

FOR CONSIDERATION By the Committee on Appropriations

576-02501C-13

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1 A bill to be entitled
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.
19 193.703, F.S.; authorizing a county to waive the
20 annual application requirement for a reduction in the
21 assessed value of homestead property used to provide
22 living quarters for the parents or grandparents of the
23 owner or spouse of the owner; requiring the property
24 owner to notify the property appraiser if the
25 reduction no longer applies; providing for tax,
26 penalty, and interest assessments if the property
27 owner improperly received reductions; providing for
28 liens; amending s. 196.031, F.S.; deleting the express
29 requirement that titleholders of homesteads live on

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30 the homestead in order to qualify for homestead tax
31 exemption; amending s. 196.075, F.S., as amended by s.
32 1 of chapter 2012-57, Laws of Florida; clarifying that
33 local governments that provide additional homestead
34 exemptions to persons 65 and older may provide
35 exemptions up to a certain amount; amending s.
36 196.1978, F.S.; removing the ability of a general
37 partner classified as a 501(c)(3) organization to
38 qualify as a limited partnership for the affordable
39 housing property tax exemption; providing for
40 retroactive application; amending s. 196.198, F.S.;
41 clarifying the ownership of property used for
42 education purposes and exempt from ad valorem
43 taxation; amending s. 4 of chapter 2012-45, Laws of
44 Florida; providing that taxes imposed by school
45 districts in certain areas are not included in
46 determining the taxes that must be transmitted to St.
47 Lucie County pursuant to the transfer of property from
48 St. Lucie County to Martin County; providing an
49 effective date.

50
51 Be It Enacted by the Legislature of the State of Florida:

52
53 Section 1. Subsection (1) of section 192.047, Florida
54 Statutes, is amended to read:

55 192.047 Date of filing.—

56 (1) For the purposes of ad valorem tax administration, the
57 date of an official United States Postal Service or commercial
58 mail delivery service postmark on ~~of~~ an application for

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59 exemption, an application for special assessment classification,
60 or a return filed by mail ~~is shall be~~ considered the date of
61 filing the application or return.

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

64 192.048 Electronic transmission.-

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

67 (a) The notice of proposed property taxes required under s.
68 200.069.

69 (b) The tax exemption renewal application required under s.
70 196.011(6) (a) .

71 (c) The tax exemption renewal application required under s.
72 196.011(6) (b) .

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

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

77 (2) Electronic transmission pursuant to this section is
78 authorized only under the following conditions:

79 (a) The recipient consents in writing to receiving the
80 document electronically;

81 (b) Before sending a document, the sender verifies the
82 recipient's address by sending an electronic transmission to the
83 recipient and receiving an affirmative response from the
84 recipient verifying that the recipient's address is correct;

85 (c) If a document is returned as undeliverable, the sender
86 must send the document by regular mail, as required by law;

87 (d) Documents sent pursuant to this section must comply

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88 with the same timing and form requirements as if the documents
89 were sent by regular mail; and

90 (e) The sender renews the consent and verification
91 requirements every 5 years.

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

94 193.122 Certificates of value adjustment board and property
95 appraiser; extensions on the assessment rolls.-

96 (2) After the first certification of the tax rolls by the
97 value adjustment board, the property appraiser shall make all
98 required extensions on the rolls to show the tax attributable to
99 all taxable property. Upon completion of these extensions, and
100 upon satisfying himself or herself that all property is properly
101 taxed, the property appraiser shall certify the tax rolls and
102 shall within 1 week thereafter publish notice of the date and
103 fact of extension and certification on the property appraiser's
104 website and in a periodical meeting the requirements of s.
105 50.011 and publicly display a notice of the date of
106 certification in the office of the property appraiser. The
107 property appraiser shall also supply notice of the date of the
108 certification to any taxpayer who requests one in writing. These
109 certificates and notices shall be made in the form required by
110 the department and ~~shall be~~ attached to each roll as required by
111 the department by rule ~~regulation~~.

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

115 193.155 Homestead assessments.-Homestead property shall be
116 assessed at just value as of January 1, 1994. Property receiving

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117 the homestead exemption after January 1, 1994, shall be assessed
118 at just value as of January 1 of the year in which the property
119 receives the exemption unless the provisions of subsection (8)
120 apply.

121 (3) (a) Except as provided in this subsection or subsection
122 (8), property assessed under this section shall be assessed at
123 just value as of January 1 of the year following a change of
124 ownership. Thereafter, the annual changes in the assessed value
125 of the property are subject to the limitations in subsections
126 (1) and (2). For the purpose of this section, a change of
127 ownership means any sale, foreclosure, or transfer of legal
128 title or beneficial title in equity to any person, except ~~as~~
129 ~~provided in this subsection. There is no change of ownership if:~~

130 1. Subsequent to the change or transfer, the same person is
131 entitled to the homestead exemption as was previously entitled
132 and:

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

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

137 c. The change or transfer is by means of an instrument in
138 which the owner is listed as both grantor and grantee of the
139 real property and one or more other individuals are additionally
140 named as grantee. However, if any individual who is additionally
141 named as a grantee applies for a homestead exemption on the
142 property, the application is ~~shall be~~ considered a change of
143 ownership; or

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

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

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

151 4. Upon the death of the owner, the transfer is between the
152 owner and another who is a permanent resident and who is legally
153 or naturally dependent upon the owner.

154 (8) Property assessed under this section shall be assessed
155 at less than just value when the person who establishes a new
156 homestead has received a homestead exemption as of January 1 of
157 either of the 2 immediately preceding years. A person who
158 establishes a new homestead as of January 1, 2008, is entitled
159 to have the new homestead assessed at less than just value only
160 if that person received a homestead exemption on January 1,
161 2007, and only if this subsection applies retroactive to January
162 1, 2008. For purposes of this subsection, a husband and wife who
163 owned and both permanently resided on a previous homestead shall
164 each be considered to have received the homestead exemption even
165 though only the husband or the wife applied for the homestead
166 exemption on the previous homestead. The assessed value of the
167 newly established homestead shall be determined as provided in
168 this subsection.

169 (1) The property appraisers of the state shall, as soon as
170 practicable after March 1 of each year and on or before July 1
171 of that year, carefully consider all applications for assessment
172 under this subsection which have been filed in their respective
173 offices on or before March 1 of that year. If, upon
174 investigation, the property appraiser finds that the applicant

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175 is entitled to assessment under this subsection, the property
176 appraiser shall make such entries upon the tax rolls of the
177 county as are necessary to allow the assessment. If, after due
178 consideration, the property appraiser finds that the applicant
179 is not entitled ~~under the law~~ to the assessment under this
180 subsection, the property appraiser shall immediately prepare
181 ~~make out~~ a notice of such disapproval, giving his or her reasons
182 therefor, and a copy of the notice must be served upon the
183 applicant by the property appraiser ~~either~~ by personal delivery
184 or by registered mail to the post office address given by the
185 applicant. The applicant may appeal the decision of the property
186 appraiser refusing to allow the assessment under this subsection
187 to the value adjustment board, and the board shall review the
188 application and evidence presented to the property appraiser
189 upon which the applicant based the claim and ~~shall~~ hear the
190 applicant in person or by agent on behalf of his or her right to
191 such assessment. Such appeal shall be heard by an attorney
192 special magistrate if the value adjustment board uses special
193 magistrates. The value adjustment board shall reverse the
194 decision of the property appraiser in the cause and grant
195 assessment under this subsection to the applicant if, in its
196 judgment, the applicant is entitled to ~~be granted~~ the assessment
197 or shall affirm the decision of the property appraiser. The
198 action of the board is final in the cause unless the applicant,
199 within 60 ~~45~~ days following the date of refusal of the
200 application by the board, files in the circuit court of the
201 county in which the homestead is located a proceeding against
202 the property appraiser for a declaratory judgment as is provided
203 under ~~by~~ chapter 86 or other appropriate proceeding. The failure

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204 of the taxpayer to appear before the property appraiser or value
205 adjustment board or to file any paper other than the application
206 as provided in this subsection does not constitute a ~~any~~ bar to
207 or defense in the proceedings.

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

211 193.703 Reduction in assessment for living quarters of
212 parents or grandparents.—

213 (5) At the request of the property appraiser and by a
214 majority vote of the county governing body, a county may waive
215 the annual application requirement after the initial application
216 is filed and the reduction is granted. Notwithstanding such
217 waiver, an application is required if property granted a
218 reduction is sold or otherwise disposed of, the ownership
219 changes in any manner, the applicant for the reduction ceases to
220 use the property as his or her homestead, or the status of the
221 owner changes so as to change the use of the property qualifying
222 for the reduction pursuant to this section ~~If the owner of~~
223 ~~homestead property for which such a reduction in assessed value~~
224 ~~has been granted is found to have made any willfully false~~
225 ~~statement in the application for the reduction, the reduction~~
226 ~~shall be revoked, the owner is subject to a civil penalty of not~~
227 ~~more than \$1,000, and the owner shall be disqualified from~~
228 ~~receiving any such reduction for a period of 5 years.~~

229 (6) The property owner shall notify the property appraiser
230 when the property owner no longer qualifies for the reduction in
231 assessed value for living quarters of parents or grandparents,
232 and the previously excluded just value of such improvements as

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233 of the first January 1 after the improvements were substantially
234 completed shall be added back to the assessed value of the
235 property.

236 (7) If the property appraiser determines that for any year
237 within the previous 10 years a property owner who was not
238 entitled to a reduction in assessed value under this section was
239 granted such reduction, the property appraiser shall serve on
240 the owner a notice of intent to record in the public records of
241 the county a notice of tax lien against any property owned by
242 that person in the county, and that property must be identified
243 in the notice of tax lien. Any property that is owned by that
244 person and is situated in this state is subject to the taxes
245 exempted by the improper reduction, plus a penalty of 50 percent
246 of the unpaid taxes for each year and interest at a rate of 15
247 percent per annum, unless such reduction is improperly granted
248 as a result of a clerical mistake or omission by the property
249 appraiser. Before any such lien may be filed, the owner must be
250 given 30 days within which to pay the taxes, penalties, and
251 interest. Such a lien is subject to the procedures and
252 provisions set forth in s. 196.161(3).

253 Section 6. Subsection (1) of section 196.031, Florida
254 Statutes, is amended to read:

255 196.031 Exemption of homesteads.—

256 (1) (a) A ~~Every~~ person who, on January 1, has the legal
257 title or beneficial title in equity to real property in this
258 state ~~and who resides thereon~~ and who in good faith makes the
259 property ~~same~~ his or her permanent residence, or the permanent
260 residence of another or others legally or naturally dependent
261 upon him or her ~~such person~~, is entitled to an exemption from

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262 all taxation, except for assessments for special benefits, up to
263 the assessed valuation of \$25,000 on the residence and
264 contiguous real property, as defined in s. 6, Art. VII of the
265 State Constitution. Such title may be held by the entireties,
266 jointly, or in common with others, and the exemption may be
267 apportioned among such of the owners as ~~shall~~ reside thereon, as
268 their respective interests ~~shall~~ appear. If only one of the
269 owners of an estate held by the entireties or held jointly with
270 the right of survivorship resides on the property, that owner is
271 allowed an exemption of up to the assessed valuation of \$25,000
272 on the residence and contiguous real property. However, an ~~no~~
273 ~~such~~ exemption of more than \$25,000 is not allowed to any one
274 person or on any one dwelling house, except that an exemption up
275 to the assessed valuation of \$25,000 may be allowed on each
276 apartment or mobile home occupied by a tenant-stockholder or
277 member of a cooperative corporation and on each condominium
278 parcel occupied by its owner. Except for owners of an estate
279 held by the entireties or held jointly with the right of
280 survivorship, the amount of the exemption may not exceed the
281 proportionate assessed valuation of all owners who reside on the
282 property. Before such exemption may be granted, the deed or
283 instrument shall be recorded in the official records of the
284 county in which the property is located. The property appraiser
285 may request the applicant to provide additional ownership
286 documents to establish title.

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

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291 Section 7. Subsection (2) of section 196.075, as amended by
292 section 1 of chapter 2012-57, Laws of Florida, is amended to
293 read:

294 Section 1. Section 196.075, Florida Statutes, is amended to
295 read:

296 196.075 Additional homestead exemption for persons 65 and
297 older.—

298 (2) In accordance with s. 6(d), Art. VII of the State
299 Constitution, the board of county commissioners of any county or
300 the governing authority of any municipality may adopt an
301 ordinance to allow either or both of the following an additional
302 homestead exemptions:

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

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

314 Section 8. Applying retroactively to the 2013 tax roll,
315 section 196.1978, Florida Statutes, is amended to read:

316 196.1978 Affordable housing property exemption.—Property
317 used to provide affordable housing serving eligible persons as
318 defined by s. 159.603~~(7)~~ and natural persons or families meeting
319 the extremely-low-income, very-low-income, low-income, or

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320 moderate-income limits specified in s. 420.0004, which ~~property~~
321 is owned entirely by a nonprofit entity that is a corporation
322 not for profit, qualified as charitable under s. 501(c)(3) of
323 the Internal Revenue Code and in compliance with Rev. Proc. 96-
324 32, 1996-1 C.B. 717, ~~is or a Florida-based limited partnership,~~
325 ~~the sole general partner of which is a corporation not for~~
326 ~~profit which is qualified as charitable under s. 501(c)(3) of~~
327 ~~the Internal Revenue Code and which complies with Rev. Proc. 96-~~
328 ~~32, 1996-1 C.B. 717, shall be~~ considered property owned by an
329 exempt entity and used for a charitable purpose, and those
330 portions of the affordable housing property which provide
331 housing to natural persons or families classified as extremely
332 low income, very low income, low income, or moderate income
333 under s. 420.0004 are ~~shall be~~ exempt from ad valorem taxation
334 to the extent authorized in s. 196.196. All property identified
335 in this section must ~~shall~~ comply with the criteria provided
336 under s. 196.195 for determining ~~determination of~~ exempt status
337 and ~~to be~~ applied by property appraisers on an annual basis ~~as~~
338 ~~defined in s. 196.195~~. The Legislature intends that any property
339 owned by a limited liability company ~~or limited partnership~~
340 which is disregarded as an entity for federal income tax
341 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
342 ~~shall~~ be treated as owned by its sole member ~~or sole general~~
343 ~~partner~~.

344 Section 9. Section 196.198, Florida Statutes, is amended to
345 read:

346 196.198 Educational property exemption.—Educational
347 institutions within this state and their property used by them
348 or by any other exempt entity or educational institution

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349 exclusively for educational purposes is ~~shall be~~ exempt from
350 taxation. Sheltered workshops providing rehabilitation and
351 retraining of ~~disabled~~ individuals who have disabilities and
352 exempted by a certificate under s. (d) of the federal Fair Labor
353 Standards Act of 1938, as amended, are declared wholly
354 educational in purpose and are exempt ~~shall be exempted~~ from
355 certification, accreditation, and membership requirements set
356 forth in s. 196.012. Those portions of property of college
357 fraternities and sororities certified by the president of the
358 college or university to the appropriate property appraiser as
359 being essential to the educational process are ~~shall be~~ exempt
360 from ad valorem taxation. The use of property by public fairs
361 and expositions chartered by chapter 616 is presumed to be an
362 educational use of such property and is ~~shall be~~ exempt from ad
363 valorem taxation to the extent of such use. Property used
364 exclusively for educational purposes shall be deemed owned by an
365 educational institution if the entity owning 100 percent of the
366 educational institution is owned by the identical natural
367 persons who own the property, or if the entity owning 100
368 percent of the educational institution and the entity owning the
369 property are owned by the identical natural persons. Land,
370 buildings, and other improvements to real property used
371 exclusively for educational purposes shall be deemed owned by an
372 educational institution if the entity owning 100 percent of the
373 land is a nonprofit entity and the land is used, under a ground
374 lease or other contractual arrangement, by an educational
375 institution that owns the buildings and other improvements to
376 the real property, is a nonprofit entity under s. 501(c)(3) of
377 the Internal Revenue Code, and provides education limited to

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378 students in prekindergarten through grade 8. If legal title to
379 property is held by a governmental agency that leases the
380 property to a lessee, the property shall be deemed to be owned
381 by the governmental agency and used exclusively for educational
382 purposes if the governmental agency continues to use such
383 property exclusively for educational purposes pursuant to a
384 sublease or other contractual agreement with that lessee. If the
385 title to land is held by the trustee of an irrevocable inter
386 vivos trust and if the trust grantor owns 100 percent of the
387 entity that owns an educational institution that is using the
388 land exclusively for educational purposes, the land is deemed to
389 be property owned by the educational institution for purposes of
390 this exemption. Property owned by an educational institution
391 shall be deemed to be used for an educational purpose if the
392 institution has taken affirmative steps to prepare the property
393 for educational use. The term "affirmative steps" means
394 environmental or land use permitting activities, creation of
395 architectural plans or schematic drawings, land clearing or site
396 preparation, construction or renovation activities, or other
397 similar activities that demonstrate commitment of the property
398 to an educational use.

399 Section 10. Section 4 of chapter 2012-45, Laws of Florida,
400 is amended to read:

401 Section 4. The governing bodies of St. Lucie County and
402 Martin County shall enter into an interlocal agreement by ~~no~~
403 ~~later than~~ May 1, 2013, which must ~~shall~~ provide a financially
404 feasible plan for transfer of services, personnel, and public
405 infrastructure from St. Lucie County to Martin County. The
406 agreement must ~~shall~~ include compensation for the value of

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407 infrastructure investments by St. Lucie County in the
408 transferred property minus depreciation, if any. ~~Upon the~~
409 Effective July 1, 2013 ~~date of this act,~~ the total tax and
410 assessment revenue that would have been generated in fiscal year
411 2013-2014 by all St. Lucie County taxing authorities levying
412 taxes or assessments within the area transferred to Martin
413 County, except for taxes levied by school districts, less 10
414 percent shall be transmitted to St. Lucie County for
415 distribution to the county and all other affected taxing
416 authorities. Thereafter, through fiscal year 2022-2023, the tax
417 and assessment revenue amount that would have been generated by
418 all St. Lucie County taxing authorities levying taxes or
419 assessments in the transferred area for fiscal year 2013-2014
420 shall serve as the base amount of tax and assessment revenue for
421 further annual reductions of 10 percent of the base amount
422 before annual distributions to the St. Lucie County through
423 fiscal year 2022-2023. However, for any fiscal year through
424 fiscal year 2022-2023, if ~~when~~ the total taxes and assessments
425 collected within the transferred area exceed the base amount by
426 more than 3 percent, St. Lucie County shall receive the same
427 percentage distribution from the tax and assessment revenue that
428 exceeds the base amount by more than 3 percent as they will
429 receive from the base amount. All distributions to St. Lucie
430 County shall occur within 30 days after the beginning of each
431 calendar year.

432 Section 11. This act shall take effect July 1, 2013.