

593-02501A-13

A bill to be entitled

An act relating to ad valorem taxation; amending s. 192.047, F.S.; providing that the postmark date of commercial mail delivery service is considered the date of filing for certain ad valorem applications or returns; creating s. 192.048, F.S.; allowing certain ad valorem communications to be sent electronically in lieu of first-class mail; providing requirements; amending s. 193.122, F.S.; requiring a property appraiser to publish notices of date of tax roll certifications and extensions on the property appraiser's website; amending s. 193.155, F.S.; providing that a change of ownership for purposes of assessing property at just value does not apply to lessees entitled to the homestead; extending the time for appealing a value adjustment board's denial of a taxpayer's application to transfer prior homestead assessment limitations to a new homestead; amending s. 193.703, F.S.; authorizing a county to waive the annual application requirement for a reduction in the assessed value of homestead property used to provide living quarters for the parents or grandparents of the owner or spouse of the owner; requiring the property owner to notify the property appraiser if the reduction no longer applies; providing for tax, penalty, and interest assessments if the property owner improperly received reductions; providing for liens; amending s. 196.031, F.S.; deleting the express requirement that titleholders of homesteads live on

593-02501A-13

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. 4 of chapter
41 2012-45, Laws of Florida; providing that taxes imposed
42 by school districts in certain areas are not included
43 in determining the taxes that must be transmitted to
44 St. Lucie County pursuant to the transfer of property
45 from St. Lucie County to Martin County; providing an
46 effective date.

47
48 Be It Enacted by the Legislature of the State of Florida:

49
50 Section 1. Subsection (1) of section 192.047, Florida
51 Statutes, is amended to read:

52 192.047 Date of filing.—

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

593-02501A-13

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

61 192.048 Electronic transmission.—

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

64 (a) The notice of proposed property taxes required under s.
65 200.069.

66 (b) The tax exemption renewal application required under s.
67 196.011(6) (a).

68 (c) The tax exemption renewal application required under s.
69 196.011(6) (b).

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

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

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

76 (a) The recipient consents in writing to receiving the
77 document electronically;

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

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

84 (d) Documents sent pursuant to this section must comply
85 with the same timing and form requirements as if the documents
86 were sent by regular mail; and

87 (e) The sender renews the consent and verification

593-02501A-13

88 requirements every 5 years.

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

91 193.122 Certificates of value adjustment board and property
92 appraiser; extensions on the assessment rolls.—

93 (2) After the first certification of the tax rolls by the
94 value adjustment board, the property appraiser shall make all
95 required extensions on the rolls to show the tax attributable to
96 all taxable property. Upon completion of these extensions, and
97 upon satisfying himself or herself that all property is properly
98 taxed, the property appraiser shall certify the tax rolls and
99 shall within 1 week thereafter publish notice of the date and
100 fact of extension and certification on the property appraiser's
101 website and in a periodical meeting the requirements of s.

102 50.011 and publicly display a notice of the date of
103 certification in the office of the property appraiser. The
104 property appraiser shall also supply notice of the date of the
105 certification to any taxpayer who requests one in writing. These
106 certificates and notices shall be made in the form required by
107 the department and shall be attached to each roll as required by
108 the department by rule regulation.

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

112 193.155 Homestead assessments.—Homestead property shall be
113 assessed at just value as of January 1, 1994. Property receiving
114 the homestead exemption after January 1, 1994, shall be assessed
115 at just value as of January 1 of the year in which the property
116 receives the exemption unless the provisions of subsection (8)

593-02501A-13

117 apply.

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

127 1. Subsequent to the change or transfer, the same person is
128 entitled to the homestead exemption as was previously entitled
129 and:

130 a. The transfer of title is to correct an error;
131 b. The transfer is between legal and equitable title or
132 equitable and equitable title and no additional person applies
133 for a homestead exemption on the property; or

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

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

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

593-02501A-13

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

148 4. Upon the death of the owner, the transfer is between the
149 owner and another who is a permanent resident and who is legally
150 or naturally dependent upon the owner.

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

166 (1) The property appraisers of the state shall, as soon as
167 practicable after March 1 of each year and on or before July 1
168 of that year, carefully consider all applications for assessment
169 under this subsection which have been filed in their respective
170 offices on or before March 1 of that year. If, upon
171 investigation, the property appraiser finds that the applicant
172 is entitled to assessment ~~under this subsection~~, the property
173 appraiser shall make such entries upon the tax rolls of the
174 county as are necessary to allow the assessment. If, after due

593-02501A-13

175 consideration, the property appraiser finds that the applicant
176 is not entitled ~~under the law to the~~ assessment ~~under this~~
177 ~~subsection, the property appraiser shall immediately prepare~~
178 ~~make out~~ a notice of such disapproval, giving his or her reasons
179 therefor, and a copy of the notice must be served upon the
180 applicant by the property appraiser either by personal delivery
181 or by registered mail to the post office address given by the
182 applicant. The applicant may appeal the decision of the property
183 appraiser refusing to allow the assessment ~~under this subsection~~
184 to the value adjustment board, and the board shall review the
185 application and evidence presented to the property appraiser
186 upon which the applicant based the claim and ~~shall~~ hear the
187 applicant in person or by agent on behalf of his or her right to
188 such assessment. Such appeal shall be heard by an attorney
189 special magistrate if the value adjustment board uses special
190 magistrates. The value adjustment board shall reverse the
191 decision of the property appraiser in the cause and grant
192 assessment ~~under this subsection~~ to the applicant if, in its
193 judgment, the applicant is entitled to ~~be granted~~ the assessment
194 or shall affirm the decision of the property appraiser. The
195 action of the board is final in the cause unless the applicant,
196 within 60 ~~15~~ days following the date of refusal of the
197 application by the board, files in the circuit court of the
198 county in which the homestead is located a proceeding against
199 the property appraiser for a declaratory judgment as is provided
200 ~~under by~~ chapter 86 or other appropriate proceeding. The failure
201 of the taxpayer to appear before the property appraiser or value
202 adjustment board or to file any paper other than the application
203 as provided in this subsection does not constitute a ~~any~~ bar to

593-02501A-13

204 or defense in the proceedings.

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

208 193.703 Reduction in assessment for living quarters of
209 parents or grandparents.—

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

226 (6) The property owner shall notify the property appraiser
227 when the property owner no longer qualifies for the reduction in
228 assessed value for living quarters of parents or grandparents,
229 and the previously excluded just value of such improvements as
230 of the first January 1 after the improvements were substantially
231 completed shall be added back to the assessed value of the
232 property.

593-02501A-13

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

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

252 196.031 Exemption of homesteads.—

253 (1) (a) A ~~Every~~ person who, on January 1, has the legal
254 title or beneficial title in equity to real property in this
255 state ~~and who resides thereon and who~~ in good faith makes the
256 property ~~same~~ his or her permanent residence, or the permanent
257 residence of another or others legally or naturally dependent
258 upon ~~him or her such person~~, is entitled to an exemption from
259 all taxation, except for assessments for special benefits, up to
260 the assessed valuation of \$25,000 on the residence and
261 contiguous real property, as defined in s. 6, Art. VII of the

593-02501A-13

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

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

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

593-02501A-13

291 Section 1. Section 196.075, Florida Statutes, is amended to
292 read:

293 196.075 Additional homestead exemption for persons 65 and
294 older.—

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

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

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

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

313 196.1978 Affordable housing property exemption.—Property
314 used to provide affordable housing serving eligible persons as
315 defined by s. 159.603~~(7)~~ and natural persons or families meeting
316 the extremely-low-income, very-low-income, low-income, or
317 moderate-income limits specified in s. 420.0004, which ~~property~~
318 is owned entirely by a nonprofit entity that is a corporation
319 not for profit, qualified as charitable under s. 501(c)(3) of

593-02501A-13

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

341 Section 9. Section 4 of chapter 2012-45, Laws of Florida,
342 is amended to read:

343 Section 4. The governing bodies of St. Lucie County and
344 Martin County shall enter into an interlocal agreement by ~~no~~
345 ~~later than~~ May 1, 2013, which must shall provide a financially
346 feasible plan for transfer of services, personnel, and public
347 infrastructure from St. Lucie County to Martin County. The
348 agreement must shall include compensation for the value of

593-02501A-13

349 infrastructure investments by St. Lucie County in the
350 transferred property minus depreciation, if any. ~~Upon the~~
351 Effective July 1, 2013 ~~date of this act~~, the total tax and
352 assessment revenue that would have been generated in fiscal year
353 2013-2014 by all St. Lucie County taxing authorities levying
354 taxes or assessments within the area transferred to Martin
355 County, except for taxes levied by school districts, less 10
356 percent shall be transmitted to St. Lucie County for
357 distribution to the county and all other affected taxing
358 authorities. Thereafter, through fiscal year 2022-2023, the tax
359 and assessment revenue amount that would have been generated by
360 all St. Lucie County taxing authorities levying taxes or
361 assessments in the transferred area for fiscal year 2013-2014
362 shall serve as the base amount of tax and assessment revenue for
363 further annual reductions of 10 percent of the base amount
364 before annual distributions to the St. Lucie County through
365 fiscal year 2022-2023. However, for any fiscal year through
366 fiscal year 2022-2023, if when the total taxes and assessments
367 collected within the transferred area exceed the base amount by
368 more than 3 percent, St. Lucie County shall receive the same
369 percentage distribution from the tax and assessment revenue that
370 exceeds the base amount by more than 3 percent as they will
371 receive from the base amount. All distributions to St. Lucie
372 County shall occur within 30 days after the beginning of each
373 calendar year.

374 Section 10. This act shall take effect July 1, 2013.