

Committee on Appropriations

SB 1830 —Ad Valorem Taxation

by Appropriations Committee

The bill makes several amendments to the property tax statutes. It modernizes statutes to accommodate the use of commercial mail delivery service, requires posting of information on property appraisers' websites, and allows property appraisers and value adjustment boards to send documents via email under certain circumstances.

Specifically, the bill:

- Provides long-term lessees the ability to retain homestead status when title to the property is transferred.
- Provides for automatic renewal of the annual assessment reduction for living quarters provided to parents or grandparents and provides for assessment when the reduction is improperly received.
- Extends from 15 days to 60 days the time to appeal a value adjustment board's ruling on the transfer of the Save Our Homes assessment limitation from a prior homestead.
- Clarifies agricultural use provisions and provides that aquacultural crops are deemed to have no value for tax purposes.
- Repeals a 2011 expansion of the affordable housing property tax exemption.
- Implements a recent constitutional amendment concerning the property tax discount for disabled veterans and deletes statutory homestead provisions ruled unconstitutional by the Florida Supreme Court.
- Amends tax payment calculations relating to the county boundary change between Martin County and St. Lucie County that was enacted in 2012.

If approved by the Governor, these provisions take effect July 1, 2013. The provisions repealing the 2011 expansion of the affordable housing exemption apply retroactively to the 2013 tax roll.

Vote: Senate 39-0; House 115-1