Amendment No.

House Amendment

Bill No. CS/HB 7087 (2018)

Amendment No.

CHAMBER ACTION

Representative Renner offered the following:

Amendment (with title amendment)

Remove lines 370-930 and insert:

Section 2. Section 159.621, Florida Statutes, is amended to read:

159.621 Housing bonds exempted from taxation; notes and mortgages exempt from excise tax on documents.—

(1) The bonds of a housing finance authority issued under this act, together with all notes, mortgages, security agreements, letters of credit, or other instruments which arise out of or are given to secure the repayment of bonds issued in connection with the financing of any housing development under

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this part, as well as the interest thereon and income therefrom, shall be exempt from all taxes.

(2) Any note or mortgage given in connection with a loan made by or on behalf of a housing finance authority under s. 159.608(8) is exempt from the excise tax on documents under chapter 201 if, at the time the note or mortgage is recorded, the housing finance authority records an affidavit signed by an agent of the housing authority that affirms that the loan was made by or on behalf of the housing finance authority.

The exemption granted by this section does not apply shall not be applicable to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by corporations or to a deed for property financed by a housing finance authority.

Section 3. Effective upon this act becoming a law, section 193.0237, Florida Statutes, is created to read:

193.0237 Assessment of multiple parcel buildings.—

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

(a) "Multiple parcel building" means a building, other than a building consisting entirely of a single condominium, timeshare, or cooperative, which contains separate parcels that are vertically located, in whole or in part, on or over the same land.

(b) "Parcel" means a portion of a multiple parcel building which is identified in a recorded instrument by a legal
description that is sufficient for record ownership and conveyance by deed separately from any other portion of the building.

(c) "Recorded instrument" means a declaration, covenant, easement, deed, plat, agreement, or other legal instrument, other than a lease, mortgage, or lien, which describes one or more parcels in a multiple parcel building and which is recorded in the public records of the county where the multiple parcel building is located.

(2) The value of land upon which a multiple parcel building is located, regardless of ownership, may not be separately assessed and must be allocated among and included in the just value of all the parcels in the multiple parcel building as provided in subsection (3).

(3) The property appraiser, for assessment purposes, must allocate all of the just value of the land among the parcels in a multiple parcel building in the same proportion that the just value of the improvements in each parcel bears to the total just value of all the improvements in the entire multiple parcel building.

(4) A condominium, timeshare, or cooperative may be created within a parcel in a multiple parcel building. Any land value allocated to the just value of a parcel containing a condominium must be further allocated among the condominium units in that parcel in the manner required in s. 193.023(5).
Any land value allocated to the just value of a parcel containing a cooperative must be further allocated among the cooperative units in that parcel in the manner required in s. 719.114.

(5) Each parcel in a multiple parcel building must be assigned a separate tax folio number. However, if a condominium or cooperative is created within any such parcel, a separate tax folio number must be assigned to each condominium unit or cooperative unit, rather than to the parcel in which it was created.

(6) All provisions of a recorded instrument affecting a parcel in a multiple parcel building, which parcel has been sold for taxes or special assessments, survive and are enforceable after the issuance of a tax deed or master's deed, or upon foreclosure of an assessment, a certificate or lien, a tax deed, a tax certificate, or a tax lien, to the same extent that such provisions would be enforceable against a voluntary grantee of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title as provided in s. 197.573.

(7) This section applies to any land on which a multiple parcel building is substantially completed as of January 1 of the respective assessment year. This section applies to assessments beginning in the 2018 calendar year.
Section 4. Section 193.4516, Florida Statutes, is created to read:

193.4516 Assessment of citrus fruit packing and processing equipment damaged by Hurricane Irma or citrus greening.—

(1) For purposes of ad valorem taxation, and applying to the 2018 tax roll only, tangible personal property owned and operated by a citrus fruit packing or processing facility is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or citrus greening.

(2)(a) The valuation provided in subsection (1) is effective until a citrus fruit packing or processing facility sells or leases the tangible personal property or returns such property to operational use.

(b) As used in this section, the term "citrus" has the same meaning as provided in s. 581.011(7).

Section 5. The creation by this act of s. 193.4516, Florida Statutes, applies to the 2018 property tax roll.

Section 6. Paragraph (e) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department.

Notwithstanding s. 195.022, a county officer may not refuse to

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accept a form provided by the department for this purpose if the
taxpayer chooses to use it. A petition to the value adjustment
board must be signed by the taxpayer or be accompanied at the
time of filing by the taxpayer's written authorization or power
of attorney, unless the person filing the petition is listed in
s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a
petition with a value adjustment board without the taxpayer's
signature or written authorization by certifying under penalty
of perjury that he or she has authorization to file the petition
on behalf of the taxpayer. If a taxpayer notifies the value
adjustment board that a petition has been filed for the
taxpayer's property without his or her consent, the value
adjustment board may require the person filing the petition to
provide written authorization from the taxpayer authorizing the
person to proceed with the appeal before a hearing is held. If
the value adjustment board finds that a person listed in s.
194.034(1)(a) willfully and knowingly filed a petition that was
not authorized by the taxpayer, the value adjustment board shall
require such person to provide the taxpayer's written
authorization for representation to the value adjustment board
clerk before any petition filed by that person is heard, for 1
year after imposition of such requirement by the value
adjustment board. A power of attorney or written authorization
is valid for 1 assessment year, and a new power of attorney or
written authorization by the taxpayer is required for each
subsequent assessment year. A petition shall also describe the
property by parcel number and shall be filed as follows:

(e) 1. A condominium association as defined in s.
718.103(2), a cooperative association as defined in s.
719.103(2), or any homeowners' association as defined in s.
723.075, with approval of its board of administration or
directors, may file with the value adjustment board a single
joint petition on behalf of any association members who own
units or parcels of property which the property appraiser
determines are substantially similar with respect to location,
proximity to amenities, number of rooms, living area, and
condition. The condominium association, cooperative association,
or homeowners' association as defined in s. 723.075 shall
provide the unit or parcel owners with notice of its intent to
petition the value adjustment board and shall provide at least
20 days for a unit or parcel owner to elect, in writing, that
his or her unit or parcel not be included in the petition.

2. Where an association has filed a single joint petition,
the association may continue to represent the unit or parcel
owners through any related subsequent proceeding, including
judicial review under part II of this chapter and any appeal
thereof. This subparagraph is intended to clarify existing law
and applies to any pending action.

Section 7. Paragraph (b) of subsection (1) of section
194.032, Florida Statutes, is amended to read:
194.032 Hearing purposes; timetable.—

(1)

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear appeals pertaining to the denial by the property appraiser of exemptions, tax abatements under s. 197.318, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not certify any assessments under s. 193.122 until the Department of Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the particular parcel under appeal.

Section 8. Subsection (2) of section 194.181, Florida Statutes, is amended to read:

194.181 Parties to a tax suit.—

(2) In any case brought by the taxpayer, condominium association, cooperative association, or homeowners' association, on behalf of some or all owners, contesting the assessment of any property, the county property appraiser shall be party defendant. In any case brought by the property appraiser pursuant to s. 194.036(1)(a) or (b), the taxpayer, condominium association, cooperative association, or homeowners'
association shall be party defendant. In any case brought by the
property appraiser pursuant to s. 194.036(1)(c), the value
adjustment board shall be party defendant.

Section 9. 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 any of the following military operations:

(a) Operation Joint Task Force Bravo, which began in 1995.
(b) Operation Joint Guardian, which began on June 12,

1999.

(c) Operation Noble Eagle, which began on September 15,


(d) Operation Enduring Freedom, which began on October 7,


(e) Operations in the Balkans, which began in 2004.

(f) Operation Nomad Shadow, which began in 2007.

(g) Operation U.S. Airstrikes Al Qaeda in Somalia, which


(h) Operation Copper Dune, which began in 2009.

(i) Operation Georgia Deployment Program, which began in

August 2009.
(j) Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011.

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

(l) Operation Spartan Shield, which began in June 2011.

(m) Operation Observant Compass, which began in October 2011.

(n) Operation Inherent Resolve, which began on August 8, 2014.

(o) Operation Atlantic Resolve, which began in April 2014.

(p) Operation Freedom's Sentinel, which began on January 1, 2015.

(q) Operation Resolute Support, which began in January 2015.

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

Section 10. Subsection (1) of 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) 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 unremarried 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.

Section 11. Effective upon this act becoming a law,
section 197.318, Florida Statutes, is created to read:

197.318  Abatement of taxes for residential improvements
damaged or destroyed by Hurricanes Hermine, Matthew, or Irma.—

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

(a) "Damage differential" means the product arrived at by
multiplying the percent change in value by a ratio, the
numerator of which is the number of days the residential
improvement was rendered uninhabitable in the year the hurricane occurred, the denominator of which is 365.

(b) "Disaster relief credit" means the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year the hurricane occurred.

(c) "Hurricane" means any of the following:
1. Hurricane Hermine that occurred in calendar year 2016.
2. Hurricane Matthew that occurred in calendar year 2016.
3. Hurricane Irma that occurred during calendar year 2017.

(d) "Percent change in value" means the difference between a residential parcel's just value as of January 1 of the year in which a hurricane occurred and its postdisaster just value expressed as a percentage of the parcel's just value as of January 1 of the year in which the hurricane occurred.

(e) "Postdisaster just value" means the just value of the residential parcel on January 1 of the year in which a hurricane occurred, reduced to reflect the just value of the residential improvement as provided in subsection (5) as a result of the destruction and damage caused by the hurricane. Postdisaster just value is determined only for purposes of calculating tax abatements under this section, and does not determine a parcel's just value as of January 1 each year.

(f) "Residential improvement" means a residential dwelling or house that is owned and used as a homestead as defined in s.
196.012(13). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, and swimming pool, and does not include land.

(g) "Uninhabitable" means the loss of use or occupancy, resulting from Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year of a residential improvement for the purpose for which it was constructed, as evidenced by documentation, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

(2) If a residential improvement is rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricanes Hermine or Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year, taxes initially levied in 2019 may be abated in the following manner:

(a) The property owner must file an application with the property appraiser no later than March 1, 2019. A property owner who fails to file an application by March 1, 2019, waives a claim for abatement of taxes under this section.

(b) The application shall identify the residential parcel on which the residential improvement was damaged or destroyed,
the date the damage or destruction occurred, and the number of
days the property was uninhabitable during the calendar year
that the hurricane occurred.

(c) The application shall be verified under oath and is
subject to penalty of perjury.

(d) Upon receipt of the application, the property
appraiser shall investigate the statements contained in the
application to determine if the applicant is entitled to an
abatement of taxes. If the property appraiser determines that
the applicant is not entitled to an abatement, the applicant may
file a petition with the value adjustment board, pursuant to s.
194.011(3), requesting that the abatement be granted. If the
property appraiser determines that the applicant is entitled to
an abatement, the property appraiser shall issue an official
written statement to the tax collector by April 1, 2019, which
provides:

1. The number of days during the calendar year in which
the hurricane occurred that the residential improvement was
uninhabitable. To qualify for the abatement, the residential
improvement must be uninhabitable for at least 30 days.

2. The just value of the residential parcel, as determined
by the property appraiser on January 1 of the year in which the
hurricane for which the applicant is claiming an abatement
occurred.
3. The postdisaster just value of the residential parcel, as determined by the property appraiser.

4. The percent change in value applicable to the residential parcel.

(3) Upon receipt of the written statement from the property appraiser, the tax collector shall calculate the damage differential and disaster relief credit pursuant to this section. The tax collector shall reduce the taxes initially levied on the residential parcel in 2019 by an amount equal to the disaster relief credit. If the value of the credit exceeds the taxes levied in 2019, the remaining value of the credit shall be applied to taxes due in subsequent years until the value of the credit is exhausted.

(4) No later than May 1, 2019, the tax collector shall notify:

(a) The department of the total reduction in taxes for all properties that qualified for an abatement pursuant to this section.

(b) The governing board of each affected local government of the reduction in such local government's taxes that will occur pursuant to this section.

(5) For purposes of this section, residential improvements that are uninhabitable shall have no value placed thereon.

(6) This section applies retroactively to January 1, 2016, and expires January 1, 2021.
Section 12. Effective upon this act becoming a law, section 197.3631, Florida Statutes, is amended to read:

197.3631 Non-ad valorem assessments; general provisions.—

(1) Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Section 197.3632 is additional authority for local governments to impose and collect non-ad valorem assessments supplemental to the home rule powers pursuant to ss. 125.01 and 166.021 and chapter 170, or any other law. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

(2) For non-ad valorem special assessments based on the size or area of the land containing a multiple parcel building, regardless of ownership, the special assessment must be levied on and allocated among all the parcels in the multiple parcel
building on the same basis that the land value is allocated among the parcels in s. 193.0237(3). For non-ad valorem assessments not based on the size or area of the land, each parcel in the multiple parcel building shall be subject to a separate assessment. For purposes of this subsection, the terms "multiple parcel building" and "parcel" have the meanings as provided in s. 193.0237(1).

Section 13. Effective upon this act becoming a law, section 197.572, Florida Statutes, is amended to read:

197.572  Easements for conservation purposes, or for public service purposes, support of certain improvements, or for drainage or ingress and egress survive tax sales and deeds.—When any lands are sold for the nonpayment of taxes, or any tax certificate is issued thereon by a governmental unit or agency or pursuant to any tax lien foreclosure proceeding, the title to the lands shall continue to be subject to any easement for conservation purposes as provided in s. 704.06 or for telephone, telegraph, pipeline, power transmission, or other public service purpose; and shall continue to be subject to any easement that supports improvements that may be constructed above the lands; and any easement for the purposes of drainage or of ingress and egress to and from other land. The easement and the rights of the owner of it shall survive and be enforceable after the execution, delivery, and recording of a tax deed, a master's deed, or a clerk's certificate of title pursuant to foreclosure.
of a tax deed, tax certificate, or tax lien, to the same extent
as though the land had been conveyed by voluntary deed. The
easement must be evidenced by written instrument recorded in the
office of the clerk of the circuit court in the county where
such land is located before the recording of such tax deed or
master's deed, or, if not recorded, an easement for a public
service purpose must be evidenced by wires, poles, or other
visible occupation, an easement for drainage must be evidenced
by a waterway, water bed, or other visible occupation, and an
easement for the purpose of ingress and egress must be evidenced
by a road or other visible occupation to be entitled to the
benefit of this section; however, this shall apply only to tax
deeds issued after the effective date of this act.

Section 14. Effective upon this act becoming a law,
subsections (1) and (2) of section 197.573, Florida Statutes,
are amended to read:

197.573 Survival of restrictions and covenants after tax
sale.—

(1) When a deed or other recorded instrument in the chain
of title contains restrictions and covenants running with the
land, as hereinafter defined and limited, the restrictions and
covenants shall survive and be enforceable after the issuance of
a tax deed, master's deed, or a clerk's certificate of title
upon foreclosure of a tax deed, tax certificate, or tax lien, to
the same extent that it would be enforceable against a voluntary
grantee of the owner of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title.

(2) This section applies to the usual restrictions and covenants limiting the use of property; the type, character, and location of building; covenants against nuisances and what the former parties deemed to be undesirable conditions, in, upon, and about the property; and other similar restrictions and covenants; but this section does not protect covenants that:

(a) Create any debt or lien against or upon the property, except one providing for satisfaction or survival of a lien of record held by a municipal or county governmental unit, or one providing a lien for assessments accruing after such tax deed, master's deed, or clerk's certificate of title to a condominium association, homeowners' association, property owners' association, or person having assessment powers under such covenants; or

(b) Require the grantee to expend money for any purpose, except one that may require that the premises be kept in a sanitary or sightly condition or one to abate nuisances or undesirable conditions.

Section 15. Subsection (7) of section 201.02, Florida Statutes, is amended to read:
201.02 Tax on deeds and other instruments relating to real property or interests in real property.—

(7) Taxes imposed by this section do not apply to:

(a) A deed, transfer, or conveyance between spouses or former spouses pursuant to an action for dissolution of their marriage wherein the real property is or was their marital home or an interest therein. Taxes paid pursuant to this section shall be refunded in those cases in which a deed, transfer, or conveyance occurred 1 year before a dissolution of marriage. This paragraph subsection applies in spite of any consideration as defined in subsection (1). This paragraph subsection does not apply to a deed, transfer, or conveyance executed before July 1, 1997.

(b) A deed or other instrument that transfers or conveys homestead property or any interest in homestead property between spouses, if the only consideration for the transfer or conveyance is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer or conveyance and if the deed or other instrument is recorded within 1 year after the date of the marriage. This paragraph applies to transfers or conveyances from one spouse to another, from one spouse to both spouses, or from both spouses to one spouse. For the purpose of this paragraph, the term "homestead property" has the same meaning as the term "homestead" as defined in s. 192.001.
Section 16. Section 210.205, Florida Statutes, is created to read:

210.205  Cigarette tax distribution reporting.—By March 15 of each year, each entity that received a distribution pursuant to s. 210.20(2)(b) in the preceding calendar year shall report to the Office of Economic and Demographic Research the following information:

(1) An itemized accounting of all expenditures of the funds distributed in the preceding calendar year, including amounts spent on debt service.

(2) A statement indicating what portion of the distributed funds have been pledged for debt service.

(3) The original principal amount and current debt service schedule of any bonds or other borrowing for which the distributed funds have been pledged for debt service.

Section 17. Effective January 1, 2019, paragraphs (c) and (d) of subsection (1) of section 212.031, Florida Statutes, are amended to read:

212.031  Tax on rental or license fee for use of real property.—

(1)

(c) For the exercise of such privilege, a tax is levied at the rate of 5.5% percent of and on the total rent or license fee charged for such real property by the person charging or collecting the rental or license fee. The total rent or license
fee charged for such real property shall include payments for
the granting of a privilege to use or occupy real property for
any purpose and shall include base rent, percentage rents, or
similar charges. Such charges shall be included in the total
rent or license fee subject to tax under this section whether or
not they can be attributed to the ability of the lessor's or
licensor's property as used or operated to attract customers.
Payments for intrinsically valuable personal property such as
franchises, trademarks, service marks, logos, or patents are not
subject to tax under this section. In the case of a contractual
arrangement that provides for both payments taxable as total
rent or license fee and payments not subject to tax, the tax
shall be based on a reasonable allocation of such payments and
shall not apply to that portion which is for the nontaxable
payments.

(d) When the rental or license fee of any such real
property is paid by way of property, goods, wares, merchandise,
services, or other thing of value, the tax shall be at the rate
of 5.5% of the value of the property, goods, wares,
merchandise, services, or other thing of value.

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T I T L E  A M E N D M E N T

Remove lines 6-11 and insert:
Revenue Trust Fund; amending s. 159.621, F.S.;