



“ Changes to Property Tax Laws, 2011

Excerpts from the Post-Legislative Review

The Florida Department of Revenue has compiled this Post-Legislative Review to provide information about general laws enacted by the Florida Legislature during the 2011 Legislative Session.

This booklet should be used for reference only. The discussion of each item is brief and may not include every detail of the law that could affect a particular taxpayer . . . Before applying the changes to a specific decision on taxes. . . , please review the applicable statute or Department rule. For current statutes, please visit the Florida Legislature’s website at www.leg.state.fl.us.

➤ Adverse Possession

Effective Date: July 1, 2011
Statute Reference: Section 95.18, F.S.
Chapter Law: Section 1, 2011, 2011-107(SB 1142)

Specifies that occupation and maintenance of property satisfy the requirements for possession to gaining title to property via adverse possession without color of title.

Requires the property appraiser to add certain information about the adverse possession claim to the parcel information on the tax roll and prescribe conditions for removal of that information.

➤ Adverse Possession

Effective Date: July 1, 2011
Statute Reference: Section 197.212, F.S.
Chapter Law: Section 2, 2011-107(SB 1142)

Excludes property subject to adverse possession claims without color of title from provisions authorizing the tax collector not to send a tax notice for minimum tax bills.

➤ Adverse Possession

Effective Date: July 1, 2011
Statute Reference: Section 197.3335, F.S.
Chapter Law: Section 3, 2011-107(SB 1142)

Provides collection and refund procedures. Requires the tax collector to follow the procedures when receiving payment for ad valorem taxes on property subject to adverse possession claims.

➤ Agricultural Classification

Effective Date: July 1, 2011
Statute Reference: Section 193.461, F.S.
Chapter Law: Section 2, 2011-approved, but no # yet (CS/CS/2nd ENG/HB 7215)

Amends the definition of “agricultural purposes” by including all forms of farm products defined in section 823.14(3), F.S.

➤ **Compensation of County Officials**

Effective Date: July 1, 2011
Statute Reference: Sections 145.10 and 145.11, F.S.
Chapter Law: Sections 5 and 6, 2011-158 (HB 19)

Authorizes each property appraiser and tax collector to reduce his or her salary on a voluntary basis.

➤ **Deployed Servicemembers Exemption**

Effective Date: Upon becoming law and first applies to 2011 tax rolls
Statute Reference: Section 196.173, F.S.
Chapter Law: Section 1, 2011-93(CS/CS/HB 1141)

Provides an additional exemption for deployed servicemembers who receive a homestead exemption.

➤ **Discounts; Amount and Time**

Effective Date: July 1, 2011
Statute Reference: Section 197.162, F.S.
Chapter Law: Section 3, 2011-181 (CS/CS/CS/HB 281)

Provides a 4 percent discount if a corrected tax notice resulting from VAB action is mailed before the date taxes become delinquent.

➤ **Economic Development Ad Valorem Tax Exemption**

Effective Date: July 1, 2011
Statute Reference: Section 196.1995, F.S.
Chapter Law: Section 2, 2011-182 (CS/CS/HB 287)

Authorizes the board of county commissioners of a charter county to call and hold a referendum to determine whether to grant economic development ad valorem tax exemptions if the board received a petition or initiative signed by a percentage of electors, as required by county charter.

Revises the language of ballot questions about the authority to grant economic development tax exemptions.

➤ **Partial Payment of Ad Valorem Taxes; Proceedings Before VAB**

Effective Date: July 1, 2011
Statute Reference: Section 194.014, F.S.
Chapter Law: Section 1, 2011-181 (CS/CS/CS/HB 281)

Provides that a petitioner challenging the assessed value of property must pay all non-ad valorem and 75 percent of ad valorem taxes. A petitioner challenging a classification or exemption denial must make a good faith payment. Provides for a 10 percent penalty if the good faith payment is grossly disproportionate to the amount found to be due.

A Value Adjustment Board hearing is denied in writing by April 20 if payment is not made by April 1. The taxpayer, property appraiser, and Department of Revenue must be notified of the

denial on a prescribed form. Excess taxes owed or a refund due accrues at 12 percent interest until paid.

Law does not apply to a tax deferral denial challenge.

➤ **Property Appraisers and Tax Collectors to Submit Budgets**

Effective Date: October 1, 2011
Statute Reference: Section 195.087, F.S.
Chapter Law: Section 17, 2011-144 (CS/1st ENG/SB 224)

Requires the property appraiser and tax collector to post their final approved budgets on their website or, if not available, on the county's website within 30 days of adoption.

➤ **Tax Collector**

Effective Date: July 1, 2011
Statute Reference: Section 95.051 and numerous provisions in Chapter 197, F.S.
Chapter Law: Section 1, 2011-151 (CS/1st ENG/SB 478)

Revises, updates, and consolidates provisions of Chapter 197, Florida Statutes, relating to tax collections, sales, and liens to conform to present-day collection technology methods.

Tolls the statute of limitations for proceedings involving tax lien certificates or tax deeds to the period of intervening bankruptcy.

Amends the requirements for tax deed applications and the purchase of tax certificates to provide definitions and to include interest, fees, and costs in the face value of the certificate.

The amount of a refund that does not have to be forwarded to the Department is increased from \$400 to \$2,500.

Provides for electronic notice, programs, sales, and fees.

Authorizes tax collectors to issue certificates of correction to the tax rolls for uncollectable personal property accounts.

Consolidates provisions for the payment of deferred taxes.

Changes the filing date to appeal a denied tax deferral from 20 to 30 days after the mailing of the disapproval notice.

➤ **Fiscally Constrained Counties**

Effective Date: Upon voter approval of HJR 381 in the 2012 general election
Statute Reference: Section 218.12, F.S.
Chapter Law: Section 8, 2011-125 (CS/CS/CS/2nd ENG HB 1163)

Provides that the Legislature shall consider appropriating moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties that occur as a direct result of the implementation of HJR 381, beginning 2012-2013 fiscal year.

States that on or before February 1 each year, each fiscally constrained county must apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue to the Department of Revenue.

➤ **Homestead Exemption**

Effective Date: **Upon voter approval in the 2012 general election**
Statute Reference: Section 6, Article VII, Florida Constitution
Chapter Law: n/a (CS/CS/CS/CS/CS/2nd ENG HJR 381)

If approved by voters, provides an additional homestead exemption for owners of homestead property who have not owned homestead property in the previous three calendar years.

➤ **Homestead Exemption**

Effective Date: **Upon voter approval of HJR 381 in the 2012 general election**
Statute Reference: Section 196.078, F.S.
Chapter Law: Section 5, 2011-125 (CS/CS/CS/2nd ENG HB 1163)

Provides implementing language for HJR 381, for an additional homestead exemption for owners of homestead property who have not owned homestead property in the previous three calendar years.

➤ **Property Tax Assessment Limitations**

Effective Date: **Upon voter approval in the 2012 general election**
Statute Reference: Section 4, Article VII, Florida Constitution
Chapter Law: n/a (CS/CS/CS/CS/CS/2nd ENG HJR 381)

If approved by voters, provides the following changes to limitations in assessed values for property taxes:

- The assessment of homestead and specified nonhomestead property may not increase if the just value is less than on the preceding January 1.
- The limitation on annual changes in assessments of nonhomestead real property is reduced from 10 percent to 5 percent.

➤ **Property Tax Assessment Limitations**

Effective Date: **Upon voter approval in the 2012 general election**
Statute Reference: Section 27, Article XII, Florida Constitution
Chapter Law: n/a (CS/CS/CS/CS/CS/2nd ENG HJR 381)

If approved by voters, extends the repeal date of subsections (f) and (g) of section 4 of Article VII, Florida Constitution, from 2019 to 2023.

➤ **Property Tax Assessment Limitations**

Effective Date: **Upon voter approval of HJR 381 in the 2012 general election**
Statute Reference: Sections 193.1554 and 193.1555, F.S.
Chapter Law: Sections 1 and 3, 2011-125 (CS/CS/CS/2nd ENG HB 1163)

If HJR 381 is approved by voters, reduces the limitation on annual changes in assessments of nonhomestead residential property and certain other residential and nonresidential real property from 10 percent to 5 percent.

➤ **Veteran's Property Tax Discount**

Effective Date: *Upon voter approval*
Statute Reference: Section 6, Article VII, Florida Constitution
Chapter Law: n/a (CS/SJR 592)

Proposes amendments to the Constitution to expand the availability of the property tax discount to veterans who were not Florida residents when they entered the military.