which shall
 924 be considered the maximum millage rate for such a county for

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925 | purposes of this subsection. The revenue required to be
926 | contributed to the county public general hospital for the
927 | upcoming fiscal year shall be calculated as 11.873 percent times
928 | the millage rate levied for countywide purposes in fiscal year
929 | 2007 times 95 percent of the preliminary tax roll for the
930 | upcoming fiscal year. A higher rate may be adopted only under
931 | the following conditions:

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

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

944 | (b) The millage rate of a county or municipality,
945 | municipal service taxing unit of that county, and any special
946 | district dependent to that county or municipality may exceed the
947 | maximum millage rate calculated pursuant to this subsection if
948 | the total county ad valorem taxes levied or total municipal ad
949 | valorem taxes levied do not exceed the maximum total county ad
950 | valorem taxes levied or maximum total municipal ad valorem taxes
951 | levied respectively. Voted millage and taxes levied by a
952 | municipality or independent special district that has levied ad

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953 | valorem taxes for less than 5 years are not subject to this
954 | limitation. The millage rate of a county authorized to levy a
955 | county public hospital surtax under s. 212.055 may exceed the
956 | maximum millage rate calculated pursuant to this subsection to
957 | the extent necessary to account for the revenues required to be
958 | contributed to the county public hospital. Total taxes levied
959 | may exceed the maximum calculated pursuant to subsection (6) as
960 | a result of an increase in taxable value above that certified in
961 | subsection (1) if such increase is less than the percentage
962 | amounts contained in subsection (6) or if the administrative
963 | adjustment cannot be made because the value adjustment board is
964 | still in session at the time the tax roll is extended;
965 | otherwise, millage rates subject to this subsection, s. 200.185,
966 | or s. 200.186 may be reduced so that total taxes levied do not
967 | exceed the maximum.

968 |
969 | Any unit of government operating under a home rule charter
970 | adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
971 | Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
972 | State Constitution of 1968, which is granted the authority in
973 | the State Constitution to exercise all the powers conferred now
974 | or hereafter by general law upon municipalities and which
975 | exercises such powers in the unincorporated area shall be
976 | recognized as a municipality under this subsection. For a
977 | downtown development authority established before the effective
978 | date of the 1968 State Constitution which has a millage that
979 | must be approved by a municipality, the governing body of that
980 | municipality shall be considered the governing body of the

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981 | downtown development authority for purposes of this subsection.
982 | (10) (a) In addition to the notice required in subsection
983 | (3), a district school board shall publish a second notice of
984 | intent to levy additional taxes under s. 1011.71(2) or (3). The
985 | ~~Such~~ notice shall specify the projects or number of school buses
986 | anticipated to be funded by the ~~such~~ additional taxes and shall
987 | be published in the size, within the time periods, adjacent to,
988 | and in substantial conformity with the advertisement required
989 | under subsection (3). The projects shall be listed in priority
990 | within each category as follows: construction and remodeling;
991 | maintenance, renovation, and repair; motor vehicle purchases;
992 | new and replacement equipment; payments for educational
993 | facilities and sites due under a lease-purchase agreement;
994 | payments for renting and leasing educational facilities and
995 | sites; payments of loans approved pursuant to ss. 1011.14 and
996 | 1011.15; payment of costs of compliance with environmental
997 | statutes and regulations; payment of premiums for property and
998 | casualty insurance necessary to insure the educational and
999 | ancillary plants of the school district; payment of costs of
1000 | leasing relocatable educational facilities; and payments to
1001 | private entities to offset the cost of school buses pursuant to
1002 | s. 1011.71(2) (i). The additional notice shall be in the
1003 | following form, except that if the district school board is
1004 | proposing to levy the same millage under s. 1011.71(2) or (3)
1005 | which it levied in the prior year, the words "continue to" shall
1006 | be inserted before the word "impose" in the first sentence, and
1007 | except that the second sentence of the second paragraph shall be
1008 | deleted if the district is advertising pursuant to paragraph

1009 (3) (e) :

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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

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1037 Department of Revenue to participate in the distribution of the
 1038 appropriation and provide documentation supporting the county's
 1039 estimated reduction in ad valorem tax revenue in the form and
 1040 manner prescribed by the Department of Revenue. The
 1041 documentation must include an estimate of the reduction in
 1042 taxable value directly attributable to revisions of Art. VII of
 1043 the State Constitution for all county taxing jurisdictions
 1044 within the county and shall be prepared by the property
 1045 appraiser in each fiscally constrained county. The documentation
 1046 must also include the county millage rates applicable in all
 1047 such jurisdictions for both the current year and the prior year;
 1048 rolled-back rates, determined as provided in s. 200.065, for
 1049 each county taxing jurisdiction; and maximum millage rates that
 1050 could have been levied by majority vote pursuant to s.
 1051 200.065(5) ~~s. 200.185~~. For purposes of this section, each
 1052 fiscally constrained county's reduction in ad valorem tax
 1053 revenue shall be calculated as 95 percent of the estimated
 1054 reduction in taxable value times the lesser of the 2007
 1055 applicable millage rate or the applicable millage rate for each
 1056 county taxing jurisdiction in the current ~~prior~~ year. If a
 1057 fiscally constrained county fails to apply for the distribution,
 1058 its share shall revert to the fund from which the appropriation
 1059 was made.

1060 Section 31. Effective July 1, 2012, subsection (2) of
 1061 section 218.125, Florida Statutes, is amended to read:

1062 218.125 Offset for tax loss associated with certain
 1063 constitutional amendments affecting fiscally constrained
 1064 counties.—

ENROLLED

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1065 (2) On or before November 15 of each year, ~~beginning in~~
 1066 ~~2010~~, each fiscally constrained county shall apply to the
 1067 Department of Revenue to participate in the distribution of the
 1068 appropriation and provide documentation supporting the county's
 1069 estimated reduction in ad valorem tax revenue in the form and
 1070 manner prescribed by the Department of Revenue. The
 1071 documentation must include an estimate of the reduction in
 1072 taxable value directly attributable to revisions of Art. VII of
 1073 the State Constitution for all county taxing jurisdictions
 1074 within the county and shall be prepared by the property
 1075 appraiser in each fiscally constrained county. The documentation
 1076 must also include the county millage rates applicable in all
 1077 such jurisdictions for the current year and the prior year,
 1078 rolled-back rates determined as provided in s. 200.065 for each
 1079 county taxing jurisdiction, and maximum millage rates that could
 1080 have been levied by majority vote pursuant to s. 200.065(5)
 1081 ~~200.185~~. For purposes of this section, each fiscally constrained
 1082 county's reduction in ad valorem tax revenue shall be calculated
 1083 as 95 percent of the estimated reduction in taxable value
 1084 multiplied by the lesser of the 2010 applicable millage rate or
 1085 the applicable millage rate for each county taxing jurisdiction
 1086 in the current ~~prior~~ year. If a fiscally constrained county
 1087 fails to apply for the distribution, its share shall revert to
 1088 the fund from which the appropriation was made.

1089 Section 32. Notwithstanding the application deadline in s.
 1090 196.173(5), Florida Statutes, the deadline for an eligible
 1091 servicemember to file a claim for an additional ad valorem tax
 1092 exemption for a qualifying deployment during the 2011 calendar

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1093 year is June 1, 2012. Any applicant who seeks to claim the
1094 additional exemption and who fails to file an application by
1095 June 1 must file an application for the exemption with the
1096 property appraiser on or before the 25th day after the mailing
1097 by the property appraiser of the notices required under s.
1098 194.011(1), Florida Statutes. Upon receipt of sufficient
1099 evidence, as determined by the property appraiser, which
1100 demonstrates that the applicant was unable to apply for the
1101 exemption in a timely manner or otherwise demonstrating
1102 extenuating circumstances judged by the property appraiser to
1103 warrant granting the exemption, the property appraiser may grant
1104 the exemption. If the applicant fails to produce sufficient
1105 evidence demonstrating that the applicant was unable to apply
1106 for the exemption in a timely manner or otherwise demonstrating
1107 extenuating circumstances as judged by the property appraiser,
1108 the applicant may file, pursuant to s. 194.011(3), Florida
1109 Statutes, a petition with the value adjustment board which
1110 requests that the exemption be granted. Such petition must be
1111 filed during the taxable year on or before the 25th day after
1112 the mailing of the notice by the property appraiser as provided
1113 in s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
1114 Florida Statutes, the applicant is not required to pay a filing
1115 fee for such petition. Upon reviewing the petition, if the
1116 applicant is qualified to receive the exemption and demonstrates
1117 particular extenuating circumstances as judged by the value
1118 adjustment board to warrant granting the exemption, the value
1119 adjustment board may grant the exemption for the current year.
1120 Section 33. Sections 24, 25, 26, and 32 of this act shall

ENROLLED

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1121 | take effect upon this act becoming a law and shall first apply
1122 | to ad valorem tax rolls for 2012.

1123 | Section 34. Except as otherwise expressly provided in this
1124 | act, this act shall take effect upon becoming a law.