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CS/CS/HB 1563

2022 Legislature

1
2 An act relating to homestead property tax exemptions
3 for classroom teachers, law enforcement officers,
4 firefighters, emergency medical technicians,
5 paramedics, child welfare professionals, and
6 servicemembers; amending s. 196.011, F.S.; specifying
7 the information that must be supplied annually to the
8 property appraiser by classroom teachers, law
9 enforcement officers, firefighters, emergency medical
10 technicians, paramedics, child welfare professionals,
11 and servicemembers who qualify for a specified
12 exemption; creating s. 196.077, F.S.; providing
13 definitions; providing conditions under which a
14 classroom teacher, law enforcement officer, a
15 firefighter, an emergency medical technician, a
16 paramedic, a child welfare professional, or a
17 servicemember may receive an additional homestead
18 property tax exemption; specifying the amount of the
19 homestead property tax exemption; providing
20 requirements for applying for and receiving an
21 exemption; specifying actions a property appraiser may
22 take if a taxpayer improperly claims an exemption;
23 providing penalties under certain conditions; amending
24 s. 218.125, F.S.; requiring the Legislature to
25 appropriate moneys to offset reductions in ad valorem

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26 tax revenues experienced by fiscally constrained
 27 counties due to certain constitutional amendments;
 28 specifying procedures for distributing such moneys;
 29 specifying procedures for applying for and receiving
 30 such moneys; specifying necessary documentation;
 31 specifying the method for calculating each fiscally
 32 constrained county's reduction in ad valorem tax
 33 revenue; specifying a mechanism for reversion of funds
 34 under certain circumstances; authorizing the
 35 Department of Revenue to adopt emergency rules;
 36 providing applicability; providing a contingent
 37 effective date.

38

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

40

41 Section 1. Paragraph (b) of subsection (1) and paragraph
 42 (a) of subsection (9) of section 196.011, Florida Statutes, are
 43 amended to read:

44 196.011 Annual application required for exemption.—

45 (1)

46 (b) The form to apply for an exemption under s. 196.031,
 47 s. 196.077, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.
 48 196.173, or s. 196.202 must include a space for the applicant to
 49 list the social security number of the applicant and of the
 50 applicant's spouse, if any. If an applicant files a timely and

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51 otherwise complete application, and omits the required social
 52 security numbers, the application is incomplete. In that event,
 53 the property appraiser shall contact the applicant, who may
 54 refile a complete application by April 1. Failure to file a
 55 complete application by that date constitutes a waiver of the
 56 exemption privilege for that year, except as provided in
 57 subsection (7) or subsection (8).

58 (9)(a) A county may, at the request of the property
 59 appraiser and by a majority vote of its governing body, waive
 60 the requirement that an annual application or statement be made
 61 for exemption of property within the county after an initial
 62 application is made and the exemption granted. The waiver under
 63 this subsection of the annual application or statement
 64 requirement applies to all exemptions under this chapter except
 65 the exemptions ~~exemption~~ under ss. 196.077 and 196.1995 ~~s.~~
 66 ~~196.1995~~. Notwithstanding such waiver, refiling of an
 67 application or statement shall be required when any property
 68 granted an exemption is sold or otherwise disposed of, when the
 69 ownership changes in any manner, when the applicant for
 70 homestead exemption ceases to use the property as his or her
 71 homestead, or when the status of the owner changes so as to
 72 change the exempt status of the property. In its deliberations
 73 on whether to waive the annual application or statement
 74 requirement, the governing body shall consider the possibility
 75 of fraudulent exemption claims which may occur due to the waiver

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76 | of the annual application requirement. The owner of any property
77 | granted an exemption who is not required to file an annual
78 | application or statement shall notify the property appraiser
79 | promptly whenever the use of the property or the status or
80 | condition of the owner changes so as to change the exempt status
81 | of the property. If any property owner fails to so notify the
82 | property appraiser and the property appraiser determines that
83 | for any year within the prior 10 years the owner was not
84 | entitled to receive such exemption, the owner of the property is
85 | subject to the taxes exempted as a result of such failure plus
86 | 15 percent interest per annum and a penalty of 50 percent of the
87 | taxes exempted. Except for homestead exemptions controlled by s.
88 | 196.161, the property appraiser making such determination shall
89 | record in the public records of the county a notice of tax lien
90 | against any property owned by that person or entity in the
91 | county, and such property must be identified in the notice of
92 | tax lien. Such property is subject to the payment of all taxes
93 | and penalties. Such lien when filed shall attach to any
94 | property, identified in the notice of tax lien, owned by the
95 | person who illegally or improperly received the exemption. If
96 | such person no longer owns property in that county but owns
97 | property in some other county or counties in the state, the
98 | property appraiser shall record a notice of tax lien in such
99 | other county or counties, identifying the property owned by such
100 | person or entity in such county or counties, and it shall become

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101 a lien against such property in such county or counties.

102 Section 2. Section 196.077, Florida Statutes, is created
103 to read:

104 196.077 Additional homestead exemption for classroom
105 teachers, law enforcement officers, firefighters, emergency
106 medical technicians, paramedics, child welfare professionals,
107 and servicemembers.—

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

109 (a) "Child welfare professional" means a state employee
110 engaged in child welfare services, as defined in s. 402.40(2),
111 who holds a child welfare certification, as defined in s.
112 402.40(2).

113 (b) "Classroom teacher" means a staff member assigned the
114 professional activity of instructing K-12 students in courses in
115 classroom situations, including basic instruction, exceptional
116 student education, and career education.

117 (c) "Emergency medical technician" has the same meaning as
118 in s. 401.23.

119 (d) "Firefighter" has the same meaning as in s. 633.102.

120 (e) "Full-time position" has the same meaning as in s.
121 110.107.

122 (f) "Law enforcement officer" means a law enforcement
123 officer or correctional officer as those terms are defined in s.
124 943.10(1) and (2).

125 (g) "Paramedic" has the same meaning as in s. 401.23.

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126 (h) "Servicemember" means a person that is serving as an
 127 active duty member of the United States Armed Forces or as a
 128 member of the Florida National Guard.

129 (2) A person who is employed on January 1 in a full-time
 130 position as a classroom teacher, a law enforcement officer, a
 131 firefighter, an emergency medical technician, a paramedic, a
 132 child welfare professional, or a servicemember, has the legal
 133 title or beneficial title in equity to real property in this
 134 state and who in good faith makes the property his or her
 135 permanent residence or the permanent residence of another or
 136 others legally or naturally dependent upon him or her, and who
 137 qualifies to receive the exemptions provided in s. 196.031(1),
 138 is entitled to an additional exemption of up to \$50,000 on the
 139 assessed valuation greater than \$100,000 and up to \$150,000 for
 140 all levies other than school district levies.

141 (3) A classroom teacher, a law enforcement officer, a
 142 firefighter, an emergency medical technician, a paramedic, a
 143 child welfare professional, or a servicemember who is qualified
 144 to claim the additional homestead tax exemption as provided in
 145 this section must file an annual application for exemption with
 146 the property appraiser on or before March 1 of the year for
 147 which the additional homestead tax exemption is claimed. The
 148 application for the exemption must be made on a form prescribed
 149 by the department and furnished by the property appraiser. The
 150 form must require the classroom teacher, law enforcement

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151 officer, firefighter, emergency medical technician, paramedic,
 152 child welfare professional, or servicemember to include or
 153 attach proof of employment in a qualifying full-time position
 154 and other information necessary to verify eligibility for the
 155 exemption.

156 (4) Receipt of the additional homestead exemption provided
 157 for in this section shall be subject to the provisions of ss.
 158 196.131 and 196.161, if applicable.

159 Section 3. Section 218.125, Florida Statutes, is amended
 160 to read:

161 218.125 Offset for tax loss associated with certain
 162 constitutional amendments affecting fiscally constrained
 163 counties.—

164 (1)(a) Beginning in the 2010-2011 fiscal year, the
 165 Legislature shall appropriate moneys to offset the reductions in
 166 ad valorem tax revenue experienced by fiscally constrained
 167 counties, as defined in s. 218.67(1), which occur as a direct
 168 result of the implementation of revisions of ss. 3(f) and 4(b)
 169 of Art. VII of the State Constitution which were approved in the
 170 general election held in November 2008. The moneys appropriated
 171 for this purpose shall be distributed in January of each fiscal
 172 year among the fiscally constrained counties based on each
 173 county's proportion of the total reduction in ad valorem tax
 174 revenue resulting from the implementation of the revisions.

175 (b) Beginning in the 2023-2024 fiscal year, the

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176 Legislature shall appropriate moneys to offset the reductions in
177 ad valorem tax revenue experienced by fiscally constrained
178 counties, as described in s. 218.67(1), which occur as a direct
179 result of the implementation of the addition of s. 6(g) of Art.
180 VII of the State Constitution which was approved in the general
181 election held in November 2022. The moneys appropriated for this
182 purpose shall be distributed in January of each fiscal year
183 among the fiscally constrained counties based on each county's
184 proportion of the total reduction in ad valorem tax revenue
185 resulting from the implementation of s. 6(g) of Art. VII of the
186 State Constitution.

187 (2) On or before November 15 of each year, each fiscally
188 constrained county shall apply to the Department of Revenue to
189 participate in the distribution of the appropriation and provide
190 documentation supporting the county's estimated reduction in ad
191 valorem tax revenue in the form and manner prescribed by the
192 Department of Revenue. The documentation must include an
193 estimate of the reduction in taxable value directly attributable
194 to revisions of Art. VII of the State Constitution for all
195 county taxing jurisdictions within the county and shall be
196 prepared by the property appraiser in each fiscally constrained
197 county. The documentation must also include the county millage
198 rates applicable in all such jurisdictions for the current year
199 and the prior year, rolled-back rates determined as provided in
200 s. 200.065 for each county taxing jurisdiction, and maximum

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201 millage rates that could have been levied by majority vote
 202 pursuant to s. 200.065(5).

203 (a) For purposes of paragraph (1)(a) ~~this section~~, each
 204 fiscally constrained county's reduction in ad valorem tax
 205 revenue shall be calculated as 95 percent of the estimated
 206 reduction in taxable value multiplied by the lesser of the 2010
 207 applicable millage rate or the applicable millage rate for each
 208 county taxing jurisdiction in the current year. If a fiscally
 209 constrained county fails to apply for the distribution, its
 210 share shall revert to the fund from which the appropriation was
 211 made.

212 (b) For purposes of paragraph (1)(b), each fiscally
 213 constrained county's reduction in ad valorem tax revenue shall
 214 be calculated as 95 percent of the estimated reduction in
 215 taxable value multiplied by the lesser of the 2022 applicable
 216 millage rate or the applicable millage rate for each county
 217 taxing jurisdiction in the current year. If a fiscally
 218 constrained county fails to apply for the distribution, its
 219 share shall revert to the fund from which the appropriation was
 220 made.

221 Section 4. (1) The Department of Revenue may, and all
 222 conditions are deemed met, to adopt emergency rules pursuant to
 223 s. 120.54(4), Florida Statutes, to administer this act.

224 (2) Notwithstanding any other provision of law, emergency
 225 rules adopted pursuant to this section are effective for 6

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226 | months after adoption and may be renewed during the pendency of
227 | procedures to adopt permanent rules.

228 | Section 5. The amendments made by this act to s. 196.011,
229 | Florida Statutes and the creation by this act of s. 196.077,
230 | Florida Statutes, first apply to the 2023 tax roll.

231 | Section 6. This act shall take effect on the effective
232 | date of the amendment to the State Constitution proposed by HJR
233 | 1 or a similar joint resolution having substantially the same
234 | specific intent and purpose, if such amendment to the State
235 | Constitution is approved at the next general election or at an
236 | earlier special election specifically authorized by law for that
237 | purpose.