

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. 193.155, F.S.; providing
18 for designation of the ownership share to be
19 attributed to certain persons who abandon a homestead
20 property for purposes of determining the assessed
21 value of a newly established homestead under certain
22 circumstances; amending s. 193.1554, F.S.; deleting
23 obsolete provisions; providing for the apportionment
24 of increases in the value of combined and divided
25 parcels of nonhomestead residential property;
26 providing for the application of an assessment
27 limitation to a combined or divided parcel of
28 nonhomestead residential property; amending s.

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

57 | decision upon request; making technical and
58 | grammatical changes; amending s. 195.096, F.S.;
59 | authorizing the measures in the findings resulting
60 | from an in-depth review of an assessment roll of a
61 | county to be based on a ratio that is generally
62 | accepted by professional appraisal organizations in
63 | developing a statistically valid sampling plan under
64 | certain circumstances; revising the requirements for
65 | the Department of Revenue to provide certain
66 | information concerning its review of assessment rolls
67 | to the Legislature, the appropriate property
68 | appraiser, and county commissions; requiring that
69 | copies of the review data and findings be provided
70 | upon request; repealing s. 195.0985, F.S., relating to
71 | a requirement that the department publish annual ratio
72 | studies; amending s. 195.099, F.S.; allowing the
73 | department discretion in determining whether to review
74 | the assessments of certain businesses; amending s.
75 | 196.031, F.S.; requiring that specified ad valorem tax
76 | exemptions be applied before other homestead
77 | exemptions are applied in the order that results in
78 | the lowest taxable value of a homestead; amending s.
79 | 196.081, F.S.; authorizing an applicant for an ad
80 | valorem tax exemption for a disabled veteran or for a
81 | surviving spouse to apply for the exemption before
82 | receiving certain documentation from the Federal
83 | Government; requiring refunds of excess taxes paid
84 | under certain circumstances; amending s. 196.082,

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

113 the Federal Government; requiring refunds of excess
114 taxes paid under certain circumstances; amending s.
115 196.24, F.S.; authorizing an applicant for an ad
116 valorem tax exemption for disabled ex-servicemembers
117 or a surviving spouse to apply for the exemption
118 before receiving certain documentation from the
119 Federal Government; requiring refunds of excess taxes
120 paid under certain circumstances; amending s. 200.065,
121 F.S.; deleting obsolete provisions; revising
122 provisions relating to the calculation of the rolled-
123 back rate; correcting cross-references to certain
124 additional taxes; amending s. 200.069, F.S.; requiring
125 a property appraiser, at the request of the governing
126 body of a county, to mail an additional form along
127 with the notice of proposed taxes to notify taxpayers
128 of the portion of the proposed nonvoted county millage
129 rate that is attributable to each constitutional
130 officer and the county commission; amending ss. 218.12
131 and 218.125, F.S.; deleting obsolete provisions;
132 providing for the reversion of funds appropriated to
133 offset reductions in ad valorem tax revenue to a
134 fiscally constrained county if the county fails to
135 apply for a distribution of funds; providing effective
136 dates.

137

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

139

140 Section 1. Subsections (2) and (18) of section 192.001,

141 Florida Statutes, are amended to read:

142 192.001 Definitions.—All definitions set out in chapters 1
 143 and 200 that are applicable to this chapter are included herein.
 144 In addition, the following definitions shall apply in the
 145 imposition of ad valorem taxes:

146 (2) "Assessed value of property" means an annual
 147 determination of:

148 (a) The just or fair market value of an item or property;
 149 ~~or~~

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

152 (c) The value of property in a classified use or at a
 153 fractional value if the a property is assessed solely on the
 154 basis of character or use or at a specified percentage of its
 155 value under, ~~pursuant to s. 4(a) or 4(e), Art. VII of the State~~
 156 ~~Constitution, its classified use value or fractional value.~~

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

169 market value in arriving at assessed value, as prescribed by
 170 department rule; an electronic ~~a computer tape~~ copy of the
 171 tangible personal property assessment roll, including for each
 172 entry a unique account number and such other information as may
 173 be required by department rule; and an accurate tabular summary
 174 of per-acre land valuations used for each class of agricultural
 175 property in preparing the assessment roll, as prescribed by
 176 department rule.

177 Section 2. Paragraph (d) of subsection (2) of section
 178 192.0105, Florida Statutes, is amended to read:

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

197 departmental rules include:

198 (2) THE RIGHT TO DUE PROCESS.—

199 (d) The right to prior notice of the value adjustment
 200 board's hearing date, and the right to the hearing at the within
 201 4 hours of scheduled time, and the right to have the hearing
 202 rescheduled if the hearing is not commenced within a reasonable
 203 time, not to exceed 2 hours, after the scheduled time (see s.
 204 194.032(2)).

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

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

208 193.114 Preparation of assessment rolls.—

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

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

225 discovered. If, subsequent to the initial decision qualifying or
 226 disqualifying a transfer of property, the property appraiser
 227 obtains information indicating that the initial decision should
 228 be changed, the property appraiser may change the qualification
 229 decision and, if so, must document the reason for the change in
 230 a manner acceptable to the executive director or the executive
 231 director's designee. Sale or transfer data must be current on
 232 all tax rolls submitted to the department. As used in this
 233 paragraph, the term "ownership transfer date" means the date
 234 that the deed or other transfer instrument is signed and
 235 notarized or otherwise executed.

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

239 Section 5. Paragraphs (f) through (k) of subsection (8) of
 240 section 193.155, Florida Statutes, are redesignated as
 241 paragraphs (g) through (l), respectively, present paragraphs (d)
 242 and (g) of that subsection are amended, and a new paragraph (f)
 243 is added to that subsection, to read:

244 193.155 Homestead assessments.—Homestead property shall be
 245 assessed at just value as of January 1, 1994. Property receiving
 246 the homestead exemption after January 1, 1994, shall be assessed
 247 at just value as of January 1 of the year in which the property
 248 receives the exemption unless the provisions of subsection (8)
 249 apply.

250 (8) Property assessed under this section shall be assessed
 251 at less than just value when the person who establishes a new
 252 homestead has received a homestead exemption as of January 1 of

253 either of the 2 immediately preceding years. A person who
254 establishes a new homestead as of January 1, 2008, is entitled
255 to have the new homestead assessed at less than just value only
256 if that person received a homestead exemption on January 1,
257 2007, and only if this subsection applies retroactive to January
258 1, 2008. For purposes of this subsection, a husband and wife who
259 owned and both permanently resided on a previous homestead shall
260 each be considered to have received the homestead exemption even
261 though only the husband or the wife applied for the homestead
262 exemption on the previous homestead. The assessed value of the
263 newly established homestead shall be determined as provided in
264 this subsection.

265 (d) If two or more persons abandon jointly owned and
266 jointly titled property that received a homestead exemption as
267 of January 1 of either of the 2 immediately preceding years, and
268 one or more such persons who were entitled to and received a
269 homestead exemption on the abandoned property establish a new
270 homestead that would otherwise be eligible for assessment under
271 this subsection, each such person establishing a new homestead
272 is entitled to a reduction from just value for the new homestead
273 equal to the just value of the prior homestead minus the
274 assessed value of the prior homestead divided by the number of
275 owners of the prior homestead who received a homestead
276 exemption, unless the title of the property contains specific
277 ownership shares, in which case the share of reduction from just
278 value shall be proportionate to the ownership share. In the case
279 of a husband and wife abandoning jointly titled property, the
280 husband and wife may designate the ownership share to be

281 attributed to each spouse by following the procedure in
282 paragraph (f). To qualify to make such a designation, the
283 husband and wife must be married on the date that the jointly
284 owned property is abandoned. In calculating the assessment
285 reduction to be transferred from a prior homestead that has an
286 assessment reduction for living quarters of parents or
287 grandparents pursuant to s. 193.703, the value calculated
288 pursuant to s. 193.703(6) must first be added back to the
289 assessed value of the prior homestead. The total reduction from
290 just value for all new homesteads established under this
291 paragraph may not exceed \$500,000. There shall be no reduction
292 from just value of any new homestead unless the prior homestead
293 is reassessed at just value or is reassessed under this
294 subsection as of January 1 after the abandonment occurs.

295 (f) A husband and wife abandoning jointly titled property
296 who wish to designate the ownership share to be attributed to
297 each person for purposes of paragraph (d) must file a form
298 provided by the department with the property appraiser in the
299 county where such property is located. The form must include a
300 sworn statement by each person designating the ownership share
301 to be attributed to each person for purposes of paragraph (d)
302 and must be filed prior to either person filing the form
303 required under paragraph (h) to have a parcel of property
304 assessed under this subsection. Such a designation, once filed
305 with the property appraiser, is irrevocable.

306 (h) ~~(g)~~ In order to have his or her homestead property
307 assessed under this subsection, a person must file a form
308 provided by the department as an attachment to the application

309 for homestead exemption, including a copy of the form required
310 to be filed under paragraph (f), if applicable. The form, which
311 must include a sworn statement attesting to the applicant's
312 entitlement to assessment under this subsection, shall be
313 considered sufficient documentation for applying for assessment
314 under this subsection. The department shall require by rule that
315 the required form be submitted with the application for
316 homestead exemption under the timeframes and processes set forth
317 in chapter 196 to the extent practicable.

318 Section 6. Subsections (2), (3), and (7) of section
319 193.1554, Florida Statutes, are amended to read:

320 193.1554 Assessment of nonhomestead residential property.—

321 (2) For all levies other than school district levies,
322 nonhomestead residential property shall be assessed at just
323 value as of January 1 of the year that the property becomes
324 eligible for assessment pursuant to this section, ~~2008. Property~~
325 ~~placed on the tax roll after January 1, 2008, shall be assessed~~
326 ~~at just value as of January 1 of the year in which the property~~
327 ~~is placed on the tax roll.~~

328 (3) Beginning in ~~2009,~~ or the year following the year the
329 nonhomestead residential property becomes eligible for
330 assessment pursuant to this section is placed on the tax roll,
331 ~~whichever is later,~~ the property shall be reassessed annually on
332 January 1. Any change resulting from such reassessment may not
333 exceed 10 percent of the assessed value of the property for the
334 prior year.

335 (7) Any increase in the value of property assessed under
336 this section which is attributable to combining or dividing

337 parcels shall be assessed at just value, and the just value
338 shall be apportioned among the parcels created.

339 (a) For divided parcels, the amount by which the sum of
340 the just values of the divided parcels exceeds what the just
341 value of the parcel would be if undivided shall be attributable
342 to the division. This amount shall be apportioned to the parcels
343 pro rata based on their relative just values.

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

348 (c) A parcel that is created by combining or dividing a
349 parcel and that is eligible for assessment pursuant to this
350 section retains such eligibility and shall be assessed as
351 provided in this subsection. A parcel that is combined or
352 divided after January 1 and that is included as a combined or
353 divided parcel on the tax notice is not considered to be a
354 combined or divided parcel for purposes of this section until
355 the January 1 on which it is first assessed as a combined or
356 divided parcel.

357 Section 7. Subsections (1), (2), (3), and (7) of section
358 193.1555, Florida Statutes, are amended to read:

359 193.1555 Assessment of certain residential and
360 nonresidential real property.—

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

362 (a) "Nonresidential real property" means real property
363 that is not subject to the assessment limitations set forth in
364 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State

365 ~~Constitution s. 4(a), (c), (d), or (g), Art. VII of the State~~
 366 ~~Constitution.~~

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

370 (2) For all levies other than school district levies,
 371 nonresidential real property and residential real property that
 372 is not assessed under s. 193.155 or s. 193.1554 shall be
 373 assessed at just value as of January 1 of the year that the
 374 property becomes eligible for assessment pursuant to this
 375 section, 2008. Property placed on the tax roll after January 1,
 376 2008, shall be assessed at just value as of January 1 of the
 377 year in which the property is placed on the tax roll.

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

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

388 (a) For divided parcels, the amount by which the sum of
 389 the just values of the divided parcels exceeds what the just
 390 value of the parcel would be if undivided shall be attributable
 391 to the division. This amount shall be apportioned to the parcels
 392 pro rata based on their relative just values.

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

397 (c) A parcel that is created by combining or dividing a
 398 parcel that is eligible for assessment pursuant to this section
 399 retains such eligibility and shall be assessed as provided in
 400 this subsection. A parcel that is combined or divided after
 401 January 1 and that is included as a combined or divided parcel
 402 on the tax notice is not considered to be a combined or divided
 403 parcel for purposes of this section until the January 1 on which
 404 it is first assessed as a combined or divided parcel.

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

407 193.501 Assessment of lands subject to a conservation
 408 easement, environmentally endangered lands, or lands used for
 409 outdoor recreational or park purposes when land development
 410 rights have been conveyed or conservation restrictions have been
 411 covenanted.—

412 ~~(7)(a)~~ The property appraiser shall report to the
 413 department showing the just value and the classified use value
 414 of property that is subject to a conservation easement under s.
 415 704.06, property assessed as environmentally endangered land
 416 pursuant to this section, and property assessed as outdoor
 417 recreational or park land.

418 ~~(b) The tax collector shall annually report to the~~
 419 ~~department the amount of deferred tax liability collected~~
 420 ~~pursuant to this section.~~

421 Section 9. Paragraph (d) of subsection (9) of section
 422 193.503, Florida Statutes, is amended to read:

423 193.503 Classification and assessment of historic property
 424 used for commercial or certain nonprofit purposes.—

425 (9)

426 ~~(d) The tax collector shall annually report to the~~
 427 ~~department the amount of deferred tax liability collected~~
 428 ~~pursuant to this section.~~

429 Section 10. Paragraph (c) of subsection (9) of section
 430 193.505, Florida Statutes, is amended to read:

431 193.505 Assessment of historically significant property
 432 when development rights have been conveyed or historic
 433 preservation restrictions have been covenanted.—

434 (9)

435 ~~(c) The tax collector shall annually report to the~~
 436 ~~department the amount of deferred tax liability collected~~
 437 ~~pursuant to this section.~~

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

440 194.032 Hearing purposes; timetable.—

441 (2) (a) The clerk of the governing body of the county shall
 442 prepare a schedule of appearances before the board based on
 443 petitions timely filed with him or her. The clerk shall notify
 444 each petitioner of the scheduled time of his or her appearance
 445 at least no less than 25 calendar days before ~~prior to~~ the day
 446 of the such scheduled appearance. The notice shall indicate
 447 whether the petition has been scheduled to be heard at a
 448 particular time or during a block of time. If the petition has

449 been scheduled to be heard within a block of time, the beginning
 450 and ending of that block of time shall be indicated on the
 451 notice; however, as provided in paragraph (b), a petitioner may
 452 not be required to wait for more than a reasonable time, not to
 453 exceed 2 hours, after the beginning of the block of time. If the
 454 petitioner checked the appropriate box on the petition form to
 455 request a copy of the property record card containing relevant
 456 information used in computing the current assessment, the clerk
 457 shall provide the copy of the card along with the notice. Upon
 458 receipt of the notice ~~this notification,~~ the petitioner may
 459 ~~shall have the right to~~ reschedule the hearing a single time by
 460 submitting to the clerk of the governing body of the county a
 461 written request to reschedule, at least no less than 5 calendar
 462 days before the day of the originally scheduled hearing.

463 (b) A copy of the property record card containing relevant
 464 information used in computing the taxpayer's current assessment
 465 shall be included with such notice, if said card was requested
 466 by the taxpayer. Such request shall be made by checking an
 467 appropriate box on the petition form. No petitioner may not
 468 shall be required to wait for more than a reasonable time, not
 469 to exceed 2 4 hours, after ~~from~~ the scheduled time for the
 470 hearing to commence.; ~~and,~~ If the hearing is not commenced
 471 within his or her petition is not heard in that time, the
 472 petitioner may inform, ~~at his or her option, report to the~~
 473 chairperson of the meeting that he or she intends to leave. ~~;~~
 474 ~~and,~~ If the petitioner leaves he or she is not heard
 475 immediately, the clerk shall reschedule the hearing, and the
 476 rescheduling is not considered to be a request to reschedule as

477 provided in paragraph (a) ~~petitioner's administrative remedies~~
 478 ~~will be deemed to be exhausted, and he or she may seek further~~
 479 ~~relief as he or she deems appropriate.~~

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

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

486 194.034 Hearing procedures; rules.—

487 (2) In each case, except if the ~~when a~~ complaint is
 488 withdrawn by the petitioner or if the complaint, is acknowledged
 489 as correct by the property appraiser, ~~or is denied pursuant to~~
 490 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a
 491 written decision. All such decisions shall be issued within 20
 492 calendar days after ~~of~~ the last day the board is in session
 493 under s. 194.032. The decision of the board must ~~shall~~ contain
 494 findings of fact and conclusions of law and must ~~shall~~ include
 495 reasons for upholding or overturning the determination of the
 496 property appraiser. If ~~When~~ a special magistrate has been
 497 appointed, the recommendations of the special magistrate shall
 498 be considered by the board. The clerk, upon issuance of a
 499 decision ~~the decisions,~~ shall, on a form provided by the
 500 Department of Revenue, notify by first-class mail each taxpayer
 501 and, the property appraiser, ~~and the department~~ of the decision
 502 of the board. If requested by the Department of Revenue, the
 503 clerk shall provide to the department a copy of the decision or
 504 information relating to the tax impact of the findings and

505 results of the board as described in s. 194.037 in the manner
506 and form requested.

507 Section 13. Effective July 1, 2012, paragraph (f) of
508 subsection (2) and subsection (3) of section 195.096, Florida
509 Statutes, are amended to read:

510 195.096 Review of assessment rolls.—

511 (2) The department shall conduct, no less frequently than
512 once every 2 years, an in-depth review of the assessment rolls
513 of each county. The department need not individually study every
514 use-class of property set forth in s. 195.073, but shall at a
515 minimum study the level of assessment in relation to just value
516 of each classification specified in subsection (3). Such in-
517 depth review may include proceedings of the value adjustment
518 board and the audit or review of procedures used by the counties
519 to appraise property.

520 (f) Within 120 days after ~~following~~ the receipt of a
521 county assessment roll by the executive director of the
522 department pursuant to s. 193.1142(1), or within 10 days after
523 approval of the assessment roll, whichever is later, the
524 department shall complete the review for that county and publish
525 the department's ~~forward its~~ findings. The findings must
526 include, ~~including~~ a statement of the confidence interval for
527 the median and such other measures as may be appropriate for
528 each classification or subclassification studied and for the
529 roll as a whole, ~~employing a 95 percent level of confidence,~~ and
530 related statistical and analytical details. The measures in the
531 findings must be based on:

532 1. A 95 percent level of confidence; or

533 2. Ratio study standards that are generally accepted by
534 professional appraisal organizations in developing a
535 statistically valid sampling plan if a 95 percent level of
536 confidence is not attainable ~~to the Senate and the House of~~
537 ~~Representatives committees with oversight responsibilities for~~
538 ~~taxation, and the appropriate property appraiser. Upon releasing~~
539 ~~its findings, the department shall notify the chairperson of the~~
540 ~~appropriate county commission or the corresponding official~~
541 ~~under a consolidated charter that the department's findings are~~
542 ~~available upon request. The department shall, within 90 days~~
543 ~~after receiving a written request from the chairperson of the~~
544 ~~appropriate county commission or the corresponding official~~
545 ~~under a consolidated charter, forward a copy of its findings,~~
546 ~~including the confidence interval for the median and such other~~
547 ~~measures of each classification or subclassification studied and~~
548 ~~for all the roll as a whole, and related statistical and~~
549 ~~analytical details, to the requesting party.~~

550 (3) (a) Upon completion of review pursuant to paragraph
551 (2) (f), the department shall publish the results of reviews
552 conducted under this section. The results must include all
553 statistical and analytical measures computed under this section
554 for the real property assessment roll as a whole, the personal
555 property assessment roll as a whole, and independently for the
556 following real property classes if ~~whenever~~ the classes
557 constituted 5 percent or more of the total assessed value of
558 real property in a county on the previous tax roll:

559 1. Residential property that consists of one primary
560 living unit, including, but not limited to, single-family

- 561 residences, condominiums, cooperatives, and mobile homes.
- 562 2. Residential property that consists of two or more
563 primary living units.
- 564 3. Agricultural, high-water recharge, historic property
565 used for commercial or certain nonprofit purposes, and other
566 use-valued property.
- 567 4. Vacant lots.
- 568 5. Nonagricultural acreage and other undeveloped parcels.
- 569 6. Improved commercial and industrial property.
- 570 7. Taxable institutional or governmental, utility, locally
571 assessed railroad, oil, gas and mineral land, subsurface rights,
572 and other real property.

573

574 If ~~When~~ one of the above classes constituted less than 5 percent
575 of the total assessed value of all real property in a county on
576 the previous assessment roll, the department may combine it with
577 one or more other classes of real property for purposes of
578 assessment ratio studies or use the weighted average of the
579 other classes for purposes of calculating the level of
580 assessment for all real property in a county. The department
581 shall also publish such results for any subclassifications of
582 the classes or assessment rolls it may have chosen to study.

583 (b) If ~~When~~ necessary for compliance with s. 1011.62, and
584 for those counties not being studied in the current year, the
585 department shall project value-weighted mean levels of
586 assessment for each county. The department shall make its
587 projection based upon the best information available, using
588 ~~utilizing~~ professionally accepted methodology, and shall

589 separately allocate changes in total assessed value to:

- 590 1. New construction, additions, and deletions.
- 591 2. Changes in the value of the dollar.
- 592 3. Changes in the market value of property other than
- 593 those attributable to changes in the value of the dollar.
- 594 4. Changes in the level of assessment.

595
 596 In lieu of the statistical and analytical measures published
 597 pursuant to paragraph (a), the department shall publish details
 598 concerning the computation of estimated assessment levels and
 599 the allocation of changes in assessed value for those counties
 600 not subject to an in-depth review.

601 (c) Upon publication of data and findings as required by
 602 this subsection, the department shall notify the committees of
 603 the Senate and of the House of Representatives having oversight
 604 responsibility for taxation, the appropriate property appraiser,
 605 and the county commission chair or corresponding official under
 606 a consolidated charter. Copies of the data and findings shall be
 607 provided upon request.

608 Section 14. Section 195.0985, Florida Statutes, is
 609 repealed.

610 Section 15. Section 195.099, Florida Statutes, is amended
 611 to read:

612 195.099 Periodic review.—

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

617 (b) This subsection shall expire on the date specified in
 618 s. 290.016 for the expiration of the Florida Enterprise Zone
 619 Act.

620 (2) The department may ~~shall~~ review the assessments of new
 621 and expanded businesses granted an exemption pursuant to s.
 622 196.1995 to ensure parity of level of assessment with other
 623 classifications of property.

624 Section 16. Subsection (7) of section 196.031, Florida
 625 Statutes, is amended to read:

626 196.031 Exemption of homesteads.—

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

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

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

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

641 ~~(d) Other exemptions include and shall be applied in the~~
 642 ~~following order: widows, widowers, blind persons, and disabled~~
 643 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
 644 ~~and surviving spouses, as provided in s. 196.24, applicable to~~

645 ~~all levies; the local option low-income senior exemption up to~~
646 ~~\$50,000, applicable to county levies or municipal levies, as~~
647 ~~provided in s. 196.075; and the veterans percentage discount, as~~
648 ~~provided in s. 196.082.~~

649 Section 17. Subsection (5) is added to section 196.081,
650 Florida Statutes, to read:

651 196.081 Exemption for certain permanently and totally
652 disabled veterans and for surviving spouses of veterans.—

653 (5) An applicant for the exemption under this section may
654 apply for the exemption before receiving the necessary
655 documentation from the United States Government or the United
656 States Department of Veterans Affairs or its predecessor. Upon
657 receipt of the documentation, the exemption shall be granted as
658 of the date of the original application, and the excess taxes
659 paid shall be refunded. Any refund of excess taxes paid shall be
660 limited to those paid during the 4-year period of limitation set
661 forth in s. 197.182(1)(e).

662 Section 18. Subsection (6) is added to section 196.082,
663 Florida Statutes, to read:

664 196.082 Discounts for disabled veterans.—

665 (6) An applicant for the discount under this section may
666 apply for the discount before receiving the necessary
667 documentation from the United States Department of Veterans
668 Affairs or its predecessor. Upon receipt of the documentation,
669 the discount shall be granted as of the date of the original
670 application, and the excess taxes paid shall be refunded. Any
671 refund of excess taxes paid shall be limited to those paid
672 during the 4-year period of limitation set forth in s.

673 197.182(1)(e).

674 Section 19. Subsection (4) is added to section 196.091,
675 Florida Statutes, to read:

676 196.091 Exemption for disabled veterans confined to
677 wheelchairs.—

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

687 Section 20. Subsection (8) is added to section 196.101,
688 Florida Statutes, to read:

689 196.101 Exemption for totally and permanently disabled
690 persons.—

691 (8) An applicant for the exemption under this section may
692 apply for the exemption before receiving the necessary
693 documentation from the United States Department of Veterans
694 Affairs or its predecessor. Upon receipt of the documentation,
695 the exemption shall be granted as of the date of the original
696 application, and the excess taxes paid shall be refunded. Any
697 refund of excess taxes paid shall be limited to those paid
698 during the 4-year period of limitation set forth in s.
699 197.182(1)(e).

700 Section 21. Subsection (1) of section 196.121, Florida

701 Statutes, is amended to read:

702 196.121 Homestead exemptions; forms.—

703 (1) The Department of Revenue shall provide, by electronic
 704 means or other methods designated by the department, furnish to
 705 the property appraiser of each county a sufficient number of
 706 printed forms to be filed by taxpayers claiming to be entitled
 707 to a homestead ~~said~~ exemption and shall prescribe the content of
 708 such forms by rule.

709 Section 22. Paragraph (d) is added to subsection (1) of
 710 section 196.199, Florida Statutes, to read:

711 196.199 Government property exemption.—

712 (1) Property owned and used by the following governmental
 713 units shall be exempt from taxation under the following
 714 conditions:

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

721 Section 23. The exemption from ad valorem taxation created
 722 by the addition of paragraph (d) to subsection (1) of s.
 723 196.199, Florida Statutes, in section 22 of this act shall apply
 724 retroactively to the 2012 tax roll.

725 Section 24. Section 196.202, Florida Statutes, is amended
 726 to read:

727 196.202 Property of widows, widowers, blind persons, and
 728 persons totally and permanently disabled.—

729 (1) Property to the value of \$500 of every widow, widower,
 730 blind person, or totally and permanently disabled person who is
 731 a bona fide resident of this state is ~~shall be~~ exempt from
 732 taxation. As used in this section, the term "totally and
 733 permanently disabled person" means a person who is currently
 734 certified by a physician licensed in this state, by the United
 735 States Department of Veterans Affairs or its predecessor, or by
 736 the Social Security Administration to be totally and permanently
 737 disabled.

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

747 Section 25. Section 196.24, Florida Statutes, is amended
 748 to read:

749 196.24 Exemption for disabled ex-servicemember or
 750 surviving spouse; evidence of disability.—

751 (1) Any ex-servicemember, as defined in s. 196.012, who is
 752 a bona fide resident of the state, who was discharged under
 753 honorable conditions, and who has been disabled to a degree of
 754 10 percent or more by misfortune or while serving during a
 755 period of wartime service as defined in s. 1.01(14), ~~or by~~
 756 ~~misfortune,~~ is entitled to the exemption from taxation provided

757 for in s. 3(b), Art. VII of the State Constitution as provided
 758 in this section. Property to the value of \$5,000 of such a
 759 person is exempt from taxation. The production by him or her of
 760 a certificate of disability from the United States Government or
 761 the United States Department of Veterans Affairs or its
 762 predecessor before the property appraiser of the county wherein
 763 the ex-servicemember's property lies is prima facie evidence of
 764 the fact that he or she is entitled to the exemption. The
 765 unremarried surviving spouse of such a disabled ex-servicemember
 766 who, on the date of the disabled ex-servicemember's death, had
 767 been married to the disabled ex-servicemember for at least 5
 768 years is also entitled to the exemption.

769 (2) An applicant for the exemption under this section may
 770 apply for the exemption before receiving the necessary
 771 documentation from the United States Government or the United
 772 States Department of Veterans Affairs or its predecessor. Upon
 773 receipt of the documentation, the exemption shall be granted as
 774 of the date of the original application, and the excess taxes
 775 paid shall be refunded. Any refund of excess taxes paid shall be
 776 limited to those paid during the 4-year period of limitation set
 777 forth in s. 197.182(1)(e).

778 Section 26. Effective July 1, 2012, subsection (5) and
 779 paragraph (a) of subsection (10) of section 200.065, Florida
 780 Statutes, are amended to read:

781 200.065 Method of fixing millage.—

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

784 (a) The maximum millage rate that a county, municipality,

785 special district dependent to a county or municipality,
786 municipal service taxing unit, or independent special district
787 may levy is a rolled-back rate based on the amount of taxes
788 which would have been levied in the prior year if the maximum
789 millage rate had been applied, adjusted for change in per capita
790 Florida personal income, unless a higher rate was ~~is~~ adopted, in
791 which case the maximum is the adopted rate. The maximum millage
792 rate applicable to a county authorized to levy a county public
793 hospital surtax under s. 212.055 and which did so in fiscal year
794 2007 shall exclude the revenues required to be contributed to
795 the county public general hospital in the current fiscal year
796 for the purposes of making the maximum millage rate calculation,
797 but shall be added back to the maximum millage rate allowed
798 after the roll back has been applied, the total of which shall
799 be considered the maximum millage rate for such a county for
800 purposes of this subsection. The revenue required to be
801 contributed to the county public general hospital for the
802 upcoming fiscal year shall be calculated as 11.873 percent times
803 the millage rate levied for countywide purposes in fiscal year
804 2007 times 95 percent of the preliminary tax roll for the
805 upcoming fiscal year. A higher rate may be adopted only under
806 the following conditions:

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

813 2. A rate in excess of 110 percent may be adopted if
814 approved by a unanimous vote of the membership of the governing
815 body of the county, municipality, or independent district or by
816 a three-fourths vote of the membership of the governing body if
817 the governing body has nine or more members, or if the rate is
818 approved by a referendum.

819 (b) The millage rate of a county or municipality,
820 municipal service taxing unit of that county, and any special
821 district dependent to that county or municipality may exceed the
822 maximum millage rate calculated pursuant to this subsection if
823 the total county ad valorem taxes levied or total municipal ad
824 valorem taxes levied do not exceed the maximum total county ad
825 valorem taxes levied or maximum total municipal ad valorem taxes
826 levied respectively. Voted millage and taxes levied by a
827 municipality or independent special district that has levied ad
828 valorem taxes for less than 5 years are not subject to this
829 limitation. The millage rate of a county authorized to levy a
830 county public hospital surtax under s. 212.055 may exceed the
831 maximum millage rate calculated pursuant to this subsection to
832 the extent necessary to account for the revenues required to be
833 contributed to the county public hospital. Total taxes levied
834 may exceed the maximum calculated pursuant to subsection (6) as
835 a result of an increase in taxable value above that certified in
836 subsection (1) if such increase is less than the percentage
837 amounts contained in subsection (6) or if the administrative
838 adjustment cannot be made because the value adjustment board is
839 still in session at the time the tax roll is extended;
840 otherwise, millage rates subject to this subsection, s. 200.185,

841 or s. 200.186 may be reduced so that total taxes levied do not
 842 exceed the maximum.

843
 844 Any unit of government operating under a home rule charter
 845 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 846 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 847 State Constitution of 1968, which is granted the authority in
 848 the State Constitution to exercise all the powers conferred now
 849 or hereafter by general law upon municipalities and which
 850 exercises such powers in the unincorporated area shall be
 851 recognized as a municipality under this subsection. For a
 852 downtown development authority established before the effective
 853 date of the 1968 State Constitution which has a millage that
 854 must be approved by a municipality, the governing body of that
 855 municipality shall be considered the governing body of the
 856 downtown development authority for purposes of this subsection.

857 (10) (a) In addition to the notice required in subsection
 858 (3), a district school board shall publish a second notice of
 859 intent to levy additional taxes under s. 1011.71(2) or (3). The
 860 ~~Such~~ notice shall specify the projects or number of school buses
 861 anticipated to be funded by the ~~such~~ additional taxes and shall
 862 be published in the size, within the time periods, adjacent to,
 863 and in substantial conformity with the advertisement required
 864 under subsection (3). The projects shall be listed in priority
 865 within each category as follows: construction and remodeling;
 866 maintenance, renovation, and repair; motor vehicle purchases;
 867 new and replacement equipment; payments for educational
 868 facilities and sites due under a lease-purchase agreement;

869 payments for renting and leasing educational facilities and
 870 sites; payments of loans approved pursuant to ss. 1011.14 and
 871 1011.15; payment of costs of compliance with environmental
 872 statutes and regulations; payment of premiums for property and
 873 casualty insurance necessary to insure the educational and
 874 ancillary plants of the school district; payment of costs of
 875 leasing relocatable educational facilities; and payments to
 876 private entities to offset the cost of school buses pursuant to
 877 s. 1011.71(2)(i). The additional notice shall be in the
 878 following form, except that if the district school board is
 879 proposing to levy the same millage under s. 1011.71(2) or (3)
 880 which it levied in the prior year, the words "continue to" shall
 881 be inserted before the word "impose" in the first sentence, and
 882 except that the second sentence of the second paragraph shall be
 883 deleted if the district is advertising pursuant to paragraph
 884 (3)(e):

885
 886 NOTICE OF TAX FOR SCHOOL
 887 CAPITAL OUTLAY
 888

889 The ...(name of school district)... will soon consider a
 890 measure to impose a ...(number)... mill property tax for the
 891 capital outlay projects listed herein.

892 This tax is in addition to the school board's proposed tax
 893 of ...(number)... mills for operating expenses and is proposed
 894 solely at the discretion of the school board. THE PROPOSED
 895 COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES
 896 AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

897 The capital outlay tax will generate approximately
898 \$...(amount)..., to be used for the following projects:

899
900 ...(list of capital outlay projects)...

901
902 All concerned citizens are invited to a public hearing to
903 be held on ...(date and time)... at ...(meeting place)....

904 A DECISION on the proposed CAPITAL OUTLAY TAXES will be
905 made at this hearing.

906 Section 27. Subsection (11) is added to section 200.069,
907 Florida Statutes, to read:

908 200.069 Notice of proposed property taxes and non-ad
909 valorem assessments.—Pursuant to s. 200.065(2)(b), the property
910 appraiser, in the name of the taxing authorities and local
911 governing boards levying non-ad valorem assessments within his
912 or her jurisdiction and at the expense of the county, shall
913 prepare and deliver by first-class mail to each taxpayer to be
914 listed on the current year's assessment roll a notice of
915 proposed property taxes, which notice shall contain the elements
916 and use the format provided in the following form.

917 Notwithstanding the provisions of s. 195.022, no county officer
918 shall use a form other than that provided herein. The Department
919 of Revenue may adjust the spacing and placement on the form of
920 the elements listed in this section as it considers necessary
921 based on changes in conditions necessitated by various taxing
922 authorities. If the elements are in the order listed, the
923 placement of the listed columns may be varied at the discretion
924 and expense of the property appraiser, and the property

925 appraiser may use printing technology and devices to complete
 926 the form, the spacing, and the placement of the information in
 927 the columns. A county officer may use a form other than that
 928 provided by the department for purposes of this part, but only
 929 if his or her office pays the related expenses and he or she
 930 obtains prior written permission from the executive director of
 931 the department; however, a county officer may not use a form the
 932 substantive content of which is at variance with the form
 933 prescribed by the department. The county officer may continue to
 934 use such an approved form until the law that specifies the form
 935 is amended or repealed or until the officer receives written
 936 disapproval from the executive director.

937 (11) At the request of the governing body of the county,
 938 the property appraiser shall mail an additional form to each
 939 taxpayer within his or her jurisdiction along with the notice of
 940 proposed taxes. Any costs related to this form shall be borne by
 941 the county. The form may include information regarding the
 942 proposed budget for the county, inform taxpayers of the portion
 943 of the proposed nonvoted county millage rate that is
 944 attributable to each constitutional officer and the county
 945 commission, and include:

946 (a) The dollar value of proposed nonvoted property tax
 947 funding for each constitutional officer and the county
 948 commission.

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

952 (c) The proposed nonvoted millage rate for each

953 constitutional officer and the county commission, calculated by
 954 multiplying the percent of the total nonvoted property tax
 955 revenues designated for each entity by the county's proposed
 956 nonvoted millage rate.

957 Section 28. Effective July 1, 2012, subsection (2) of
 958 section 218.12, Florida Statutes, is amended to read:

959 218.12 Appropriations to offset reductions in ad valorem
 960 tax revenue in fiscally constrained counties.—

961 (2) On or before November 15 of each year, ~~beginning in~~
 962 ~~2008~~, each fiscally constrained county shall apply to the
 963 Department of Revenue to participate in the distribution of the
 964 appropriation and provide documentation supporting the county's
 965 estimated reduction in ad valorem tax revenue in the form and
 966 manner prescribed by the Department of Revenue. The
 967 documentation must include an estimate of the reduction in
 968 taxable value directly attributable to revisions of Art. VII of
 969 the State Constitution for all county taxing jurisdictions
 970 within the county and shall be prepared by the property
 971 appraiser in each fiscally constrained county. The documentation
 972 must also include the county millage rates applicable in all
 973 such jurisdictions for both the current year and the prior year;
 974 rolled-back rates, determined as provided in s. 200.065, for
 975 each county taxing jurisdiction; and maximum millage rates that
 976 could have been levied by majority vote pursuant to s.
 977 200.065(5) ~~s. 200.185~~. For purposes of this section, each
 978 fiscally constrained county's reduction in ad valorem tax
 979 revenue shall be calculated as 95 percent of the estimated
 980 reduction in taxable value times the lesser of the 2007

981 applicable millage rate or the applicable millage rate for each
 982 county taxing jurisdiction in the current ~~prior~~ year. If a
 983 fiscally constrained county fails to apply for the distribution,
 984 its share shall revert to the fund from which the appropriation
 985 was made.

986 Section 29. Effective July 1, 2012, subsection (2) of
 987 section 218.125, Florida Statutes, is amended to read:

988 218.125 Offset for tax loss associated with certain
 989 constitutional amendments affecting fiscally constrained
 990 counties.—

991 (2) On or before November 15 of each year, ~~beginning in~~
 992 ~~2010,~~ each fiscally constrained county shall apply to the
 993 Department of Revenue to participate in the distribution of the
 994 appropriation and provide documentation supporting the county's
 995 estimated reduction in ad valorem tax revenue in the form and
 996 manner prescribed by the Department of Revenue. The
 997 documentation must include an estimate of the reduction in
 998 taxable value directly attributable to revisions of Art. VII of
 999 the State Constitution for all county taxing jurisdictions
 1000 within the county and shall be prepared by the property
 1001 appraiser in each fiscally constrained county. The documentation
 1002 must also include the county millage rates applicable in all
 1003 such jurisdictions for the current year and the prior year,
 1004 rolled-back rates determined as provided in s. 200.065 for each
 1005 county taxing jurisdiction, and maximum millage rates that could
 1006 have been levied by majority vote pursuant to s. 200.065(5)
 1007 ~~200.185~~. For purposes of this section, each fiscally constrained
 1008 county's reduction in ad valorem tax revenue shall be calculated

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1009 | as 95 percent of the estimated reduction in taxable value
1010 | multiplied by the lesser of the 2010 applicable millage rate or
1011 | the applicable millage rate for each county taxing jurisdiction
1012 | in the current ~~prior~~ year. If a fiscally constrained county
1013 | fails to apply for the distribution, its share shall revert to
1014 | the fund from which the appropriation was made.

1015 | Section 30. Except as otherwise expressly provided in this
1016 | act, this act shall take effect upon becoming a law.