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1 A bill to be entitled
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; amending s. 193.1554, F.S.; deleting
18 obsolete provisions; providing for the apportionment
19 of increases in the value of combined and divided
20 parcels of nonhomestead residential property;
21 providing for the application of an assessment
22 limitation to a combined or divided parcel of
23 nonhomestead residential property; amending s.
24 193.1555, F.S.; redefining the term "nonresidential
25 real property" to conform a cross-reference to the
26 State Constitution; deleting obsolete provisions;
27 providing for the apportionment of increases in the
28 value of combined and divided parcels of property;

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 providing for the application of an assessment
30 limitation to a combined or divided parcel of
31 property; amending ss. 193.501, 193.503, and 193.505,
32 F.S.; deleting provisions requiring that the tax
33 collector report amounts of deferred tax liability to
34 the Department of Revenue; amending s. 194.032, F.S.;
35 requiring that certain information be included in, or
36 provided along with, the notice provided to a
37 petitioner concerning the time scheduled for an
38 appearance before a value adjustment board; requiring
39 that a hearing before the value adjustment board be
40 rescheduled if the hearing on the petitioner's
41 petition is not commenced within a certain time after
42 the scheduled time; making technical and grammatical
43 changes; amending s. 194.034, F.S.; deleting an
44 exception to a requirement that a value adjustment
45 board render a written decision relating to the
46 petitioner's failure to make a required payment;
47 deleting a requirement that the Department of Revenue
48 be notified of decisions by the value adjustment
49 board; requiring that the clerk notify the Department
50 of Revenue of a decision of the value adjustment board
51 or information relating to the tax impact of the
52 decision upon request; making technical and
53 grammatical changes; amending s. 195.096, F.S.;
54 authorizing the measures in the findings resulting
55 from an in-depth review of an assessment roll of a
56 county to be based on a ratio that is generally

57 | accepted by professional appraisal organizations in
58 | developing a statistically valid sampling plan under
59 | certain circumstances; revising the requirements for
60 | the Department of Revenue to provide certain
61 | information concerning its review of assessment rolls
62 | to the Legislature, the appropriate property
63 | appraiser, and county commissions; requiring that
64 | copies of the review data and findings be provided
65 | upon request; repealing s. 195.0985, F.S., relating to
66 | a requirement that the department publish annual ratio
67 | studies; amending s. 195.099, F.S.; allowing the
68 | department discretion in determining whether to review
69 | the assessments of certain businesses; amending s.
70 | 196.031, F.S.; requiring that specified ad valorem tax
71 | exemptions be applied before other homestead
72 | exemptions are applied in the order that results in
73 | the lowest taxable value of a homestead; amending s.
74 | 196.081, F.S.; authorizing an applicant for an ad
75 | valorem tax exemption for a disabled veteran or for a
76 | surviving spouse to apply for the exemption before
77 | receiving certain documentation from the Federal
78 | Government; requiring refunds of excess taxes paid
79 | under certain circumstances; amending s. 196.082,
80 | F.S.; authorizing an applicant for an ad valorem tax
81 | discount available to disabled veterans to apply for
82 | the discount before receiving certain documentation
83 | from the Federal Government; requiring refunds of
84 | excess taxes paid under certain circumstances;

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85 | amending s. 196.091, F.S.; authorizing an applicant
86 | for an ad valorem tax exemption for disabled veterans
87 | confined to a wheelchair to apply for the exemption
88 | before receiving certain documentation from the
89 | Federal Government; requiring refunds of excess taxes
90 | paid under certain circumstances; amending s. 196.101,
91 | F.S.; authorizing an applicant for an ad valorem tax
92 | exemption for totally and permanently disabled persons
93 | to apply for the exemption before receiving certain
94 | documentation from the Federal Government; requiring
95 | refunds of excess taxes paid under certain
96 | circumstances; amending s. 196.121, F.S.; authorizing
97 | the Department of Revenue to provide certain forms
98 | electronically; deleting a requirement that the
99 | department supply printed forms to property
100 | appraisers; amending s. 196.199, F.S.; providing that
101 | property of a municipality is exempt from ad valorem
102 | taxation under specified circumstances; amending s.
103 | 196.202, F.S.; authorizing an applicant for an ad
104 | valorem exemption for widows, widowers, blind persons,
105 | or persons who are totally and permanently disabled to
106 | apply for the exemption before receiving certain
107 | documentation from the Federal Government; requiring
108 | refunds of excess taxes paid under certain
109 | circumstances; amending s. 196.24, F.S.; authorizing
110 | an applicant for an ad valorem tax exemption for
111 | disabled ex-servicemembers or a surviving spouse to
112 | apply for the exemption before receiving certain

113 | documentation from the Federal Government; requiring
 114 | refunds of excess taxes paid under certain
 115 | circumstances; amending s. 200.065, F.S.; deleting
 116 | obsolete provisions; revising provisions relating to
 117 | the calculation of the rolled-back rate; correcting
 118 | cross-references to certain additional taxes; amending
 119 | s. 200.069, F.S.; requiring a property appraiser, at
 120 | the request of the governing body of a county, to mail
 121 | an additional form along with the notice of proposed
 122 | taxes to notify taxpayers of the portion of the
 123 | proposed nonvoted county millage rate that is
 124 | attributable to each constitutional officer and the
 125 | county commission; amending ss. 218.12 and 218.125,
 126 | F.S.; deleting obsolete provisions; providing for the
 127 | reversion of funds appropriated to offset reductions
 128 | in ad valorem tax revenue to a fiscally constrained
 129 | county if the county fails to apply for a distribution
 130 | of funds; providing effective dates.

131 |
 132 | Be It Enacted by the Legislature of the State of Florida:

133 |
 134 | Section 1. Subsections (2) and (18) of section 192.001,
 135 | Florida Statutes, are amended to read:

136 | 192.001 Definitions.—All definitions set out in chapters 1
 137 | and 200 that are applicable to this chapter are included herein.
 138 | In addition, the following definitions shall apply in the
 139 | imposition of ad valorem taxes:

140 | (2) "Assessed value of property" means an annual

141 determination of:

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

143 ~~or~~

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

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

151 (18) "Complete submission of the rolls" includes, but is
 152 not necessarily limited to, accurate tabular summaries of
 153 valuations as prescribed by department rule; an electronic a
 154 ~~computer tape~~ copy of the real property assessment roll
 155 including for each parcel total value of improvements, land
 156 value, the ~~two most recently~~ recorded selling prices, data
 157 required for an assessment roll under s. 193.114, the value of
 158 any improvement made to the parcel in the 12 months preceding
 159 the valuation date, the type and amount of any exemption
 160 granted, and such other information as may be required by
 161 department rule; an accurate tabular summary by property class
 162 of any adjustments made to recorded selling prices or fair
 163 market value in arriving at assessed value, as prescribed by
 164 department rule; an electronic ~~a computer tape~~ copy of the
 165 tangible personal property assessment roll, including for each
 166 entry a unique account number and such other information as may
 167 be required by department rule; and an accurate tabular summary
 168 of per-acre land valuations used for each class of agricultural

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

171 Section 2. Paragraph (d) of subsection (2) of section
 172 192.0105, Florida Statutes, is amended to read:

173 192.0105 Taxpayer rights.—There is created a Florida
 174 Taxpayer's Bill of Rights for property taxes and assessments to
 175 guarantee that the rights, privacy, and property of the
 176 taxpayers of this state are adequately safeguarded and protected
 177 during tax levy, assessment, collection, and enforcement
 178 processes administered under the revenue laws of this state. The
 179 Taxpayer's Bill of Rights compiles, in one document, brief but
 180 comprehensive statements that summarize the rights and
 181 obligations of the property appraisers, tax collectors, clerks
 182 of the court, local governing boards, the Department of Revenue,
 183 and taxpayers. Additional rights afforded to payors of taxes and
 184 assessments imposed under the revenue laws of this state are
 185 provided in s. 213.015. The rights afforded taxpayers to assure
 186 that their privacy and property are safeguarded and protected
 187 during tax levy, assessment, and collection are available only
 188 insofar as they are implemented in other parts of the Florida
 189 Statutes or rules of the Department of Revenue. The rights so
 190 guaranteed to state taxpayers in the Florida Statutes and the
 191 departmental rules include:

192 (2) THE RIGHT TO DUE PROCESS.—

193 (d) The right to prior notice of the value adjustment
 194 board's hearing date, and the right to the hearing at the within
 195 4 hours of scheduled time, and the right to have the hearing
 196 rescheduled if the hearing is not commenced within a reasonable

197 time, not to exceed 2 hours, after the scheduled time (see s.
 198 194.032(2)).

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

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

202 193.114 Preparation of assessment rolls.—

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

204 (n) The recorded selling ~~For each sale of the property in~~
 205 ~~the previous year, the sale price, ownership transfer~~ sale date,
 206 and official record book and page number or clerk instrument
 207 number for each deed or other instrument transferring ownership
 208 of real property and recorded or otherwise discovered during the
 209 period beginning 1 year before the assessment date and up to the
 210 date the assessment roll is submitted to the department. The
 211 assessment roll shall also include, ~~and~~ the basis for
 212 qualification or disqualification of a transfer as an arms-
 213 length transaction. A decision qualifying or disqualifying a
 214 transfer of property as an arms-length transaction ~~Sale data~~
 215 ~~must be current on all tax rolls submitted to the department,~~
 216 ~~and sale qualification decisions must be recorded on the~~
 217 assessment tax ~~tax~~ roll within 3 months after the sale date that the
 218 deed or other transfer instrument is recorded or otherwise
 219 discovered. Sale or transfer data must be current on all tax
 220 rolls submitted to the department. As used in this paragraph,
 221 the term "ownership transfer date" means the date that the deed
 222 or other transfer instrument is signed and notarized or
 223 otherwise executed.

224 (p) The name and address of the owner ~~or fiduciary~~

225 ~~responsible for the payment of taxes on the property and an~~
 226 ~~indicator of fiduciary capacity, as appropriate.~~

227 Section 5. Subsections (2), (3), and (7) of section
 228 193.1554, Florida Statutes, are amended to read:

229 193.1554 Assessment of nonhomestead residential property.—

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

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

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

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

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

257 (c) A parcel that is created by combining or dividing a
 258 parcel and that is eligible for assessment pursuant to this
 259 section retains such eligibility and shall be assessed as
 260 provided in this subsection. A parcel that is combined or
 261 divided after January 1 and that is included as a combined or
 262 divided parcel on the tax notice is not considered to be a
 263 combined or divided parcel for purposes of this section until
 264 the January 1 on which it is first assessed as a combined or
 265 divided parcel.

266 Section 6. Subsections (1), (2), (3), and (7) of section
 267 193.1555, Florida Statutes, are amended to read:

268 193.1555 Assessment of certain residential and
 269 nonresidential real property.—

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

271 (a) "Nonresidential real property" means real property
 272 that is not subject to the assessment limitations set forth in
 273 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
 274 Constitution ~~s. 4(a), (c), (d), or (g), Art. VII of the State~~
 275 ~~Constitution.~~

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

279 (2) For all levies other than school district levies,
 280 nonresidential real property and residential real property that

281 is not assessed under s. 193.155 or s. 193.1554 shall be
 282 assessed at just value as of January 1 of the year that the
 283 property becomes eligible for assessment pursuant to this
 284 section, ~~2008. Property placed on the tax roll after January 1,~~
 285 ~~2008, shall be assessed at just value as of January 1 of the~~
 286 ~~year in which the property is placed on the tax roll.~~

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

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

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

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

306 (c) A parcel that is created by combining or dividing a
 307 parcel that is eligible for assessment pursuant to this section
 308 retains such eligibility and shall be assessed as provided in

309 this subsection. A parcel that is combined or divided after
 310 January 1 and that is included as a combined or divided parcel
 311 on the tax notice is not considered to be a combined or divided
 312 parcel for purposes of this section until the January 1 on which
 313 it is first assessed as a combined or divided parcel.

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

316 193.501 Assessment of lands subject to a conservation
 317 easement, environmentally endangered lands, or lands used for
 318 outdoor recreational or park purposes when land development
 319 rights have been conveyed or conservation restrictions have been
 320 covenanted.—

321 (7)(a) The property appraiser shall report to the
 322 department showing the just value and the classified use value
 323 of property that is subject to a conservation easement under s.
 324 704.06, property assessed as environmentally endangered land
 325 pursuant to this section, and property assessed as outdoor
 326 recreational or park land.

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

330 Section 8. Paragraph (d) of subsection (9) of section
 331 193.503, Florida Statutes, is amended to read:

332 193.503 Classification and assessment of historic property
 333 used for commercial or certain nonprofit purposes.—

334 (9)

335 ~~(d) The tax collector shall annually report to the~~
 336 ~~department the amount of deferred tax liability collected~~

337 ~~pursuant to this section.~~

338 Section 9. Paragraph (c) of subsection (9) of section
339 193.505, Florida Statutes, is amended to read:

340 193.505 Assessment of historically significant property
341 when development rights have been conveyed or historic
342 preservation restrictions have been covenanted.-

343 (9)

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

347 Section 10. Subsection (2) of section 194.032, Florida
348 Statutes, is amended to read:

349 194.032 Hearing purposes; timetable.-

350 (2) (a) The clerk of the governing body of the county shall
351 prepare a schedule of appearances before the board based on
352 petitions timely filed with him or her. The clerk shall notify
353 each petitioner of the scheduled time of his or her appearance
354 at least no less than 25 calendar days before ~~prior to~~ the day
355 of the such scheduled appearance. The notice shall indicate
356 whether the petition has been scheduled to be heard at a
357 particular time or during a block of time. If the petition has
358 been scheduled to be heard within a block of time, the beginning
359 and ending of that block of time shall be indicated on the
360 notice; however, as provided in paragraph (b), a petitioner may
361 not be required to wait for more than a reasonable time, not to
362 exceed 2 hours, after the beginning of the block of time. If the
363 petitioner checked the appropriate box on the petition form to
364 request a copy of the property record card containing relevant

365 information used in computing the current assessment, the clerk
 366 shall provide the copy of the card along with the notice. Upon
 367 receipt of the notice ~~this notification~~, the petitioner may
 368 ~~shall have the right to~~ reschedule the hearing a single time by
 369 submitting to the clerk ~~of the governing body of the county~~ a
 370 written request to reschedule, at least no less than 5 calendar
 371 days before the day of the originally scheduled hearing.

372 (b) ~~A copy of the property record card containing relevant~~
 373 ~~information used in computing the taxpayer's current assessment~~
 374 ~~shall be included with such notice, if said card was requested~~
 375 ~~by the taxpayer. Such request shall be made by checking an~~
 376 ~~appropriate box on the petition form. No petitioner may not~~
 377 ~~shall~~ be required to wait for more than a reasonable time, not
 378 to exceed 2 4 hours, after ~~from~~ the scheduled time for the
 379 hearing to commence. ~~and,~~ If the hearing is not commenced
 380 within his or her petition is not heard in that time, the
 381 petitioner may inform, ~~at his or her option, report to the~~
 382 chairperson of the meeting that he or she intends to leave. ~~and,~~
 383 ~~and,~~ If the petitioner leaves ~~he or she is not heard~~
 384 immediately, the clerk shall reschedule the hearing, and the
 385 rescheduling is not considered to be a request to reschedule as
 386 provided in paragraph (a) petitioner's administrative remedies
 387 ~~will be deemed to be exhausted, and he or she may seek further~~
 388 ~~relief as he or she deems appropriate.~~

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

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393 Section 11. Subsection (2) of section 194.034, Florida
 394 Statutes, is amended to read:

395 194.034 Hearing procedures; rules.—

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

416 Section 12. Effective July 1, 2012, paragraph (f) of
 417 subsection (2) and subsection (3) of section 195.096, Florida
 418 Statutes, are amended to read:

419 195.096 Review of assessment rolls.—

420 (2) The department shall conduct, no less frequently than

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421 once every 2 years, an in-depth review of the assessment rolls
422 of each county. The department need not individually study every
423 use-class of property set forth in s. 195.073, but shall at a
424 minimum study the level of assessment in relation to just value
425 of each classification specified in subsection (3). Such in-
426 depth review may include proceedings of the value adjustment
427 board and the audit or review of procedures used by the counties
428 to appraise property.

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

441 1. A 95 percent level of confidence; or
442 2. Ratio study standards that are generally accepted by
443 professional appraisal organizations in developing a
444 statistically valid sampling plan if a 95 percent level of
445 confidence is not attainable ~~to the Senate and the House of~~
446 ~~Representatives committees with oversight responsibilities for~~
447 ~~taxation, and the appropriate property appraiser. Upon releasing~~
448 ~~its findings, the department shall notify the chairperson of the~~

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449 ~~appropriate county commission or the corresponding official~~
450 ~~under a consolidated charter that the department's findings are~~
451 ~~available upon request. The department shall, within 90 days~~
452 ~~after receiving a written request from the chairperson of the~~
453 ~~appropriate county commission or the corresponding official~~
454 ~~under a consolidated charter, forward a copy of its findings,~~
455 ~~including the confidence interval for the median and such other~~
456 ~~measures of each classification or subclassification studied and~~
457 ~~for all the roll as a whole, and related statistical and~~
458 ~~analytical details, to the requesting party.~~

459 (3) (a) Upon completion of review pursuant to paragraph
460 (2) (f), the department shall publish the results of reviews
461 conducted under this section. The results must include all
462 statistical and analytical measures computed under this section
463 for the real property assessment roll as a whole, the personal
464 property assessment roll as a whole, and independently for the
465 following real property classes if ~~whenever~~ the classes
466 constituted 5 percent or more of the total assessed value of
467 real property in a county on the previous tax roll:

468 1. Residential property that consists of one primary
469 living unit, including, but not limited to, single-family
470 residences, condominiums, cooperatives, and mobile homes.

471 2. Residential property that consists of two or more
472 primary living units.

473 3. Agricultural, high-water recharge, historic property
474 used for commercial or certain nonprofit purposes, and other
475 use-valued property.

476 4. Vacant lots.

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- 477 5. Nonagricultural acreage and other undeveloped parcels.
 478 6. Improved commercial and industrial property.
 479 7. Taxable institutional or governmental, utility, locally
 480 assessed railroad, oil, gas and mineral land, subsurface rights,
 481 and other real property.

482
 483 If ~~When~~ one of the above classes constituted less than 5 percent
 484 of the total assessed value of all real property in a county on
 485 the previous assessment roll, the department may combine it with
 486 one or more other classes of real property for purposes of
 487 assessment ratio studies or use the weighted average of the
 488 other classes for purposes of calculating the level of
 489 assessment for all real property in a county. The department
 490 shall also publish such results for any subclassifications of
 491 the classes or assessment rolls it may have chosen to study.

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

- 499 1. New construction, additions, and deletions.
 500 2. Changes in the value of the dollar.
 501 3. Changes in the market value of property other than
 502 those attributable to changes in the value of the dollar.
 503 4. Changes in the level of assessment.

504

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

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

517 Section 13. Section 195.0985, Florida Statutes, is
 518 repealed.

519 Section 14. Section 195.099, Florida Statutes, is amended
 520 to read:

521 195.099 Periodic review.—

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

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

529 (2) The department may ~~shall~~ review the assessments of new
 530 and expanded businesses granted an exemption pursuant to s.
 531 196.1995 to ensure parity of level of assessment with other
 532 classifications of property.

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533 Section 15. Subsection (7) of section 196.031, Florida
 534 Statutes, is amended to read:

535 196.031 Exemption of homesteads.—

536 (7) Unless the homestead property is totally exempt from
 537 ad valorem taxation, the exemptions provided in paragraphs
 538 (1) (a) and (b) shall be applied before and other homestead
 539 exemptions which shall then be applied in the order that results
 540 in the lowest taxable value. as follows:

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

543 ~~(b) The second \$25,000 of assessed value shall be taxable~~
 544 ~~unless other exemptions, as listed in paragraph (d), are~~
 545 ~~applicable in the order listed;~~

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

550 ~~(d) Other exemptions include and shall be applied in the~~
 551 ~~following order: widows, widowers, blind persons, and disabled~~
 552 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
 553 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
 554 ~~all levies; the local option low-income senior exemption up to~~
 555 ~~\$50,000, applicable to county levies or municipal levies, as~~
 556 ~~provided in s. 196.075; and the veterans percentage discount, as~~
 557 ~~provided in s. 196.082.~~

558 Section 16. Subsection (5) is added to section 196.081,
 559 Florida Statutes, to read:

560 196.081 Exemption for certain permanently and totally

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561 disabled veterans and for surviving spouses of veterans.-

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

571 Section 17. Subsection (6) is added to section 196.082,
572 Florida Statutes, to read:

573 196.082 Discounts for disabled veterans.-

574 (6) An applicant for the discount under this section may
575 apply for the discount before receiving the necessary
576 documentation from the United States Department of Veterans
577 Affairs or its predecessor. Upon receipt of the documentation,
578 the discount shall be granted as of the date of the original
579 application, and the excess taxes paid shall be refunded. Any
580 refund of excess taxes paid shall be limited to those paid
581 during the 4-year period of limitation set forth in s.
582 197.182(1)(e).

583 Section 18. Subsection (4) is added to section 196.091,
584 Florida Statutes, to read:

585 196.091 Exemption for disabled veterans confined to
586 wheelchairs.-

587 (4) An applicant for the exemption under this section may
588 apply for the exemption before receiving the necessary

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589 documentation from the United States Government or the United
590 States Department of Veterans Affairs or its predecessor. Upon
591 receipt of the documentation, the exemption shall be granted as
592 of the date of the original application, and the excess taxes
593 paid shall be refunded. Any refund of excess taxes paid shall be
594 limited to those paid during the 4-year period of limitation set
595 forth in s. 197.182(1)(e).

596 Section 19. Subsection (8) is added to section 196.101,
597 Florida Statutes, to read:

598 196.101 Exemption for totally and permanently disabled
599 persons.—

600 (8) An applicant for the exemption under this section may
601 apply for the exemption before receiving the necessary
602 documentation from the United States Department of Veterans
603 Affairs or its predecessor. Upon receipt of the documentation,
604 the exemption shall be granted as of the date of the original
605 application, and the excess taxes paid shall be refunded. Any
606 refund of excess taxes paid shall be limited to those paid
607 during the 4-year period of limitation set forth in s.
608 197.182(1)(e).

609 Section 20. Subsection (1) of section 196.121, Florida
610 Statutes, is amended to read:

611 196.121 Homestead exemptions; forms.—

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

617 such forms by rule.

618 Section 21. Paragraph (d) is added to subsection (1) of
 619 section 196.199, Florida Statutes, to read:

620 196.199 Government property exemption.—

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

624 (d) All property of municipalities of this state shall be
 625 exempt from ad valorem taxation when used as an essential
 626 ancillary function of a facility constructed with financing
 627 obtained in part by pledging proceeds from the tax authorized
 628 under s. 212.0305(4) that is upon exempt or immune federal,
 629 state, or county property.

630 Section 22. Section 196.202, Florida Statutes, is amended
 631 to read:

632 196.202 Property of widows, widowers, blind persons, and
 633 persons totally and permanently disabled.—

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

643 (2) An applicant for the exemption under this section may
 644 apply for the exemption before receiving the necessary

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645 documentation from the United States Department of Veterans
 646 Affairs or its predecessor, or the Social Security
 647 Administration. Upon receipt of the documentation, the exemption
 648 shall be granted as of the date of the original application, and
 649 the excess taxes paid shall be refunded. Any refund of excess
 650 taxes paid shall be limited to those paid during the 4-year
 651 period of limitation set forth in s. 197.182(1)(e).

652 Section 23. Section 196.24, Florida Statutes, is amended
 653 to read:

654 196.24 Exemption for disabled ex-servicemember or
 655 surviving spouse; evidence of disability.-

656 (1) Any ex-servicemember, as defined in s. 196.012, who is
 657 a bona fide resident of the state, who was discharged under
 658 honorable conditions, and who has been disabled to a degree of
 659 10 percent or more by misfortune or while serving during a
 660 period of wartime service as defined in s. 1.01(14), ~~or by~~
 661 ~~misfortune,~~ is entitled to the exemption from taxation provided
 662 for in s. 3(b), Art. VII of the State Constitution as provided
 663 in this section. Property to the value of \$5,000 of such a
 664 person is exempt from taxation. The production by him or her of
 665 a certificate of disability from the United States Government or
 666 the United States Department of Veterans Affairs or its
 667 predecessor before the property appraiser of the county wherein
 668 the ex-servicemember's property lies is prima facie evidence of
 669 the fact that he or she is entitled to the exemption. The
 670 unmarried surviving spouse of such a disabled ex-servicemember
 671 who, on the date of the disabled ex-servicemember's death, had
 672 been married to the disabled ex-servicemember for at least 5

673 years is also entitled to the exemption.

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

683 Section 24. Effective July 1, 2012, subsection (5) and
 684 paragraph (a) of subsection (10) of section 200.065, Florida
 685 Statutes, are amended to read:

686 200.065 Method of fixing millage.—

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

689 (a) The maximum millage rate that a county, municipality,
 690 special district dependent to a county or municipality,
 691 municipal service taxing unit, or independent special district
 692 may levy is a rolled-back rate based on the amount of taxes
 693 which would have been levied in the prior year if the maximum
 694 millage rate had been applied, adjusted for change in per capita
 695 Florida personal income, unless a higher rate was ~~is~~ adopted, in
 696 which case the maximum is the adopted rate. The maximum millage
 697 rate applicable to a county authorized to levy a county public
 698 hospital surtax under s. 212.055 and which did so in fiscal year
 699 2007 shall exclude the revenues required to be contributed to
 700 the county public general hospital in the current fiscal year

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701 for the purposes of making the maximum millage rate calculation,
702 but shall be added back to the maximum millage rate allowed
703 after the roll back has been applied, the total of which shall
704 be considered the maximum millage rate for such a county for
705 purposes of this subsection. The revenue required to be
706 contributed to the county public general hospital for the
707 upcoming fiscal year shall be calculated as 11.873 percent times
708 the millage rate levied for countywide purposes in fiscal year
709 2007 times 95 percent of the preliminary tax roll for the
710 upcoming fiscal year. A higher rate may be adopted only under
711 the following conditions:

712 1. A rate of not more than 110 percent of the rolled-back
713 rate based on the previous year's maximum millage rate, adjusted
714 for change in per capita Florida personal income, may be adopted
715 if approved by a two-thirds vote of the membership of the
716 governing body of the county, municipality, or independent
717 district; or

718 2. A rate in excess of 110 percent may be adopted if
719 approved by a unanimous vote of the membership of the governing
720 body of the county, municipality, or independent district or by
721 a three-fourths vote of the membership of the governing body if
722 the governing body has nine or more members, or if the rate is
723 approved by a referendum.

724 (b) The millage rate of a county or municipality,
725 municipal service taxing unit of that county, and any special
726 district dependent to that county or municipality may exceed the
727 maximum millage rate calculated pursuant to this subsection if
728 the total county ad valorem taxes levied or total municipal ad

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729 | valorem taxes levied do not exceed the maximum total county ad
730 | valorem taxes levied or maximum total municipal ad valorem taxes
731 | levied respectively. Voted millage and taxes levied by a
732 | municipality or independent special district that has levied ad
733 | valorem taxes for less than 5 years are not subject to this
734 | limitation. The millage rate of a county authorized to levy a
735 | county public hospital surtax under s. 212.055 may exceed the
736 | maximum millage rate calculated pursuant to this subsection to
737 | the extent necessary to account for the revenues required to be
738 | contributed to the county public hospital. Total taxes levied
739 | may exceed the maximum calculated pursuant to subsection (6) as
740 | a result of an increase in taxable value above that certified in
741 | subsection (1) if such increase is less than the percentage
742 | amounts contained in subsection (6) or if the administrative
743 | adjustment cannot be made because the value adjustment board is
744 | still in session at the time the tax roll is extended;
745 | otherwise, millage rates subject to this subsection, s. 200.185,
746 | or s. 200.186 may be reduced so that total taxes levied do not
747 | exceed the maximum.

748 |
749 | Any unit of government operating under a home rule charter
750 | adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
751 | Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
752 | State Constitution of 1968, which is granted the authority in
753 | the State Constitution to exercise all the powers conferred now
754 | or hereafter by general law upon municipalities and which
755 | exercises such powers in the unincorporated area shall be
756 | recognized as a municipality under this subsection. For a

757 | downtown development authority established before the effective
 758 | date of the 1968 State Constitution which has a millage that
 759 | must be approved by a municipality, the governing body of that
 760 | municipality shall be considered the governing body of the
 761 | downtown development authority for purposes of this subsection.

762 | (10) (a) In addition to the notice required in subsection
 763 | (3), a district school board shall publish a second notice of
 764 | intent to levy additional taxes under s. 1011.71(2) or (3). The
 765 | ~~Such~~ notice shall specify the projects or number of school buses
 766 | anticipated to be funded by the ~~such~~ additional taxes and shall
 767 | be published in the size, within the time periods, adjacent to,
 768 | and in substantial conformity with the advertisement required
 769 | under subsection (3). The projects shall be listed in priority
 770 | within each category as follows: construction and remodeling;
 771 | maintenance, renovation, and repair; motor vehicle purchases;
 772 | new and replacement equipment; payments for educational
 773 | facilities and sites due under a lease-purchase agreement;
 774 | payments for renting and leasing educational facilities and
 775 | sites; payments of loans approved pursuant to ss. 1011.14 and
 776 | 1011.15; payment of costs of compliance with environmental
 777 | statutes and regulations; payment of premiums for property and
 778 | casualty insurance necessary to insure the educational and
 779 | ancillary plants of the school district; payment of costs of
 780 | leasing relocatable educational facilities; and payments to
 781 | private entities to offset the cost of school buses pursuant to
 782 | s. 1011.71(2) (i). The additional notice shall be in the
 783 | following form, except that if the district school board is
 784 | proposing to levy the same millage under s. 1011.71(2) or (3)

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813 200.069 Notice of proposed property taxes and non-ad
814 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
815 appraiser, in the name of the taxing authorities and local
816 governing boards levying non-ad valorem assessments within his
817 or her jurisdiction and at the expense of the county, shall
818 prepare and deliver by first-class mail to each taxpayer to be
819 listed on the current year's assessment roll a notice of
820 proposed property taxes, which notice shall contain the elements
821 and use the format provided in the following form.
822 Notwithstanding the provisions of s. 195.022, no county officer
823 shall use a form other than that provided herein. The Department
824 of Revenue may adjust the spacing and placement on the form of
825 the elements listed in this section as it considers necessary
826 based on changes in conditions necessitated by various taxing
827 authorities. If the elements are in the order listed, the
828 placement of the listed columns may be varied at the discretion
829 and expense of the property appraiser, and the property
830 appraiser may use printing technology and devices to complete
831 the form, the spacing, and the placement of the information in
832 the columns. A county officer may use a form other than that
833 provided by the department for purposes of this part, but only
834 if his or her office pays the related expenses and he or she
835 obtains prior written permission from the executive director of
836 the department; however, a county officer may not use a form the
837 substantive content of which is at variance with the form
838 prescribed by the department. The county officer may continue to
839 use such an approved form until the law that specifies the form
840 is amended or repealed or until the officer receives written

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841 disapproval from the executive director.

842 (11) At the request of the governing body of the county,
843 the property appraiser shall mail an additional form to each
844 taxpayer within his or her jurisdiction along with the notice of
845 proposed taxes. Any costs related to this form shall be borne by
846 the county. The form may include information regarding the
847 proposed budget for the county, inform taxpayers of the portion
848 of the proposed nonvoted county millage rate that is
849 attributable to each constitutional officer and the county
850 commission, and include:

851 (a) The dollar value of proposed nonvoted property tax
852 funding for each constitutional officer and the county
853 commission.

854 (b) The percent of the total nonvoted property tax
855 revenues designated for each constitutional officer and the
856 county commission in the proposed budget.

857 (c) The proposed nonvoted millage rate for each
858 constitutional officer and the county commission, calculated by
859 multiplying the percent of the total nonvoted property tax
860 revenues designated for each entity by the county's proposed
861 nonvoted millage rate.

862 Section 26. Effective July 1, 2012, subsection (2) of
863 section 218.12, Florida Statutes, is amended to read:

864 218.12 Appropriations to offset reductions in ad valorem
865 tax revenue in fiscally constrained counties.—

866 (2) On or before November 15 of each year, ~~beginning in~~
867 ~~2008,~~ each fiscally constrained county shall apply to the
868 Department of Revenue to participate in the distribution of the

869 appropriation and provide documentation supporting the county's
 870 estimated reduction in ad valorem tax revenue in the form and
 871 manner prescribed by the Department of Revenue. The
 872 documentation must include an estimate of the reduction in
 873 taxable value directly attributable to revisions of Art. VII of
 874 the State Constitution for all county taxing jurisdictions
 875 within the county and shall be prepared by the property
 876 appraiser in each fiscally constrained county. The documentation
 877 must also include the county millage rates applicable in all
 878 such jurisdictions for both the current year and the prior year;
 879 rolled-back rates, determined as provided in s. 200.065, for
 880 each county taxing jurisdiction; and maximum millage rates that
 881 could have been levied by majority vote pursuant to s.
 882 200.065(5) ~~s. 200.185~~. For purposes of this section, each
 883 fiscally constrained county's reduction in ad valorem tax
 884 revenue shall be calculated as 95 percent of the estimated
 885 reduction in taxable value times the lesser of the 2007
 886 applicable millage rate or the applicable millage rate for each
 887 county taxing jurisdiction in the current ~~prior~~ year. If a
 888 fiscally constrained county fails to apply for the distribution,
 889 its share shall revert to the fund from which the appropriation
 890 was made.

891 Section 27. Effective July 1, 2012, subsection (2) of
 892 section 218.125, Florida Statutes, is amended to read:

893 218.125 Offset for tax loss associated with certain
 894 constitutional amendments affecting fiscally constrained
 895 counties.—

896 (2) On or before November 15 of each year, ~~beginning in~~

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897 ~~2010,~~ each fiscally constrained county shall apply to the
898 Department of Revenue to participate in the distribution of the
899 appropriation and provide documentation supporting the county's
900 estimated reduction in ad valorem tax revenue in the form and
901 manner prescribed by the Department of Revenue. The
902 documentation must include an estimate of the reduction in
903 taxable value directly attributable to revisions of Art. VII of
904 the State Constitution for all county taxing jurisdictions
905 within the county and shall be prepared by the property
906 appraiser in each fiscally constrained county. The documentation
907 must also include the county millage rates applicable in all
908 such jurisdictions for the current year and the prior year,
909 rolled-back rates determined as provided in s. 200.065 for each
910 county taxing jurisdiction, and maximum millage rates that could
911 have been levied by majority vote pursuant to s. 200.065(5)
912 ~~200.185~~. For purposes of this section, each fiscally constrained
913 county's reduction in ad valorem tax revenue shall be calculated
914 as 95 percent of the estimated reduction in taxable value
915 multiplied by the lesser of the 2010 applicable millage rate or
916 the applicable millage rate for each county taxing jurisdiction
917 in the current ~~prior~~ year. If a fiscally constrained county
918 fails to apply for the distribution, its share shall revert to
919 the fund from which the appropriation was made.

920 Section 28. Except as otherwise expressly provided in this
921 act, this act shall take effect upon becoming a law.