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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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the homestead in order to qualify for homestead tax exemption; amending s. 196.075, F.S., as amended by s. 1 of chapter 2012-57, Laws of Florida; clarifying that local governments that provide additional homestead exemptions to persons 65 and older may provide exemptions up to a certain amount; amending s. 196.1978, F.S.; removing the ability of a general partner classified as a 501(c)(3) organization to qualify as a limited partnership for the affordable housing property tax exemption; providing for retroactive application; amending s. 4 of chapter 2012-45, Laws of Florida; providing that taxes imposed by school districts in certain areas are not included in determining the taxes that must be transmitted to St. Lucie County pursuant to the transfer of property from St. Lucie County to Martin County; providing an effective date.

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

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

192.047 Date of filing.—

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

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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

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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)

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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;

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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

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

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or defense in the proceedings.

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

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

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

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

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

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

196.031 Exemption of homesteads.—

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

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

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

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

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

196.075 Additional homestead exemption for persons 65 and older.—

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

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

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

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

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

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

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

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

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

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