

1 A bill to be entitled
2 An act relating to the administration of property
3 taxes; amending s. 192.001, F.S.; revising the
4 definitions of the terms "assessed value of property"
5 and "complete submission of the rolls"; amending s.
6 192.0105, F.S.; providing that a taxpayer has a right
7 to have a hearing before the value adjustment board
8 rescheduled if the hearing is not commenced within a
9 certain period after the scheduled time; repealing s.
10 192.117, F.S., relating to the Property Tax
11 Administration Task Force; amending s. 193.114, F.S.;
12 revising the information that must be included on a
13 real property assessment roll relating to the transfer
14 of ownership of property; defining the term "ownership
15 transfer date"; deleting a requirement to include
16 information relating to a fiduciary on a real property
17 assessment roll; amending s. 193.1554, F.S.; deleting
18 obsolete provisions; providing for the apportionment
19 of increases in the value of combined and divided
20 parcels of nonhomestead residential property;
21 providing for the application of an assessment
22 limitation to a combined or divided parcel of
23 nonhomestead residential property; amending s.
24 193.1555, F.S.; redefining the term "nonresidential
25 real property" to conform a cross-reference to the
26 State Constitution; deleting obsolete provisions;
27 providing for the apportionment of increases in the
28 value of combined and divided parcels of property;

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

57 provide certain information concerning its review of
 58 assessment rolls to the Legislature, the appropriate
 59 property appraiser, and county commissions; requiring
 60 that copies of the review data and findings be
 61 provided upon request; repealing s. 195.0985, F.S.,
 62 relating to a requirement that the department publish
 63 annual ratio studies; amending s. 195.099, F.S.;
 64 allowing the department discretion in determining
 65 whether to review the assessments of certain
 66 businesses; amending s. 196.031, F.S.; requiring that
 67 ad valorem tax exemptions be applied in the order that
 68 results in the lowest taxable value of a homestead;
 69 amending s. 196.081, F.S.; authorizing an applicant
 70 for an ad valorem tax exemption for a disabled veteran
 71 or for a surviving spouse to apply for the exemption
 72 before receiving certain documentation from the
 73 Federal Government; requiring refunds of excess taxes
 74 paid under certain circumstances; amending s. 196.082,
 75 F.S.; authorizing an applicant for an ad valorem tax
 76 discount available to disabled veterans to apply for
 77 the discount before receiving certain documentation
 78 from the Federal Government; requiring refunds of
 79 excess taxes paid under certain circumstances;
 80 amending s. 196.091, F.S.; authorizing an applicant
 81 for an ad valorem tax exemption for disabled veterans
 82 confined to a wheelchair to apply for the exemption
 83 before receiving certain documentation from the
 84 Federal Government; requiring refunds of excess taxes

85 | paid under certain circumstances; amending s. 196.101,
 86 | F.S.; authorizing an applicant for an ad valorem tax
 87 | exemption for totally and permanently disabled persons
 88 | to apply for the exemption before receiving certain
 89 | documentation from the Federal Government; requiring
 90 | refunds of excess taxes paid under certain
 91 | circumstances; amending s. 196.121, F.S.; authorizing
 92 | the Department of Revenue to provide certain forms
 93 | electronically; deleting a requirement that the
 94 | department supply printed forms to property
 95 | appraisers; amending s. 196.199, F.S.; amending s.
 96 | 196.202, F.S.; authorizing an applicant for an ad
 97 | valorem exemption for widows, widowers, blind persons,
 98 | or persons who are totally and permanently disabled to
 99 | apply for the exemption before receiving certain
 100 | documentation from the Federal Government; requiring
 101 | refunds of excess taxes paid under certain
 102 | circumstances; amending s. 196.24, F.S.; authorizing
 103 | an applicant for an ad valorem tax exemption for
 104 | disabled ex-servicemembers or a surviving spouse to
 105 | apply for the exemption before receiving certain
 106 | documentation from the Federal Government; requiring
 107 | refunds of excess taxes paid under certain
 108 | circumstances; amending s. 200.065, F.S.; deleting
 109 | obsolete provisions; revising provisions relating to
 110 | the calculation of the rolled-back rate; correcting
 111 | cross-references to certain additional taxes; amending
 112 | s. 200.069, F.S.; requiring a property appraiser, at

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113 the request of the governing body of a county, to mail
 114 an additional form along with the notice of proposed
 115 taxes to notify taxpayers of the portion of the
 116 proposed nonvoted county millage rate that is
 117 attributable to each constitutional officer and the
 118 county commission; amending ss. 218.12 and 218.125,
 119 F.S.; deleting obsolete provisions; providing for the
 120 reversion of funds appropriated to offset reductions
 121 in ad valorem tax revenue to a fiscally constrained
 122 county if the county fails to apply for a distribution
 123 of funds; providing effective dates.

124

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

126

127 Section 1. Subsections (2) and (18) of section 192.001,
 128 Florida Statutes, are amended to read:

129 192.001 Definitions.—All definitions set out in chapters 1
 130 and 200 that are applicable to this chapter are included herein.
 131 In addition, the following definitions shall apply in the
 132 imposition of ad valorem taxes:

133 (2) "Assessed value of property" means an annual
 134 determination of:

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

136 ~~or~~

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

139 (c) The value of property in a classified use or at a
 140 fractional value if the a property is assessed solely on the

141 basis of character or use or at a specified percentage of its
 142 value under, ~~pursuant to s. 4(a) or 4(c)~~, Art. VII of the State
 143 Constitution, ~~its classified use value or fractional value.~~

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

164 Section 2. Paragraph (d) of subsection (2) of section
 165 192.0105, Florida Statutes, is amended to read:

166 192.0105 Taxpayer rights.—There is created a Florida
 167 Taxpayer's Bill of Rights for property taxes and assessments to
 168 guarantee that the rights, privacy, and property of the

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

185 (2) THE RIGHT TO DUE PROCESS.—

186 (d) The right to prior notice of the value adjustment
 187 board's hearing date, and the right to the hearing at the within
 188 4 hours of scheduled time, and the right to have the hearing
 189 rescheduled if the hearing is not commenced within a reasonable
 190 time, not to exceed 2 hours, after the scheduled time (see s.
 191 194.032(2)).

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

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

195 193.114 Preparation of assessment rolls.—

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

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

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

220 Section 5. Subsections (2), (3), and (7) of section
 221 193.1554, Florida Statutes, are amended to read:

222 193.1554 Assessment of nonhomestead residential property.-

223 (2) For all levies other than school district levies,
 224 nonhomestead residential property shall be assessed at just

225 value as of January 1 of the year that the property becomes
 226 eligible for assessment pursuant to this section,~~2008. Property~~
 227 ~~placed on the tax roll after January 1, 2008, shall be assessed~~
 228 ~~at just value as of January 1 of the year in which the property~~
 229 ~~is placed on the tax roll.~~

230 (3) Beginning in 2009,~~or~~ the year following the year the
 231 nonhomestead residential property becomes eligible for
 232 assessment pursuant to this section ~~is placed on the tax roll,~~
 233 ~~whichever is later,~~ the property shall be reassessed annually on
 234 January 1. Any change resulting from such reassessment may not
 235 exceed 10 percent of the assessed value of the property for the
 236 prior year.

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

241 (a) For divided parcels, the amount by which the sum of
 242 the just values of the divided parcels exceeds what the just
 243 value of the parcel would be if undivided shall be attributable
 244 to the division. This amount shall be apportioned to the parcels
 245 pro rata based on their relative just values.

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

250 (c) A parcel that is created by combining or dividing a
 251 parcel and that is eligible for assessment pursuant to this
 252 section retains such eligibility and shall be assessed as

253 provided in this subsection. A parcel that is combined or
 254 divided after January 1 and that is included as a combined or
 255 divided parcel on the tax notice is not considered to be a
 256 combined or divided parcel for purposes of this section until
 257 the January 1 on which it is first assessed as a combined or
 258 divided parcel.

259 Section 6. Subsections (1), (2), (3), and (7) of section
 260 193.1555, Florida Statutes, are amended to read:

261 193.1555 Assessment of certain residential and
 262 nonresidential real property.—

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

264 (a) "Nonresidential real property" means real property
 265 that is not subject to the assessment limitations set forth in
 266 subsection 4(a), (b), (c), (d), or (g), Art. VII of the State
 267 Constitution s. 4(a), (c), (d), or (g), Art. VII of the State
 268 Constitution.

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

272 (2) For all levies other than school district levies,
 273 nonresidential real property and residential real property that
 274 is not assessed under s. 193.155 or s. 193.1554 shall be
 275 assessed at just value as of January 1 of the year that the
 276 property becomes eligible for assessment pursuant to this
 277 section, 2008. Property placed on the tax roll after January 1,
 278 2008, shall be assessed at just value as of January 1 of the
 279 year in which the property is placed on the tax roll.

280 (3) Beginning in 2009, ~~or~~ the year following the year the

281 property becomes eligible for assessment pursuant to this
 282 section is placed on the tax roll, whichever is later, the
 283 property shall be reassessed annually on January 1. Any change
 284 resulting from such reassessment may not exceed 10 percent of
 285 the assessed value of the property for the prior year.

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

290 (a) For divided parcels, the amount by which the sum of
 291 the just values of the divided parcels exceeds what the just
 292 value of the parcel would be if undivided shall be attributable
 293 to the division. This amount shall be apportioned to the parcels
 294 pro rata based on their relative just values.

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

299 (c) A parcel that is created by combining or dividing a
 300 parcel that is eligible for assessment pursuant to this section
 301 retains such eligibility and shall be assessed as provided in
 302 this subsection. A parcel that is combined or divided after
 303 January 1 and that is included as a combined or divided parcel
 304 on the tax notice is not considered to be a combined or divided
 305 parcel for purposes of this section until the January 1 on which
 306 it is first assessed as a combined or divided parcel.

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

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309 193.501 Assessment of lands subject to a conservation
 310 easement, environmentally endangered lands, or lands used for
 311 outdoor recreational or park purposes when land development
 312 rights have been conveyed or conservation restrictions have been
 313 covenanted.—

314 (7)(a) The property appraiser shall report to the
 315 department showing the just value and the classified use value
 316 of property that is subject to a conservation easement under s.
 317 704.06, property assessed as environmentally endangered land
 318 pursuant to this section, and property assessed as outdoor
 319 recreational or park land.

320 ~~(b) The tax collector shall annually report to the~~
 321 ~~department the amount of deferred tax liability collected~~
 322 ~~pursuant to this section.~~

323 Section 8. Paragraph (d) of subsection (9) of section
 324 193.503, Florida Statutes, is amended to read:

325 193.503 Classification and assessment of historic property
 326 used for commercial or certain nonprofit purposes.—

327 (9)

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

331 Section 9. Paragraph (c) of subsection (9) of section
 332 193.505, Florida Statutes, is amended to read:

333 193.505 Assessment of historically significant property
 334 when development rights have been conveyed or historic
 335 preservation restrictions have been covenanted.—

336 (9)

337 ~~(c) The tax collector shall annually report to the~~
 338 ~~department the amount of deferred tax liability collected~~
 339 ~~pursuant to this section.~~

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

342 194.032 Hearing purposes; timetable.-

343 (2) (a) The clerk of the governing body of the county shall
 344 prepare a schedule of appearances before the board based on
 345 petitions timely filed with him or her. The clerk shall notify
 346 each petitioner of the scheduled time of his or her appearance
 347 at least no less than 25 calendar days before ~~prior to~~ the day of
 348 the such scheduled appearance. The notice shall indicate whether
 349 the petition has been scheduled to be heard at a particular time
 350 or during a block of time. If the petition has been scheduled to
 351 be heard within a block of time, the beginning and ending of
 352 that block of time shall be indicated on the notice; however, as
 353 provided in paragraph (b), a petitioner may not be required to
 354 wait for more than a reasonable time, not to exceed 2 hours,
 355 after the beginning of the block of time. If the petitioner
 356 checked the appropriate box on the petition form to request a
 357 copy of the property record card containing relevant information
 358 used in computing the current assessment, the clerk shall
 359 provide the copy of the card along with the notice. Upon receipt
 360 of the notice ~~this notification~~, the petitioner may ~~shall have~~
 361 ~~the right to~~ reschedule the hearing a single time by submitting
 362 to the clerk ~~of the governing body of the county~~ a written
 363 request to reschedule, at least no less than 5 calendar days
 364 before the day of the originally scheduled hearing.

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

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

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

388 194.034 Hearing procedures; rules.—

389 (2) In each case, except if the ~~when a~~ complaint is
 390 withdrawn by the petitioner or if the complaint, is acknowledged
 391 as correct by the property appraiser, ~~or is denied pursuant to~~
 392 ~~s. 194.014(1)(c),~~ the value adjustment board shall render a

393 written decision. All such decisions shall be issued within 20
 394 calendar days after ~~of~~ the last day the board is in session
 395 under s. 194.032. The decision of the board must ~~shall~~ contain
 396 findings of fact and conclusions of law and must ~~shall~~ include
 397 reasons for upholding or overturning the determination of the
 398 property appraiser. If ~~When~~ a special magistrate has been
 399 appointed, the recommendations of the special magistrate shall
 400 be considered by the board. The clerk, upon issuance of a
 401 decision ~~the decisions~~, shall, on a form provided by the
 402 Department of Revenue, notify by first-class mail each taxpayer
 403 and, ~~the property appraiser, and the department~~ of the decision
 404 of the board. If requested by the Department of Revenue, the
 405 clerk shall provide to the department a copy of the decision or
 406 information relating to the tax impact of the findings and
 407 results of the board as described in s. 194.037 in the manner
 408 and form requested.

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

412 195.096 Review of assessment rolls.—

413 (2) The department shall conduct, no less frequently than
 414 once every 2 years, an in-depth review of the assessment rolls
 415 of each county. The department need not individually study every
 416 use-class of property set forth in s. 195.073, but shall at a
 417 minimum study the level of assessment in relation to just value
 418 of each classification specified in subsection (3). Such in-
 419 depth review may include proceedings of the value adjustment
 420 board and the audit or review of procedures used by the counties

421 to appraise property.

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

- 434 1. A 95 percent level of confidence; or
- 435 2. Ratio study standards that are generally accepted by
 436 professional appraisal organizations in developing a
 437 statistically valid sampling plan if a 95 percent level of
 438 confidence is not attainable ~~to the Senate and the House of~~
 439 ~~Representatives committees with oversight responsibilities for~~
 440 ~~taxation, and the appropriate property appraiser. Upon releasing~~
 441 ~~its findings, the department shall notify the chairperson of the~~
 442 ~~appropriate county commission or the corresponding official~~
 443 ~~under a consolidated charter that the department's findings are~~
 444 ~~available upon request. The department shall, within 90 days~~
 445 ~~after receiving a written request from the chairperson of the~~
 446 ~~appropriate county commission or the corresponding official~~
 447 ~~under a consolidated charter, forward a copy of its findings,~~
 448 ~~including the confidence interval for the median and such other~~

449 ~~measures of each classification or subclassification studied and~~
 450 ~~for all the roll as a whole, and related statistical and~~
 451 ~~analytical details, to the requesting party.~~

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

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

464 2. Residential property that consists of two or more
 465 primary living units.

466 3. Agricultural, high-water recharge, historic property
 467 used for commercial or certain nonprofit purposes, and other
 468 use-valued property.

469 4. Vacant lots.

470 5. Nonagricultural acreage and other undeveloped parcels.

471 6. Improved commercial and industrial property.

472 7. Taxable institutional or governmental, utility, locally
 473 assessed railroad, oil, gas and mineral land, subsurface rights,
 474 and other real property.

475
 476 If ~~When~~ one of the above classes constituted less than 5 percent

477 of the total assessed value of all real property in a county on
 478 the previous assessment roll, the department may combine it with
 479 one or more other classes of real property for purposes of
 480 assessment ratio studies or use the weighted average of the
 481 other classes for purposes of calculating the level of
 482 assessment for all real property in a county. The department
 483 shall also publish such results for any subclassifications of
 484 the classes or assessment rolls it may have chosen to study.

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

- 492 1. New construction, additions, and deletions.
- 493 2. Changes in the value of the dollar.
- 494 3. Changes in the market value of property other than
 495 those attributable to changes in the value of the dollar.
- 496 4. Changes in the level of assessment.

497
 498 In lieu of the statistical and analytical measures published
 499 pursuant to paragraph (a), the department shall publish details
 500 concerning the computation of estimated assessment levels and
 501 the allocation of changes in assessed value for those counties
 502 not subject to an in-depth review.

503 (c) Upon publication of data and findings as required by
 504 this subsection, the department shall notify the committees of

505 the Senate and of the House of Representatives having oversight
 506 responsibility for taxation, the appropriate property appraiser,
 507 and the county commission chair or corresponding official under
 508 a consolidated charter. Copies of the data and findings shall be
 509 provided upon request.

510 Section 13. Section 195.0985, Florida Statutes, is
 511 repealed.

512 Section 14. Section 195.099, Florida Statutes, is amended
 513 to read:

514 195.099 Periodic review.—

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

519 (b) This subsection shall expire on the date specified in
 520 s. 290.016 for the expiration of the Florida Enterprise Zone
 521 Act.

522 (2) The department may ~~shall~~ review the assessments of new
 523 and expanded businesses granted an exemption pursuant to s.
 524 196.1995 to ensure parity of level of assessment with other
 525 classifications of property.

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

528 196.031 Exemption of homesteads.—

529 (7) Unless the homestead property is totally exempt from
 530 ad valorem taxation, the exemptions provided in paragraphs
 531 (1) (a) and (b) and other homestead exemptions shall be applied
 532 in the order that results in the lowest taxable value. ~~as~~

533 follows:

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

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

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

543 ~~(d) Other exemptions include and shall be applied in the~~
 544 ~~following order: widows, widowers, blind persons, and disabled~~
 545 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
 546 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
 547 ~~all levies; the local option low-income senior exemption up to~~
 548 ~~\$50,000, applicable to county levies or municipal levies, as~~
 549 ~~provided in s. 196.075; and the veterans percentage discount, as~~
 550 ~~provided in s. 196.082.~~

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

553 196.081 Exemption for certain permanently and totally
 554 disabled veterans and for surviving spouses of veterans.—

555 (5) An applicant for the exemption under this section may
 556 apply for the exemption before receiving the necessary
 557 documentation from the United States Government or the United
 558 States Department of Veterans Affairs or its predecessor. Upon
 559 receipt of the documentation, the exemption shall be granted as
 560 of the date of the original application, and the excess taxes

561 paid shall be refunded. Any refund of excess taxes paid shall be
 562 limited to those paid during the 4-year period of limitation set
 563 forth in s. 197.182(1) (e).

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

566 196.082 Discounts for disabled veterans.—

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

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

578 196.091 Exemption for disabled veterans confined to
 579 wheelchairs.—

580 (4) An applicant for the exemption under this section may
 581 apply for the exemption before receiving the necessary
 582 documentation from the United States Government or the United
 583 States Department of Veterans Affairs or its predecessor. Upon
 584 receipt of the documentation, the exemption shall be granted as
 585 of the date of the original application, and the excess taxes
 586 paid shall be refunded. Any refund of excess taxes paid shall be
 587 limited to those paid during the 4-year period of limitation set
 588 forth in s. 197.182(1) (e).

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

591 196.101 Exemption for totally and permanently disabled
592 persons.—

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

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

604 196.121 Homestead exemptions; forms.—

605 (1) The Department of Revenue shall provide, by electronic
606 means or other methods designated by the department, ~~furnish to~~
607 the property appraiser of each county a sufficient number of
608 printed forms to be filed by taxpayers claiming to be entitled
609 to a homestead ~~said~~ exemption and shall prescribe the content of
610 such forms by rule.

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

613 196.199 Government property exemption.—

614 (1) Property owned and used by the following governmental
615 units shall be exempt from taxation under the following
616 conditions:

617 (d) All property of the state and its political
 618 subdivisions and municipalities of this state, when used in
 619 conjunction with, or as an essential ancillary function of, an
 620 exempt or immune Federal, State or County facility, or property,
 621 shall be exempt from ad valorem taxation.

622 Section 22. Section 196.202, Florida Statutes, is amended
 623 to read:

624 196.202 Property of widows, widowers, blind persons, and
 625 persons totally and permanently disabled.—

626 (1) Property to the value of \$500 of every widow, widower,
 627 blind person, or totally and permanently disabled person who is
 628 a bona fide resident of this state ~~is shall be~~ exempt from
 629 taxation. As used in this section, the term "totally and
 630 permanently disabled person" means a person who is currently
 631 certified by a physician licensed in this state, by the United
 632 States Department of Veterans Affairs or its predecessor, or by
 633 the Social Security Administration to be totally and permanently
 634 disabled.

635 (2) An applicant for the exemption under this section may
 636 apply for the exemption before receiving the necessary
 637 documentation from the United States Department of Veterans
 638 Affairs or its predecessor, or the Social Security
 639 Administration. Upon receipt of the documentation, the exemption
 640 shall be granted as of the date of the original application, and
 641 the excess taxes paid shall be refunded. Any refund of excess
 642 taxes paid shall be limited to those paid during the 4-year
 643 period of limitation set forth in s. 197.182(1)(e).

644 Section 23. Section 196.24, Florida Statutes, is amended

645 to read:

646 196.24 Exemption for disabled ex-servicemember or
 647 surviving spouse; evidence of disability.-

648 (1) Any ex-servicemember, as defined in s. 196.012, who is
 649 a bona fide resident of the state, who was discharged under
 650 honorable conditions, and who has been disabled to a degree of
 651 10 percent or more by misfortune or while serving during a
 652 period of wartime service as defined in s. 1.01(14), ~~or by~~
 653 ~~misfortune~~, is entitled to the exemption from taxation provided
 654 for in s. 3(b), Art. VII of the State Constitution as provided
 655 in this section. Property to the value of \$5,000 of such a
 656 person is exempt from taxation. The production by him or her of
 657 a certificate of disability from the United States Government or
 658 the United States Department of Veterans Affairs or its
 659 predecessor before the property appraiser of the county wherein
 660 the ex-servicemember's property lies is prima facie evidence of
 661 the fact that he or she is entitled to the exemption. The
 662 unremarried surviving spouse of such a disabled ex-servicemember
 663 who, on the date of the disabled ex-servicemember's death, had
 664 been married to the disabled ex-servicemember for at least 5
 665 years is also entitled to the exemption.

666 (2) An applicant for the exemption under this section may
 667 apply for the exemption before receiving the necessary
 668 documentation from the United States Government or the United
 669 States Department of Veterans Affairs or its predecessor. Upon
 670 receipt of the documentation, the exemption shall be granted as
 671 of the date of the original application, and the excess taxes
 672 paid shall be refunded. Any refund of excess taxes paid shall be

673 limited to those paid during the 4-year period of limitation set
 674 forth in s. 197.182(1)(e).

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

678 200.065 Method of fixing millage.—

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

681 (a) The maximum millage rate that a county, municipality,
 682 special district dependent to a county or municipality,
 683 municipal service taxing unit, or independent special district
 684 may levy is a rolled-back rate based on the amount of taxes
 685 which would have been levied in the prior year if the maximum
 686 millage rate had been applied, adjusted for change in per capita
 687 Florida personal income, unless a higher rate was ~~is~~ adopted, in
 688 which case the maximum is the adopted rate. The maximum millage
 689 rate applicable to a county authorized to levy a county public
 690 hospital surtax under s. 212.055 and which did so in fiscal year
 691 2007 shall exclude the revenues required to be contributed to
 692 the county public general hospital in the current fiscal year
 693 for the purposes of making the maximum millage rate calculation,
 694 but shall be added back to the maximum millage rate allowed
 695 after the roll back has been applied, the total of which shall
 696 be considered the maximum millage rate for such a county for
 697 purposes of this subsection. The revenue required to be
 698 contributed to the county public general hospital for the
 699 upcoming fiscal year shall be calculated as 11.873 percent times
 700 the millage rate levied for countywide purposes in fiscal year

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701 2007 times 95 percent of the preliminary tax roll for the
 702 upcoming fiscal year. A higher rate may be adopted only under
 703 the following conditions:

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

710 2. A rate in excess of 110 percent may be adopted if
 711 approved by a unanimous vote of the membership of the governing
 712 body of the county, municipality, or independent district or by
 713 a three-fourths vote of the membership of the governing body if
 714 the governing body has nine or more members, or if the rate is
 715 approved by a referendum.

716 (b) The millage rate of a county or municipality,
 717 municipal service taxing unit of that county, and any special
 718 district dependent to that county or municipality may exceed the
 719 maximum millage rate calculated pursuant to this subsection if
 720 the total county ad valorem taxes levied or total municipal ad
 721 valorem taxes levied do not exceed the maximum total county ad
 722 valorem taxes levied or maximum total municipal ad valorem taxes
 723 levied respectively. Voted millage and taxes levied by a
 724 municipality or independent special district that has levied ad
 725 valorem taxes for less than 5 years are not subject to this
 726 limitation. The millage rate of a county authorized to levy a
 727 county public hospital surtax under s. 212.055 may exceed the
 728 maximum millage rate calculated pursuant to this subsection to

729 the extent necessary to account for the revenues required to be
 730 contributed to the county public hospital. Total taxes levied
 731 may exceed the maximum calculated pursuant to subsection (6) as
 732 a result of an increase in taxable value above that certified in
 733 subsection (1) if such increase is less than the percentage
 734 amounts contained in subsection (6) or if the administrative
 735 adjustment cannot be made because the value adjustment board is
 736 still in session at the time the tax roll is extended;
 737 otherwise, millage rates subject to this subsection, s. 200.185,
 738 or s. 200.186 may be reduced so that total taxes levied do not
 739 exceed the maximum.

740
 741 Any unit of government operating under a home rule charter
 742 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 743 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 744 State Constitution of 1968, which is granted the authority in
 745 the State Constitution to exercise all the powers conferred now
 746 or hereafter by general law upon municipalities and which
 747 exercises such powers in the unincorporated area shall be
 748 recognized as a municipality under this subsection. For a
 749 downtown development authority established before the effective
 750 date of the 1968 State Constitution which has a millage that
 751 must be approved by a municipality, the governing body of that
 752 municipality shall be considered the governing body of the
 753 downtown development authority for purposes of this subsection.

754 (10) (a) In addition to the notice required in subsection
 755 (3), a district school board shall publish a second notice of
 756 intent to levy additional taxes under s. 1011.71(2) or (3). The

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

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 783 NOTICE OF TAX FOR SCHOOL
 784 CAPITAL OUTLAY

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

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

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

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

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

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

Section 25. Subsection (11) is added to section 200.069, Florida Statutes, to read:

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

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813 and use the format provided in the following form.
814 Notwithstanding the provisions of s. 195.022, no county officer
815 shall use a form other than that provided herein. The Department
816 of Revenue may adjust the spacing and placement on the form of
817 the elements listed in this section as it considers necessary
818 based on changes in conditions necessitated by various taxing
819 authorities. If the elements are in the order listed, the
820 placement of the listed columns may be varied at the discretion
821 and expense of the property appraiser, and the property
822 appraiser may use printing technology and devices to complete
823 the form, the spacing, and the placement of the information in
824 the columns. A county officer may use a form other than that
825 provided by the department for purposes of this part, but only
826 if his or her office pays the related expenses and he or she
827 obtains prior written permission from the executive director of
828 the department; however, a county officer may not use a form the
829 substantive content of which is at variance with the form
830 prescribed by the department. The county officer may continue to
831 use such an approved form until the law that specifies the form
832 is amended or repealed or until the officer receives written
833 disapproval from the executive director.

834 (11) At the request of the governing body of the county,
835 the property appraiser shall mail an additional form to each
836 taxpayer within his or her jurisdiction along with the notice of
837 proposed taxes. Any costs related to this form shall be borne by
838 the county. The form may include information regarding the
839 proposed budget for the county, inform taxpayers of the portion
840 of the proposed nonvoted county millage rate which is

841 attributable to each constitutional officer and the county
 842 commission, and include:

843 (a) The dollar value of proposed nonvoted property tax
 844 funding for each constitutional officer and the county
 845 commission;

846 (b) The percent of the total nonvoted property tax
 847 revenues designated for each constitutional officer and the
 848 county commission in the proposed budget; and

849 (c) The proposed nonvoted millage rate for each
 850 constitutional officer and the county commission, calculated by
 851 multiplying the percent of the total nonvoted property tax
 852 revenues designated for each entity by the county's proposed
 853 nonvoted millage rate.

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

856 218.12 Appropriations to offset reductions in ad valorem
 857 tax revenue in fiscally constrained counties.—

858 (2) On or before November 15 of each year, ~~beginning in~~
 859 ~~2008~~, each fiscally constrained county shall apply to the
 860 Department of Revenue to participate in the distribution of the
 861 appropriation and provide documentation supporting the county's
 862 estimated reduction in ad valorem tax revenue in the form and
 863 manner prescribed by the Department of Revenue. The
 864 documentation must include an estimate of the reduction in
 865 taxable value directly attributable to revisions of Art. VII of
 866 the State Constitution for all county taxing jurisdictions
 867 within the county and shall be prepared by the property
 868 appraiser in each fiscally constrained county. The documentation

869 must also include the county millage rates applicable in all
 870 such jurisdictions for both the current year and the prior year;
 871 rolled-back rates, determined as provided in s. 200.065, for
 872 each county taxing jurisdiction; and maximum millage rates that
 873 could have been levied by majority vote pursuant to s.
 874 200.065(5) ~~s. 200.185~~. For purposes of this section, each
 875 fiscally constrained county's reduction in ad valorem tax
 876 revenue shall be calculated as 95 percent of the estimated
 877 reduction in taxable value times the lesser of the 2007
 878 applicable millage rate or the applicable millage rate for each
 879 county taxing jurisdiction in the current ~~prior~~ year. If a
 880 fiscally constrained county fails to apply for the distribution,
 881 its share shall revert to the fund from which the appropriation
 882 was made.

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

885 218.125 Offset for tax loss associated with certain
 886 constitutional amendments affecting fiscally constrained
 887 counties.—

888 (2) On or before November 15 of each year, ~~beginning in~~
 889 ~~2010,~~ each fiscally constrained county shall apply to the
 890 Department of Revenue to participate in the distribution of the
 891 appropriation and provide documentation supporting the county's
 892 estimated reduction in ad valorem tax revenue in the form and
 893 manner prescribed by the Department of Revenue. The
 894 documentation must include an estimate of the reduction in
 895 taxable value directly attributable to revisions of Art. VII of
 896 the State Constitution for all county taxing jurisdictions

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

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