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1
2 An act relating to ad valorem taxation; amending s.
3 192.047, F.S.; providing that the postmark date of
4 commercial mail delivery service is considered the
5 date of filing for certain ad valorem applications or
6 returns; creating s. 192.048, F.S.; allowing certain
7 ad valorem communications to be sent electronically in
8 lieu of first-class mail; providing requirements;
9 amending s. 193.122, F.S.; requiring a property
10 appraiser to publish notices of date of tax roll
11 certifications and extensions on the property
12 appraiser's website; amending s. 193.155, F.S.;
13 providing that a change of ownership for purposes of
14 assessing property at just value does not apply to
15 lessees entitled to the homestead; extending the time
16 for appealing a value adjustment board's denial of a
17 taxpayer's application to transfer prior homestead
18 assessment limitations to a new homestead; amending s.
19 193.451, F.S.; providing that aquacultural crops are
20 exempt from taxation until marketable; amending s.
21 193.461, F.S., relating to the classification of
22 agricultural land for tax assessment to revise the
23 definition of "agricultural purposes" to include
24 algaculture; amending s. 193.703, F.S.; authorizing a
25 county to waive the annual application requirement for
26 a reduction in the assessed value of homestead
27 property used to provide living quarters for the
28 parents or grandparents of the owner or spouse of the
29 owner; requiring the property owner to notify the

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30 property appraiser if the reduction no longer applies;
31 providing for tax, penalty, and interest assessments
32 if the property owner improperly received reductions;
33 providing for liens; amending s. 196.031, F.S.;
34 deleting the express requirement that titleholders of
35 homesteads live on the homestead in order to qualify
36 for homestead tax exemption; amending s. 196.075,
37 F.S., as amended by s. 1 of chapter 2012-57, Laws of
38 Florida; clarifying that local governments that
39 provide additional homestead exemptions to persons 65
40 and older may provide exemptions up to a certain
41 amount; repealing s. 196.082(1)(b) and (3)(a), F.S.,
42 relating to the requirement that a veteran applying
43 for a discount on the ad valorem tax owed on homestead
44 property be a state resident at the time of entering
45 military service; amending s. 196.1978, F.S.; removing
46 the ability of a general partner classified as a
47 501(c)(3) organization to qualify as a limited
48 partnership for the affordable housing property tax
49 exemption; providing for retroactive application;
50 amending s. 196.198, F.S.; clarifying the ownership of
51 property used for education purposes and exempt from
52 ad valorem taxation; amending s. 4 of chapter 2012-45,
53 Laws of Florida; providing that taxes imposed by
54 school districts in certain areas are not included in
55 determining the taxes that must be transmitted to St.
56 Lucie County pursuant to the transfer of property from
57 St. Lucie County to Martin County; providing an
58 effective date.

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

Section 1. Subsection (1) of section 192.047, Florida Statutes, is amended to read:

192.047 Date of filing.-

(1) For the purposes of ad valorem tax administration, the date of an official United States Postal Service or commercial mail delivery service postmark on ~~of~~ an application for exemption, an application for special assessment classification, or a return filed by mail is ~~shall be~~ considered the date of filing the application or return.

Section 2. Section 192.048, Florida Statutes, is created to read:

192.048 Electronic transmission.-

(1) Subject to subsection (2), the following documents may be transmitted electronically rather than by regular mail:

(a) The notice of proposed property taxes required under s. 200.069.

(b) The tax exemption renewal application required under s. 196.011(6)(a).

(c) The tax exemption renewal application required under s. 196.011(6)(b).

(d) A notification of an intent to deny a tax exemption required under s. 196.011(9)(e).

(e) The decision of the value adjustment board required under s. 194.034(2).

(2) Electronic transmission pursuant to this section is authorized only under the following conditions, as applicable:

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88 (a) The recipient consents in writing to receive the
89 document electronically.

90 (b) On the form used to obtain the recipient's written
91 consent, the sender includes a statement in substantially the
92 following form and in a font equal to or greater than the font
93 used for the text requesting the recipient's consent:

94
95 NOTICE: Under Florida law, e-mail addresses are public
96 records. By consenting to communicate with this office
97 electronically, your e-mail address will be released
98 in response to any applicable public records request.

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100 (c) Before sending a document electronically, the sender
101 verifies the recipient's address by sending an electronic
102 transmission to the recipient and receiving an affirmative
103 response from the recipient verifying that the recipient's
104 address is correct.

105 (d) If a document is returned as undeliverable, the sender
106 sends the document by regular mail, as required by law.

107 (e) Documents sent pursuant to this section comply with the
108 same timing and form requirements as if the documents were sent
109 by regular mail.

110 (f) The sender renews the consent and verification
111 requirements every 5 years.

112 Section 3. Subsection (2) of section 193.122, Florida
113 Statutes, is amended to read:

114 193.122 Certificates of value adjustment board and property
115 appraiser; extensions on the assessment rolls.—

116 (2) After the first certification of the tax rolls by the

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117 value adjustment board, the property appraiser shall make all
118 required extensions on the rolls to show the tax attributable to
119 all taxable property. Upon completion of these extensions, and
120 upon satisfying himself or herself that all property is properly
121 taxed, the property appraiser shall certify the tax rolls and
122 shall within 1 week thereafter publish notice of the date and
123 fact of extension and certification on the property appraiser's
124 website and in a periodical meeting the requirements of s.
125 50.011 and publicly display a notice of the date of
126 certification in the office of the property appraiser. The
127 property appraiser shall also supply notice of the date of the
128 certification to any taxpayer who requests one in writing. These
129 certificates and notices shall be made in the form required by
130 the department and ~~shall be~~ attached to each roll as required by
131 the department by rule ~~regulation~~.

132 Section 4. Paragraph (a) of subsection (3) and paragraph
133 (1) of subsection (8) of section 193.155, Florida Statutes, are
134 amended to read:

135 193.155 Homestead assessments.—Homestead property shall be
136 assessed at just value as of January 1, 1994. Property receiving
137 the homestead exemption after January 1, 1994, shall be assessed
138 at just value as of January 1 of the year in which the property
139 receives the exemption unless the provisions of subsection (8)
140 apply.

141 (3) (a) Except as provided in this subsection or subsection
142 (8), property assessed under this section shall be assessed at
143 just value as of January 1 of the year following a change of
144 ownership. Thereafter, the annual changes in the assessed value
145 of the property are subject to the limitations in subsections

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146 (1) and (2). For the purpose of this section, a change of
147 ownership means any sale, foreclosure, or transfer of legal
148 title or beneficial title in equity to any person, except ~~as~~
149 ~~provided in this subsection. There is no change of ownership if:~~

150 1. Subsequent to the change or transfer, the same person is
151 entitled to the homestead exemption as was previously entitled
152 and:

153 a. The transfer of title is to correct an error;

154 b. The transfer is between legal and equitable title or
155 equitable and equitable title and no additional person applies
156 for a homestead exemption on the property; ~~or~~

157 c. The change or transfer is by means of an instrument in
158 which the owner is listed as both grantor and grantee of the
159 real property and one or more other individuals are additionally
160 named as grantee. However, if any individual who is additionally
161 named as a grantee applies for a homestead exemption on the
162 property, the application is ~~shall be~~ considered a change of
163 ownership; or

164 d. The person is a lessee entitled to the homestead
165 exemption under s. 196.041(1).

166 2. Legal or equitable title is changed or transferred
167 between husband and wife, including a change or transfer to a
168 surviving spouse or a transfer due to a dissolution of marriage;

169 3. The transfer occurs by operation of law to the surviving
170 spouse or minor child or children under s. 732.401; or

171 4. Upon the death of the owner, the transfer is between the
172 owner and another who is a permanent resident and who is legally
173 or naturally dependent upon the owner.

174 (8) Property assessed under this section shall be assessed

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175 at less than just value when the person who establishes a new
176 homestead has received a homestead exemption as of January 1 of
177 either of the 2 immediately preceding years. A person who
178 establishes a new homestead as of January 1, 2008, is entitled
179 to have the new homestead assessed at less than just value only
180 if that person received a homestead exemption on January 1,
181 2007, and only if this subsection applies retroactive to January
182 1, 2008. For purposes of this subsection, a husband and wife who
183 owned and both permanently resided on a previous homestead shall
184 each be considered to have received the homestead exemption even
185 though only the husband or the wife applied for the homestead
186 exemption on the previous homestead. The assessed value of the
187 newly established homestead shall be determined as provided in
188 this subsection.

189 (1) The property appraisers of the state shall, as soon as
190 practicable after March 1 of each year and on or before July 1
191 of that year, carefully consider all applications for assessment
192 under this subsection which have been filed in their respective
193 offices on or before March 1 of that year. If, upon
194 investigation, the property appraiser finds that the applicant
195 is entitled to assessment under this subsection, the property
196 appraiser shall make such entries upon the tax rolls of the
197 county as are necessary to allow the assessment. If, after due
198 consideration, the property appraiser finds that the applicant
199 is not entitled ~~under the law~~ to the assessment under this
200 subsection, the property appraiser shall immediately prepare
201 ~~make out~~ a notice of such disapproval, giving his or her reasons
202 therefor, and a copy of the notice must be served upon the
203 applicant by the property appraiser ~~either~~ by personal delivery

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204 or by registered mail to the post office address given by the
205 applicant. The applicant may appeal the decision of the property
206 appraiser refusing to allow the assessment under this subsection
207 to the value adjustment board, and the board shall review the
208 application and evidence presented to the property appraiser
209 upon which the applicant based the claim and ~~shall~~ hear the
210 applicant in person or by agent on behalf of his or her right to
211 such assessment. Such appeal shall be heard by an attorney
212 special magistrate if the value adjustment board uses special
213 magistrates. The value adjustment board shall reverse the
214 decision of the property appraiser in the cause and grant
215 assessment under this subsection to the applicant if, in its
216 judgment, the applicant is entitled to ~~be granted~~ the assessment
217 or shall affirm the decision of the property appraiser. The
218 action of the board is final in the cause unless the applicant,
219 within 60 ~~15~~ days following the date of refusal of the
220 application by the board, files in the circuit court of the
221 county in which the homestead is located a proceeding against
222 the property appraiser for a declaratory judgment as is provided
223 under ~~by~~ chapter 86 or other appropriate proceeding. The failure
224 of the taxpayer to appear before the property appraiser or value
225 adjustment board or to file any paper other than the application
226 as provided in this subsection does not constitute a ~~any~~ bar to
227 or defense in the proceedings.

228 Section 5. Subsection (1) of section 193.451, Florida
229 Statutes, is amended to read:

230 193.451 Annual growing of agricultural crops, nonbearing
231 fruit trees, nursery stock; taxability.—

232 (1) Growing annual agricultural crops, nonbearing fruit

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233 trees, ~~and~~ nursery stock, and aquacultural crops, regardless of
234 the growing methods, shall be considered as having no
235 ascertainable value and shall not be taxable until they have
236 reached maturity or a stage of marketability and have passed
237 from the hands of the producer or ~~and/or~~ offered for sale. This
238 section shall be construed liberally in favor of the taxpayer.

239 Section 6. Subsection (5) of section 193.461, Florida
240 Statutes, is amended to read:

241 193.461 Agricultural lands; classification and assessment;
242 mandated eradication or quarantine program.—

243 (5) For the purpose of this section, the term "agricultural
244 purposes" includes, but is not limited to, horticulture;
245 floriculture; viticulture; forestry; dairy; livestock; poultry;
246 bee; pisciculture, if ~~when~~ the land is used principally for the
247 production of tropical fish; aquaculture, including algaculture;
248 sod farming; and all forms of farm products as defined in s.
249 823.14(3) and farm production.

250 Section 7. Subsections (5) and (6) of section 193.703,
251 Florida Statutes, are amended, and subsection (7) is added to
252 that section, to read:

253 193.703 Reduction in assessment for living quarters of
254 parents or grandparents.—

255 (5) At the request of the property appraiser and by a
256 majority vote of the county governing body, a county may waive
257 the annual application requirement after the initial application
258 is filed and the reduction is granted. Notwithstanding such
259 waiver, an application is required if property granted a
260 reduction is sold or otherwise disposed of, the ownership
261 changes in any manner, the applicant for the reduction ceases to

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262 use the property as his or her homestead, or the status of the
263 owner changes so as to change the use of the property qualifying
264 for the reduction pursuant to this section ~~If the owner of~~
265 ~~homestead property for which such a reduction in assessed value~~
266 ~~has been granted is found to have made any willfully false~~
267 ~~statement in the application for the reduction, the reduction~~
268 ~~shall be revoked, the owner is subject to a civil penalty of not~~
269 ~~more than \$1,000, and the owner shall be disqualified from~~
270 ~~receiving any such reduction for a period of 5 years.~~

271 (6) The property owner shall notify the property appraiser
272 when the property owner no longer qualifies for the reduction in
273 assessed value for living quarters of parents or grandparents,
274 and the previously excluded just value of such improvements as
275 of the first January 1 after the improvements were substantially
276 completed shall be added back to the assessed value of the
277 property.

278 (7) If the property appraiser determines that for any year
279 within the previous 10 years a property owner who was not
280 entitled to a reduction in assessed value under this section was
281 granted such reduction, the property appraiser shall serve on
282 the owner a notice of intent to record in the public records of
283 the county a notice of tax lien against any property owned by
284 that person in the county, and that property must be identified
285 in the notice of tax lien. Any property that is owned by that
286 person and is situated in this state is subject to the taxes
287 exempted by the improper reduction, plus a penalty of 50 percent
288 of the unpaid taxes for each year and interest at a rate of 15
289 percent per annum. However, if a reduction is improperly granted
290 due to a clerical mistake or omission by the property appraiser,

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291 the person who improperly received the reduction may not be
292 assessed a penalty or interest. Before such lien may be filed,
293 the owner must be given 30 days within which to pay the taxes,
294 penalties, and interest. Such lien is subject to s. 196.161(3).

295 Section 8. Subsection (1) of section 196.031, Florida
296 Statutes, is amended to read:

297 196.031 Exemption of homesteads.—

298 (1) (a) A ~~Every~~ person who, on January 1, has the legal
299 title or beneficial title in equity to real property in this
300 state ~~and who resides thereon~~ and who in good faith makes the
301 property ~~same~~ his or her permanent residence, or the permanent
302 residence of another or others legally or naturally dependent
303 upon him or her ~~such person~~, is entitled to an exemption from
304 all taxation, except for assessments for special benefits, up to
305 the assessed valuation of \$25,000 on the residence and
306 contiguous real property, as defined in s. 6, Art. VII of the
307 State Constitution. Such title may be held by the entirety,
308 jointly, or in common with others, and the exemption may be
309 apportioned among such of the owners as ~~shall~~ reside thereon, as
310 their respective interests ~~shall~~ appear. If only one of the
311 owners of an estate held by the entirety or held jointly with
312 the right of survivorship resides on the property, that owner is
313 allowed an exemption of up to the assessed valuation of \$25,000
314 on the residence and contiguous real property. However, an ~~no~~
315 ~~such~~ exemption of more than \$25,000 is not allowed to any one
316 person or on any one dwelling house, except that an exemption up
317 to the assessed valuation of \$25,000 may be allowed on each
318 apartment or mobile home occupied by a tenant-stockholder or
319 member of a cooperative corporation and on each condominium

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320 parcel occupied by its owner. Except for owners of an estate
321 held by the entirety or held jointly with the right of
322 survivorship, the amount of the exemption may not exceed the
323 proportionate assessed valuation of all owners who reside on the
324 property. Before such exemption may be granted, the deed or
325 instrument shall be recorded in the official records of the
326 county in which the property is located. The property appraiser
327 may request the applicant to provide additional ownership
328 documents to establish title.

329 (b) Every person who qualifies to receive the exemption
330 provided in paragraph (a) is entitled to an additional exemption
331 of up to \$25,000 on the assessed valuation greater than \$50,000
332 for all levies other than school district levies.

333 Section 9. Subsection (2) of section 196.075, Florida
334 Statutes, as amended by section 1 of chapter 2012-57, Laws of
335 Florida, is amended to read:

336 Section 1. Section 196.075, Florida Statutes, is amended to
337 read:

338 196.075 Additional homestead exemption for persons 65 and
339 older.—

340 (2) In accordance with s. 6(d), Art. VII of the State
341 Constitution, the board of county commissioners of any county or
342 the governing authority of any municipality may adopt an
343 ordinance to allow either or both of the following an additional
344 homestead exemptions:

345 (a) Up to \$50,000 ~~Fifty thousand dollars~~ for any person who
346 has the legal or equitable title to real estate and maintains
347 thereon the permanent residence of the owner, who has attained
348 age 65, and whose household income does not exceed \$20,000; or

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349 (b) The amount of the assessed value of the property for
350 any person who has the legal or equitable title to real estate
351 with a just value less than \$250,000 and has maintained thereon
352 the permanent residence of the owner for at least 25 years, who
353 has attained age 65, and whose household income does not exceed
354 the income limitation prescribed in paragraph (a), as calculated
355 in subsection (3).

356 Section 10. Paragraph (b) of subsection (1) and paragraph
357 (a) of subsection (3) of section 196.082, Florida Statutes, are
358 repealed.

359 Section 11. Applying retroactively to the 2013 tax roll,
360 section 196.1978, Florida Statutes, is amended to read:

361 196.1978 Affordable housing property exemption.—Property
362 used to provide affordable housing serving eligible persons as
363 defined by s. 159.603(7) and natural persons or families meeting
364 the extremely-low-income, very-low-income, low-income, or
365 moderate-income limits specified in s. 420.0004, which ~~property~~
366 is owned entirely by a nonprofit entity that is a corporation
367 not for profit, qualified as charitable under s. 501(c)(3) of
368 the Internal Revenue Code and in compliance with Rev. Proc. 96-
369 32, 1996-1 C.B. 717, is ~~or a Florida-based limited partnership,~~
370 ~~the sole general partner of which is a corporation not for~~
371 ~~profit which is qualified as charitable under s. 501(c)(3) of~~
372 ~~the Internal Revenue Code and which complies with Rev. Proc. 96-~~
373 ~~32, 1996-1 C.B. 717, shall be~~ considered property owned by an
374 exempt entity and used for a charitable purpose, and those
375 portions of the affordable housing property which provide
376 housing to natural persons or families classified as extremely
377 low income, very low income, low income, or moderate income

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378 under s. 420.0004 are ~~shall be~~ exempt from ad valorem taxation
379 to the extent authorized in s. 196.196. All property identified
380 in this section must ~~shall~~ comply with the criteria provided
381 under s. 196.195 for determining ~~determination of~~ exempt status
382 and ~~to be~~ applied by property appraisers on an annual basis ~~as~~
383 ~~defined in s. 196.195~~. The Legislature intends that any property
384 owned by a limited liability company ~~or limited partnership~~
385 which is disregarded as an entity for federal income tax
386 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
387 ~~shall~~ be treated as owned by its sole member ~~or sole general~~
388 ~~partner~~.

389 Section 12. Section 196.198, Florida Statutes, is amended
390 to read:

391 196.198 Educational property exemption.—Educational
392 institutions within this state and their property used by them
393 or by any other exempt entity or educational institution
394 exclusively for educational purposes is ~~shall be~~ exempt from
395 taxation. Sheltered workshops providing rehabilitation and
396 retraining of ~~disabled~~ individuals who have disabilities and
397 exempted by a certificate under s. (d) of the federal Fair Labor
398 Standards Act of 1938, as amended, are declared wholly
399 educational in purpose and are exempt ~~shall be exempted~~ from
400 certification, accreditation, and membership requirements set
401 forth in s. 196.012. Those portions of property of college
402 fraternities and sororities certified by the president of the
403 college or university to the appropriate property appraiser as
404 being essential to the educational process are ~~shall be~~ exempt
405 from ad valorem taxation. The use of property by public fairs
406 and expositions chartered by chapter 616 is presumed to be an

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407 educational use of such property and ~~is shall be~~ exempt from ad
408 valorem taxation to the extent of such use. Property used
409 exclusively for educational purposes shall be deemed owned by an
410 educational institution if the entity owning 100 percent of the
411 educational institution is owned by the identical persons who
412 own the property, or if the entity owning 100 percent of the
413 educational institution and the entity owning the property are
414 owned by the identical natural persons. Land, buildings, and
415 other improvements to real property used exclusively for
416 educational purposes shall be deemed owned by an educational
417 institution if the entity owning 100 percent of the land is a
418 nonprofit entity and the land is used, under a ground lease or
419 other contractual arrangement, by an educational institution
420 that owns the buildings and other improvements to the real
421 property, is a nonprofit entity under s. 501(c)(3) of the
422 Internal Revenue Code, and provides education limited to
423 students in prekindergarten through grade 8. If legal title to
424 property is held by a governmental agency that leases the
425 property to a lessee, the property shall be deemed to be owned
426 by the governmental agency and used exclusively for educational
427 purposes if the governmental agency continues to use such
428 property exclusively for educational purposes pursuant to a
429 sublease or other contractual agreement with that lessee. If the
430 title to land is held by the trustee of an irrevocable inter
431 vivos trust and if the trust grantor owns 100 percent of the
432 entity that owns an educational institution that is using the
433 land exclusively for educational purposes, the land is deemed to
434 be property owned by the educational institution for purposes of
435 this exemption. Property owned by an educational institution

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436 shall be deemed to be used for an educational purpose if the
437 institution has taken affirmative steps to prepare the property
438 for educational use. The term "affirmative steps" means
439 environmental or land use permitting activities, creation of
440 architectural plans or schematic drawings, land clearing or site
441 preparation, construction or renovation activities, or other
442 similar activities that demonstrate commitment of the property
443 to an educational use.

444 Section 13. Section 4 of chapter 2012-45, Laws of Florida,
445 is amended to read:

446 Section 4. The governing bodies of St. Lucie County and
447 Martin County shall enter into an interlocal agreement by ~~no~~
448 ~~later than~~ May 1, 2013, which must ~~shall~~ provide a financially
449 feasible plan for transfer of services, personnel, and public
450 infrastructure from St. Lucie County to Martin County. The
451 agreement must ~~shall~~ include compensation for the value of
452 infrastructure investments by St. Lucie County in the
453 transferred property minus depreciation, if any. ~~Upon the~~
454 Effective July 1, 2013 ~~date of this act~~, the total tax and
455 assessment revenue that would have been generated in fiscal year
456 2013-2014 by all St. Lucie County taxing authorities levying
457 taxes or assessments within the area transferred to Martin
458 County, except for taxes levied by school districts, less 10
459 percent shall be transmitted to St. Lucie County for
460 distribution to the county and all other affected taxing
461 authorities. Thereafter, through fiscal year 2022-2023, the tax
462 and assessment revenue amount that would have been generated by
463 all St. Lucie County taxing authorities levying taxes or
464 assessments in the transferred area for fiscal year 2013-2014

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465 shall serve as the base amount of tax and assessment revenue for
466 further annual reductions of 10 percent of the base amount
467 before annual distributions to the St. Lucie County through
468 fiscal year 2022-2023. However, for any fiscal year through
469 fiscal year 2022-2023, if ~~when~~ the total taxes and assessments
470 collected within the transferred area exceed the base amount by
471 more than 3 percent, St. Lucie County shall receive the same
472 percentage distribution from the tax and assessment revenue that
473 exceeds the base amount by more than 3 percent as they will
474 receive from the base amount. All distributions to St. Lucie
475 County shall occur within 30 days after the beginning of each
476 calendar year.

477 Section 14. This act shall take effect July 1, 2013.