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1
2 An act relating to property taxation; amending s. 193.114,
3 F.S.; revising the requirements specifying the information
4 that must be included on the real property assessment roll
5 and on the tangible personal property roll; amending s.
6 193.1142, F.S.; authorizing the executive director of the
7 Department of Revenue to require that additional data be
8 provided on the assessment rolls; requiring that
9 assessment rolls be submitted in a format specified by the
10 executive director; authorizing a property appraiser to
11 use an alternative format in a case of hardship;
12 specifying additional parcel-level data that may be
13 required; amending s. 193.155, F.S.; revising provisions
14 governing the manner in which homestead property may be
15 assessed at less than just value; requiring that notice of
16 the abandonment of a homestead be in writing and delivered
17 to the property appraiser before or at the time of filing
18 a new application; providing procedures for the transfer
19 of an assessment limitation from a previous homestead to a
20 new homestead; authorizing property appraisers to share
21 confidential tax information; authorizing a taxpayer to
22 file an action in circuit court requiring a property
23 appraiser to provide certain information; authorizing a
24 taxpayer to file a petition with the value adjustment
25 board; providing for a nonrefundable fee; authorizing a
26 taxpayer to file for the transfer of an assessment
27 limitation in a year subsequent to the first year
28 following establishment of the new homestead; prohibiting
29 a refund of taxes for previous years; providing

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30 requirements for hearings before the value adjustment
31 board; amending ss. 193.1554 and 195.1555, F.S., relating
32 to nonhomestead residential property and nonresidential
33 real property; requiring that an increase in the value of
34 property be apportioned among parcels under certain
35 conditions; amending s. 193.1556, F.S.; requiring that a
36 property owner notify the property appraiser of any change
37 in ownership or control; amending s. 194.011, F.S.;

38 providing procedures under which a taxpayer may object to
39 an assessment of homestead property at less than just
40 value; requiring that the value adjustment board in the
41 previous county hear the matter if the taxpayer disagrees
42 with the previous assessment; providing for an appeal in
43 the taxpayer's new county under certain circumstances;
44 requiring that the circuit court review decisions of the
45 value adjustment boards under certain circumstances;
46 amending s. 196.031, F.S.; specifying the order in which
47 homestead exemptions are applied; amending s. 196.183,
48 F.S.; clarifying the taxation of freestanding property;
49 clarifying the meaning of the phrase "site where the owner
50 of tangible personal property transacts business";
51 providing for previously assessed owners to qualify for
52 the exemption without filing a return at the option of the
53 property appraiser; requiring that property appraisers
54 annually notify taxpayers of the duty to file a return if
55 they no longer qualify for the exemption; amending s.
56 197.3632, F.S.; requiring that the tax collector provide
57 certain additional information to the Department of
58 Revenue concerning non-ad valorem assessments; amending s.

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59 | 200.065, F.S.; clarifying the calculation of maximum
60 | millage beginning in the 2009-2010 fiscal year; amending
61 | s. 200.185, F.S.; revising the calculation of maximum
62 | millage for the 2008-2009 fiscal year; authorizing the
63 | Department of Revenue to adopt emergency rules; delaying
64 | the date by which applications for an assessment of
65 | property under s. 193.155(8), F.S., for 2008 must be
66 | submitted; requiring the Department of Revenue to report
67 | to the Legislature by a specified date on the effect of
68 | recent changes in the law governing tax notices and the
69 | assessment limitations and maximum millage limitations;
70 | providing for the Legislature to appropriate moneys to
71 | offset the reduction in ad valorem tax revenue experienced
72 | by fiscally constrained counties; requiring that counties
73 | apply to the Department of Revenue; specifying the
74 | documentation that must be provided to the department;
75 | providing a formula for calculating the reduction in ad
76 | valorem revenue; repealing s. 9, ch. 2007-339, Laws of
77 | Florida, relating to the legislative appropriation of
78 | funds to offset the reduction in ad valorem tax revenues
79 | in fiscally constrained counties; providing for
80 | application of the act; providing effective dates.

81 |
82 | Be It Enacted by the Legislature of the State of Florida:

83 |
84 | Section 1. Effective July 1, 2008, and applicable to the
85 | 2009 and subsequent tax rolls, subsections (2) and (3) of section
86 | 193.114, Florida Statutes, as amended by section 4 of chapter

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87 | 2007-339, Laws of Florida, are amended, and subsection (6) is
88 | added to that section, to read:

89 | 193.114 Preparation of assessment rolls.--

90 | (2) ~~The department shall promulgate regulations and forms~~
91 | ~~for the preparation of the real property assessment roll shall~~ shall
92 | include to reflect:

93 | (a) The just value.

94 | (b) The school district assessed value.

95 | (c) The nonschool district assessed value.

96 | (d) The difference between just value and school district
97 | and nonschool district assessed value for each statutory
98 | provision resulting in such difference.

99 | (e) The school taxable value.

100 | (f) The nonschool taxable value.

101 | (g) The amount of each exemption or discount causing a
102 | difference between assessed and taxable value.

103 | (h) The value of new construction.

104 | (i) The value of any deletion from the property causing a
105 | reduction in just value.

106 | (j) Land characteristics, including the land use code, land
107 | value, type and number of land units, land square footage, and a
108 | code indicating a combination or splitting of parcels in the
109 | previous year.

110 | (k) Improvement characteristics, including improvement
111 | quality, construction class, effective year built, actual year
112 | built, total living or usable area, number of buildings, number
113 | of residential units, value of special features, and a code
114 | indicating the type of special feature.

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115 (l) The market area code, according to department
116 guidelines.

117 (m) The neighborhood code, if used by the property
118 appraiser.

119 (n) For each sale of the property in the previous year, the
120 sale price, sale date, official record book and page number or
121 clerk instrument number, and the basis for qualification or
122 disqualification as an arms-length transaction. Sale data must be
123 current on all tax rolls submitted to the department and sale
124 qualification decisions must be recorded on the tax roll within 3
125 months after the sale date.

126 (o) A code indicating that the physical attributes of the
127 property as of January 1 were significantly different than that
128 at the time of the last sale.

129 (p) The name and address of the owner or fiduciary
130 responsible for the payment of taxes on the property and an
131 indicator of fiduciary capacity, as appropriate.

132 (q) The state of domicile of the owner.

133 (r) The physical address of the property.

134 (s) The United States Census Bureau block group in which
135 the parcel is located.

136 (t) Information specific to the homestead property,
137 including the social security number of the homestead applicant
138 and the applicant's spouse, if any, and, for homestead property
139 to which a homestead assessment difference was transferred in the
140 previous year, the number of owners among whom the previous
141 homestead was split, the assessment difference amount, the county
142 of the previous homestead, the parcel identification number of

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143 the previous homestead, and the year in which the difference was
144 transferred.

145 (u) A code indicating confidentiality pursuant to s.
146 119.071.

147 (v) The millage for each taxing authority levying tax on
148 the property.

149 (w) For tax rolls submitted subsequent to the tax roll
150 submitted pursuant to s. 193.1142, a notation indicating any
151 change in just value from the tax roll initially submitted
152 pursuant to s. 193.1142 and a code indicating the reason for the
153 change.

154 ~~(a) A brief description of the property for purposes of~~
155 ~~location and, effective January 1, 1996, a market area code~~
156 ~~established according to department guidelines. However, if a~~
157 ~~property appraiser uses a neighborhood code, beginning in 1994,~~
158 ~~the property appraiser shall provide the neighborhood code to the~~
159 ~~department.~~

160 ~~(b) The just value (using the factors set out in s.~~
161 ~~193.011) of all property. The assessed value for school district~~
162 ~~levies and for nonschool district levies shall be separately~~
163 ~~listed.~~

164 ~~(c) When property is wholly or partially exempt, a~~
165 ~~categorization of such exemption. There shall be a separate~~
166 ~~listing on the roll for exemptions pertaining to assessed value~~
167 ~~for school district levies and for nonschool district levies.~~

168 ~~(d) When property is classified so that it is assessed~~
169 ~~other than under s. 193.011, the value according to its~~
170 ~~classified use and its value as assessed under s. 193.011.~~

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171 ~~(e) The owner or fiduciary responsible for payment of taxes~~
172 ~~on the property, his or her address, and an indication of any~~
173 ~~fiduciary capacity (such as executor, administrator, trustee,~~
174 ~~etc.) as appropriate.~~

175 ~~(f) The millage levied on the property, including~~
176 ~~separately, school district millage and nonschool district~~
177 ~~millage.~~

178 ~~(g) A separate listing for taxable value for school~~
179 ~~district levies and for nonschool district levies. The tax shall~~
180 ~~be determined by multiplying the millages by the taxable values~~
181 ~~for school district levies and nonschool district levies.~~

182 (3) ~~The department shall promulgate regulations and forms~~
183 ~~for the preparation of the tangible personal property roll shall~~
184 ~~include to reflect:~~

185 ~~(a) An industry code.~~

186 ~~(b) A code reference to tax returns showing the property.~~

187 ~~(c) The just value of furniture, fixtures, and equipment.~~

188 ~~(d) The just value of leasehold improvements.~~

189 ~~(e) The assessed value.~~

190 ~~(f) The difference between just value and school district~~
191 ~~and nonschool district assessed value for each statutory~~
192 ~~provision resulting in such difference.~~

193 ~~(g) The taxable value.~~

194 ~~(h) The amount of each exemption or discount causing a~~
195 ~~difference between assessed and taxable value.~~

196 ~~(i) The penalty rate.~~

197 ~~(j) The name and address of the owner or fiduciary~~
198 ~~responsible for the payment of taxes on the property and an~~
199 ~~indicator of fiduciary capacity, as appropriate.~~

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200 (k) The state of domicile of the owner.
201 (l) The physical address of the property.
202 (m) The millage for each taxing authority levying tax on
203 the property.

204 ~~(a) A code reference to the tax returns showing the~~
205 ~~property.~~

206 ~~(b) The just value (using the factors set out in s.~~
207 ~~193.011) of all such property subject to taxation.~~

208 ~~(c) When property is wholly or partially exempt, a~~
209 ~~categorization of such exemption.~~

210 ~~(d) The owner or fiduciary responsible for payment of taxes~~
211 ~~on the property, his or her address, and an indication of any~~
212 ~~fiduciary capacity (such as executor, administrator, trustee,~~
213 ~~etc.) as appropriate.~~

214 ~~(e) The millages levied on the property.~~

215 ~~(f) The tax, determined by multiplying the millages by the~~
216 ~~taxable value.~~

217 (6) The rolls shall be prepared in the format and contain
218 the data fields specified pursuant to s. 193.1142.

219 Section 2. Subsection (1) of section 193.1142, Florida
220 Statutes, is amended to read:

221 193.1142 Approval of assessment rolls.--

222 (1) (a) Each assessment roll shall be submitted to the
223 executive director of the Department of Revenue for review in the
224 manner and form prescribed by the executive director ~~department~~
225 on or before July 1. The department shall require the assessment
226 roll submitted under this section to include the social security
227 numbers required under s. 196.011. The roll submitted to the
228 executive director ~~department~~ need not include centrally assessed

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229 | properties prior to approval under this subsection and subsection
230 | (2). Such review by the executive director shall be made to
231 | determine if the rolls meet all the appropriate requirements of
232 | law relating to form and just value. Upon approval of the rolls
233 | by the executive director, who, as used in this section includes
234 | ~~or~~ his or her designee, the hearings required in s. 194.032 may
235 | be held.

236 | (b) In addition to the other requirements of this chapter,
237 | the executive director is authorized to require that additional
238 | data be provided on the assessment roll submitted under this
239 | section and subsequent submissions of the tax roll. The executive
240 | director is authorized to notify property appraisers by April 1
241 | of each year of the form and content of the assessment roll to be
242 | submitted on July 1.

243 | (c) The roll shall be submitted in the compatible
244 | electronic format specified by the executive director. This
245 | format includes comma delimited, or other character delimited,
246 | flat file. Any property appraiser subject to hardship because of
247 | the specified format may provide written notice to the executive
248 | director by May 1 explaining the hardship and may be allowed to
249 | provide the roll in an alternative format at the executive
250 | director's discretion. If the tax roll submitted pursuant to this
251 | section is in an incompatible format or if its data field
252 | integrity is lacking in any respect, such failure shall operate
253 | as an automatic extension of time to submit the roll. Additional
254 | parcel-level data that may be required by the executive director
255 | include, but are not limited to codes, fields, and data
256 | pertaining to:

257 | 1. The elements set forth in s. 193.114; and

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258 2. Property characteristics, including location and other
259 legal, physical, and economic characteristics regarding the
260 property, including, but not limited to, parcel-level
261 geographical information system information.

262 Section 3. Subsection (8) of section 193.155, Florida
263 Statutes, as amended by section 5 of chapter 2007-339, Laws of
264 Florida, is amended to read:

265 193.155 Homestead assessments.--Homestead property shall be
266 assessed at just value as of January 1, 1994. Property receiving
267 the homestead exemption after January 1, 1994, shall be assessed
268 at just value as of January 1 of the year in which the property
269 receives the exemption unless the provisions of subsection (8)
270 apply.

271 (8) Property assessed under this section shall be assessed
272 at less than just value ~~following a change of ownership~~ when the
273 person who establishes a new homestead has received a homestead
274 exemption as of January 1 of either of the 2 immediately
275 preceding years. A person who establishes a new homestead as of
276 January 1, 2008, is entitled to have the new homestead assessed
277 at less than just value only if that person received a homestead
278 exemption on January 1, 2007, and only if this subsection applies
279 retroactive to January 1, 2008. For purposes of this subsection,
280 a husband and wife who owned and both permanently resided on a
281 previous homestead shall each be considered to have received the
282 homestead exemption even though only the husband or the wife
283 applied for the homestead exemption on the previous homestead.
284 The assessed value of the newly established homestead shall be
285 determined as provided in this subsection.

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286 (a) If the just value of the new homestead as of January 1
287 is greater than or equal to the just value of the immediate prior
288 homestead as of January 1 of the year in which the immediate
289 prior homestead was abandoned, the assessed value of the new
290 homestead shall be the just value of the new homestead minus an
291 amount equal to the lesser of \$500,000 or the difference between
292 the just value and the assessed value of the immediate prior
293 homestead as of January 1 of the year in which the prior
294 homestead was abandoned. Thereafter, the homestead shall be
295 assessed as provided in this section.

296 (b) If the just value of the new homestead as of January 1
297 is less than the just value of the immediate prior homestead as
298 of January 1 of the year in which the immediate prior homestead
299 was abandoned, the assessed value of the new homestead shall be
300 equal to the just value of the new homestead divided by the just
301 value of the immediate prior homestead and multiplied by the
302 assessed value of the immediate prior homestead. However, if the
303 difference between the just value of the new homestead and the
304 assessed value of the new homestead calculated pursuant to this
305 paragraph is greater than \$500,000, the assessed value of the new
306 homestead shall be increased so that the difference between the
307 just value and the assessed value equals \$500,000. Thereafter,
308 the homestead shall be assessed as provided in this section.

309 (c) If two or more persons who have each received a
310 homestead exemption as of January 1 of either of the 2
311 immediately preceding years and who would otherwise be eligible
312 to have a new homestead property assessed under this subsection
313 establish a single new homestead, the reduction from ~~in~~ just
314 value is limited to the higher of the difference between the just

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315 value and the assessed value of either of the prior eligible
316 homesteads as of January 1 of the year in which either of the
317 eligible prior homesteads was abandoned, but may not exceed
318 \$500,000.

319 (d) If two or more persons abandon jointly owned and
320 jointly titled property that received a homestead exemption as of
321 January 1 of either of the 2 immediately preceding years, and one
322 or more such persons who were entitled to and received a
323 homestead exemption on the abandoned property establish a new
324 homestead that would otherwise be eligible for assessment under
325 this subsection, each such person establishing a new homestead is
326 entitled to a reduction from ~~in~~ just value for the new homestead
327 equal to the just value of the prior homestead minus the assessed
328 value of the prior homestead divided by the number of owners of
329 the prior homestead who received a homestead exemption, unless
330 the title of the property contains specific ownership shares, in
331 which case the share of reduction from just value shall be
332 proportionate to the ownership share. In calculating the
333 assessment reduction to be transferred from a prior homestead
334 that has an assessment reduction for living quarters of parents
335 or grandparents pursuant to s. 193.703, the value calculated
336 pursuant to s. 193.703(6) must first be added back to the
337 assessed value of the prior homestead. The total reduction from
338 ~~in~~ just value for all new homesteads established under this
339 paragraph may not exceed \$500,000. There shall be no reduction
340 from just ~~in assessed~~ value of any new homestead unless the prior
341 homestead is reassessed at just value or is reassessed under
342 ~~subsection (3) or~~ this subsection as of January 1 after the
343 abandonment occurs.

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344 (e) If one or more persons who previously owned a single
345 homestead and each received the homestead exemption qualify for a
346 new homestead where all persons who qualify for homestead
347 exemption in the new homestead also qualified for homestead
348 exemption in the previous homestead without an additional person
349 qualifying for homestead exemption in the new homestead, the
350 reduction in just value shall be calculated pursuant to paragraph
351 (a) or paragraph (b), without application of paragraph (c) or
352 paragraph (d).

353 (f) For purposes of receiving an assessment reduction
354 pursuant to this subsection, a person entitled to assessment
355 under this section may abandon his or her homestead even though
356 it remains his or her primary residence by notifying the property
357 appraiser of the county where the homestead is located. This
358 notification must be in writing and delivered at the same time as
359 or before timely filing a new application for homestead exemption
360 on the property.

361 (g) ~~(e)~~ In order to have his or her homestead property
362 assessed under this subsection, a person must file a form
363 provided by the department as an attachment to the application
364 for homestead exemption. The form, which must include a sworn
365 statement attesting to the applicant's entitlement to assessment
366 under this subsection, shall be considered sufficient
367 documentation for applying for assessment under this subsection.
368 ~~provide to the property appraiser a copy of his or her notice of~~
369 ~~proposed property taxes for an eligible prior homestead or other~~
370 ~~similar documentation at the same time he or she applies for the~~
371 ~~homestead exemption, and must sign a sworn statement, on a form~~
372 ~~prescribed by the department, attesting to his or her entitlement~~

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373 ~~to the assessment.~~ The department shall require by rule that the
374 required form documentation be submitted with the application for
375 homestead exemption ~~application~~ under the timeframes and
376 processes set forth in chapter 196 to the extent practicable, ~~and~~
377 ~~that the filing of the statement be supported by copies of such~~
378 ~~notices.~~

379 (h)1. If the previous homestead was located in a different
380 county than the new homestead, the property appraiser in the
381 county where the new homestead is located must transmit a copy of
382 the completed form together with a completed application for
383 homestead exemption to the property appraiser in the county where
384 the previous homestead was located. If the previous homesteads of
385 applicants for transfer were in more than one county, each
386 applicant from a different county must submit a separate form.

387 2. The property appraiser in the county where the previous
388 homestead was located must return information to the property
389 appraiser in the county where the new homestead is located by
390 April 1 or within 2 weeks after receipt of the completed
391 application from that property appraiser, whichever is later. As
392 part of the information returned, the property appraiser in the
393 county where the previous homestead was located must provide
394 sufficient information concerning the previous homestead to allow
395 the property appraiser in the county where the new homestead is
396 located to calculate the amount of the assessment limitation
397 difference which may be transferred and must certify whether the
398 previous homestead was abandoned and has been or will be
399 reassessed at just value or reassessed according to the
400 provisions of this subsection as of the January 1 following its
401 abandonment.

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402 3. Based on the information provided on the form from the
403 property appraiser in the county where the previous homestead was
404 located, the property appraiser in the county where the new
405 homestead is located shall calculate the amount of the assessment
406 limitation difference which may be transferred and apply the
407 difference to the January 1 assessment of the new homestead.

408 4. All property appraisers having information-sharing
409 agreements with the department are authorized to share
410 confidential tax information with each other pursuant to s.
411 195.084, including social security numbers and linked information
412 on the forms provided pursuant to this section.

413 5. The transfer of any limitation is not final until any
414 values on the assessment roll on which the transfer is based are
415 final. If such values are final after tax notice bills have been
416 sent, the property appraiser shall make appropriate corrections
417 and a corrected tax notice bill shall be sent. Any values that
418 are under administrative or judicial review shall be noticed to
419 the tribunal or court for accelerated hearing and resolution so
420 that the intent of this subsection may be carried out.

421 6. If the property appraiser in the county where the
422 previous homestead was located has not provided information
423 sufficient to identify the previous homestead and the assessment
424 limitation difference is transferable, the taxpayer may file an
425 action in circuit court in that county seeking to establish that
426 the property appraiser must provide such information.

427 7. If the information from the property appraiser in the
428 county where the previous homestead was located is provided after
429 the procedures in this section are exercised, the property
430 appraiser in the county where the new homestead is located shall

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431 make appropriate corrections and a corrected tax notice and tax
432 bill shall be sent.

433 8. This subsection does not authorize the consideration or
434 adjustment of the just, assessed, or taxable value of the
435 previous homestead property.

436 9. The property appraiser in the county where the new
437 homestead is located shall promptly notify a taxpayer if the
438 information received, or available, is insufficient to identify
439 the previous homestead and the amount of the assessment
440 limitation difference which is transferable. Such notification
441 shall be sent on or before July 1 as specified in s. 196.151.

442 10. The taxpayer may correspond with the property appraiser
443 in the county where the previous homestead was located to further
444 seek to identify the homestead and the amount of the assessment
445 limitation difference which is transferable.

446 11. If the property appraiser in the county where the
447 previous homestead was located supplies sufficient information to
448 the property appraiser in the county where the new homestead is
449 located, such information shall be considered timely if provided
450 in time for inclusion on the notice of proposed property taxes
451 sent pursuant to ss. 194.011 and 200.065(1).

452 12. If the property appraiser has not received information
453 sufficient to identify the previous homestead and the amount of
454 the assessment limitation difference which is transferable before
455 mailing the notice of proposed property taxes, the taxpayer may
456 file a petition with the value adjustment board in the county
457 where the new homestead is located.

458 (i) Any person who is qualified to have his or her property
459 assessed under this subsection and who fails to file an

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460 application by March 1 may file an application for assessment
461 under this subsection and may, pursuant to s. 194.011(3), file a
462 petition with the value adjustment board requesting that an
463 assessment under this subsection be granted. Such petition may be
464 filed at any time during the taxable year on or before the 25th
465 day following the mailing of the notice by the property appraiser
466 as provided in s. 194.011(1). Notwithstanding s. 194.013, such
467 person must pay a nonrefundable fee of \$15 upon filing the
468 petition. Upon reviewing the petition, if the person is qualified
469 to receive the assessment under this subsection and demonstrates
470 particular extenuating circumstances judged by the property
471 appraiser or the value adjustment board to warrant granting the
472 assessment, the property appraiser or the value adjustment board
473 may grant an assessment under this subsection. For the 2008
474 assessments, all petitioners for assessment under this subsection
475 shall be considered to have demonstrated particular extenuating
476 circumstances.

477 (j) Any person who is qualified to have his or her property
478 assessed under this subsection and who fails to timely file an
479 application for his or her new homestead in the first year
480 following eligibility may file in a subsequent year. The
481 assessment reduction shall be applied to assessed value in the
482 year the transfer is first approved, and refunds of tax may not
483 be made for previous years.

484 (k) The property appraisers of the state shall, as soon as
485 practicable after March 1 of each year and on or before July 1 of
486 that year, carefully consider all applications for assessment
487 under this subsection which have been filed in their respective
488 offices on or before March 1 of that year. If, upon

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489 investigation, the property appraiser finds that the applicant is
490 entitled to assessment under this subsection, the property
491 appraiser shall make such entries upon the tax rolls of the
492 county as are necessary to allow the assessment. If, after due
493 consideration, the property appraiser finds that the applicant is
494 not entitled under the law to assessment under this subsection,
495 the property appraiser shall immediately make out a notice of
496 such disapproval, giving his or her reasons therefore, and a copy
497 of the notice must be served upon the applicant by the property
498 appraiser either by personal delivery or by registered mail to
499 the post office address given by the applicant. The applicant may
500 appeal the decision of the property appraiser refusing to allow
501 the assessment under this subsection to the value adjustment
502 board, and the board shall review the application and evidence
503 presented to the property appraiser upon which the applicant
504 based the claim and shall hear the applicant in person or by
505 agent on behalf of his or her right to such assessment. Such
506 appeal shall be heard by an attorney special magistrate if the
507 value adjustment board uses special magistrates. The value
508 adjustment board shall reverse the decision of the property
509 appraiser in the cause and grant assessment under this subsection
510 to the applicant if, in its judgment, the applicant is entitled
511 to be granted the assessment or shall affirm the decision of the
512 property appraiser. The action of the board is final in the cause
513 unless the applicant, within 15 days following the date of
514 refusal of the application by the board, files in the circuit
515 court of the county in which the homestead is located a
516 proceeding against the property appraiser for a declaratory
517 judgment as is provided by chapter 86 or other appropriate

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518 proceeding. The failure of the taxpayer to appear before the
519 property appraiser or value adjustment board or to file any paper
520 other than the application as provided in this subsection does
521 not constitute any bar to or defense in the proceedings.

522 Section 4. Present subsections (7), (8), and (9) of section
523 193.1554, Florida Statutes, as created by section 10 of chapter
524 2007-339, Laws of Florida, are renumbered as subsections (8),
525 (9), and (10), respectively, and a new subsection (7) is added to
526 that section, to read:

527 193.1554 Assessment of nonhomestead residential property.--
528 (7) Any increase in the value of property assessed under
529 this section which is attributable to combining or dividing
530 parcels shall be assessed at just value, and the just value shall
531 be apportioned among the parcels created.

532 Section 5. Present subsections (7), (8), and (9) of section
533 193.1555, Florida Statutes, as created by section 12 of chapter
534 2007-339, Laws of Florida, are renumbered as subsections (8),
535 (9), and (10), respectively, and a new subsection (7) is added to
536 that section, to read:

537 193.1555 Assessment of certain residential and
538 nonresidential real property.--

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

543 Section 6. Section 193.1556, Florida Statutes, as created
544 by section 14 of chapter 2007-339, Laws of Florida, is amended to
545 read:

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546 193.1556 Notice of change of ownership or control Annual
547 application required for assessment.--

548 ~~(1) Every person or entity who, on January 1, has the legal~~
549 ~~title to real property that is entitled to assessment under s.~~
550 ~~193.1554 or s. 193.1555 shall, on or before March 1 of each year,~~
551 ~~file an application for assessment under s. 193.1554 or s.~~
552 ~~193.1555 with the county property appraiser, listing and~~
553 ~~describing the property for which such assessment is claimed, and~~
554 ~~certifying its ownership and use. The Department of Revenue shall~~
555 ~~prescribe the forms upon which the application is made. Failure~~
556 ~~to make application, when required, on or before March 1 of any~~
557 ~~year constitutes a waiver of the assessment under s. 193.1554 or~~
558 ~~s. 193.1555 for that year, except as provided in subsection (4)~~
559 ~~or subsection (5).~~

560 ~~(2) The owner of property that was assessed under s.~~
561 ~~193.1554 or s. 193.1555 in the prior year, or a property owner~~
562 ~~who filed an original application that was denied in the prior~~
563 ~~year solely for not being timely filed, may reapply on a short~~
564 ~~form as provided by the department. The short form shall require~~
565 ~~the applicant to affirm that the ownership and use of the~~
566 ~~property have not changed since the initial application and that~~
567 ~~no changes, additions, or improvements have been made to the~~
568 ~~property.~~

569 ~~(3) Once an original application for assessment under s.~~
570 ~~193.1554 or s. 193.1555 has been granted, in each succeeding year~~
571 ~~on or before February 1, the property appraiser shall mail a~~
572 ~~renewal application to the applicant, and the property appraiser~~
573 ~~shall accept from each such applicant a renewal application on a~~
574 ~~form to be prescribed by the Department of Revenue. Such renewal~~

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575 ~~application shall be accepted as evidence of eligibility for~~
576 ~~assessment under s. 193.1554 or s. 193.1555 by the property~~
577 ~~appraiser unless he or she denies the application. Upon denial,~~
578 ~~the property appraiser shall serve, on or before July 1 of each~~
579 ~~year, a notice setting forth the grounds for denial on the~~
580 ~~applicant by first-class mail. Any applicant objecting to such~~
581 ~~denial may file a petition as provided for in s. 194.011(3).~~

582 ~~(4) The value adjustment board shall grant assessment under~~
583 ~~s. 193.1554 or s. 193.1555 for an otherwise eligible applicant if~~
584 ~~the applicant can clearly document that failure to apply by March~~
585 ~~1 was the result of postal error.~~

586 ~~(5) Any applicant whose property qualifies for assessment~~
587 ~~under s. 193.1554 or s. 193.1555 and who fails to file an~~
588 ~~application by March 1, may file an application for such~~
589 ~~assessment and may file, pursuant to s. 194.011(3), a petition~~
590 ~~with the value adjustment board requesting that assessment under~~
591 ~~s. 193.1554 or s. 193.1555 be granted. Such petition may be filed~~
592 ~~at any time during the taxable year on or before the 25th day~~
593 ~~following the mailing of the notice by the property appraiser as~~
594 ~~provided in s. 194.011(1). Notwithstanding the provisions of s.~~
595 ~~194.013, such person must pay a nonrefundable fee of \$15 upon~~
596 ~~filing the petition. Upon reviewing the petition, if the~~
597 ~~applicant's property qualifies for assessment under s. 193.1554~~
598 ~~or s. 193.1555 and the applicant demonstrates particular~~
599 ~~extenuating circumstances judged by the property appraiser or the~~
600 ~~value adjustment board to warrant granting such assessment, the~~
601 ~~property appraiser or the value adjustment board may grant such~~
602 ~~assessment.~~

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603 ~~(6) A county may, at the request of the property appraiser~~
604 ~~and by a majority vote of its governing body, waive the~~
605 ~~requirement that an annual application or statement be made for~~
606 ~~assessment of property within the county under s. 193.1554 or s.~~
607 ~~193.1555 after an initial application is made and such assessment~~
608 ~~is granted. Notwithstanding such waiver, refiling of an~~
609 ~~application or statement shall be required when any property~~
610 ~~assessed under s. 193.1554 or s. 193.1555 is sold or otherwise~~
611 ~~disposed of; when the ownership changes in any manner; or when~~
612 ~~any change, addition, or improvement is made to the property. In~~
613 ~~its deliberations on whether to waive the annual application or~~
614 ~~statement requirement, the governing body shall consider the~~
615 ~~possibility of fraudulent claims that may occur due to the waiver~~
616 ~~of the annual application requirement.~~

617 ~~(7) Any person or entity that owns It is the duty of the~~
618 ~~owner of any property assessed under s. 193.1554 or s. 193.1555~~
619 ~~must who is not required to file an annual application or~~
620 ~~statement to notify the property appraiser promptly of any change~~
621 ~~of ownership or control as defined in ss. 193.1554(5) and~~
622 ~~193.1555(5) whenever the use of the property or the status or~~
623 ~~condition of the owner changes. If any property owner fails to so~~
624 ~~notify the property appraiser and the property appraiser~~
625 ~~determines that for any year within the prior 10 years the~~
626 ~~owner's property was not entitled to assessment under s. 193.1554~~
627 ~~or s. 193.1555, the owner of the property is subject to the taxes~~
628 ~~avoided as a result of such failure plus 15 percent interest per~~
629 ~~annum and a penalty of 50 percent of the taxes avoided. It is the~~
630 ~~duty of the property appraiser making such determination to~~
631 ~~record in the public records of the county a notice of tax lien~~

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632 against any property owned by that person or entity in the
633 county, and such property must be identified in the notice of tax
634 lien. Such property is subject to the payment of all taxes and
635 penalties. Such lien when filed shall attach to any property,
636 identified in the notice of tax lien, owned by the person or
637 entity that illegally or improperly was assessed under s.
638 193.1554 or s. 193.1555. If such person or entity no longer owns
639 property in that county, but owns property in some other county
640 or counties in the state, it shall be the duty of the property
641 appraiser to record a notice of tax lien in such other county or
642 counties, identifying the property owned by such person or entity
643 in such county or counties, and it becomes a lien against such
644 property in such county or counties.

645 Section 7. Subsection (2) of section 194.011, Florida
646 Statutes, is amended, and subsection (6) is added to that
647 section, to read:

648 194.011 Assessment notice; objections to assessments.--

649 (2) Any taxpayer who objects to the assessment placed on
650 any property taxable to him or her, including the assessment of
651 homestead property at less than just value under s. 193.155(8),
652 may request the property appraiser to informally confer with the
653 taxpayer. Upon receiving the request, the property appraiser, or
654 a member of his or her staff, shall confer with the taxpayer
655 regarding the correctness of the assessment. At this informal
656 conference, the taxpayer shall present those facts considered by
657 the taxpayer to be supportive of the taxpayer's claim for a
658 change in the assessment of the property appraiser. The property
659 appraiser or his or her representative at this conference shall
660 present those facts considered by the property appraiser to be

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661 | supportive of the correctness of the assessment. However, nothing
662 | herein shall be construed to be a prerequisite to administrative
663 | or judicial review of property assessments.

664 | (6) The following provisions apply to petitions to the
665 | value adjustment board concerning the assessment of homestead
666 | property at less than just value under s. 193.155(8):

667 | (a) If the taxpayer does not agree with the amount of the
668 | assessment limitation difference for which the taxpayer qualifies
669 | as stated by the property appraiser in the county where the
670 | previous homestead property was located, or if the property
671 | appraiser in that county has not stated that the taxpayer
672 | qualifies to transfer any assessment limitation difference, upon
673 | the taxpayer filing a petition to the value adjustment board in
674 | the county where the new homestead property is located, the value
675 | adjustment board in that county shall, upon receiving the appeal,
676 | send a notice to the value adjustment board in the county where
677 | the previous homestead was located, which shall reconvene if it
678 | has already adjourned.

679 | (b) Such notice operates as a petition in, and creates an
680 | appeal to, the value adjustment board in the county where the
681 | previous homestead was located of all issues surrounding the
682 | previous assessment differential for the taxpayer involved.
683 | However, the taxpayer may not petition to have the just,
684 | assessed, or taxable value of the previous homestead changed.

685 | (c) The value adjustment board in the county where the
686 | previous homestead was located shall set the petition for hearing
687 | and notify the taxpayer, the property appraiser in the county
688 | where the previous homestead was located, the property appraiser
689 | in the county where the new homestead is located, and the value

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690 adjustment board in that county, and shall hear the appeal. Such
691 appeal shall be heard by an attorney special magistrate if the
692 value adjustment board in the county where the previous homestead
693 was located uses special magistrates. The taxpayer may attend
694 such hearing and present evidence, but need not do so. The value
695 adjustment board in the county where the previous homestead was
696 located shall issue a decision and send a copy of the decision to
697 the value adjustment board in the county where the new homestead
698 is located.

699 (d) In hearing the appeal in the county where the new
700 homestead is located, that value adjustment board shall consider
701 the decision of the value adjustment board in the county where
702 the previous homestead was located on the issues pertaining to
703 the previous homestead and on the amount of any assessment
704 reduction for which the taxpayer qualifies. The value adjustment
705 board in the county where the new homestead is located may not
706 hold its hearing until it has received the decision from the
707 value adjustment board in the county where the previous homestead
708 was located.

709 (e) In any circuit court proceeding to review the decision
710 of the value adjustment board in the county where the new
711 homestead is located, the court may also review the decision of
712 the value adjustment board in the county where the previous
713 homestead was located.

714 Section 8. Subsection (7) is added to section 196.031,
715 Florida Statutes, as amended by section 6 of chapter 2007-339,
716 Laws of Florida, to read:

717 196.031 Exemption of homesteads.--

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718 (7) The exemptions provided in paragraphs (1)(a) and (b)
719 and other homestead exemptions shall be applied as follows:

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

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

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

729 (d) Other exemptions include and shall be applied in the
730 following order: widows, widowers, blind persons, and disabled
731 persons, as provided in s. 196.202; disabled ex-servicemembers
732 and surviving spouses, as provided in s. 196.24, applicable to
733 all levies; the local option low-income senior exemption up to
734 \$50,000, applicable to county levies or municipal levies, as
735 provided in s. 196.075; and the veterans percentage discount, as
736 provided in s. 196.082.

737 Section 9. Section 196.183, Florida Statutes, as created by
738 section 8 of chapter 2007-339, Laws of Florida, is amended to
739 read:

740 196.183 Exemption for tangible personal property.--

741 (1) Each tangible personal property tax return is eligible
742 for an exemption from ad valorem taxation of up to \$25,000 of
743 assessed value. A single return must be filed for each site in
744 the county where the owner of tangible personal property
745 transacts business. Owners of freestanding property placed at
746 multiple sites, other than sites where the owner transacts

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747 business, must file a single return, including all such property
748 located in the county. Freestanding property placed at multiple
749 sites includes vending and amusement machines, LP/propane tanks,
750 utility and cable company property, billboards, leased equipment,
751 and similar property that is not customarily located in the
752 offices, stores, or plants of the owner, but is placed throughout
753 the county. Railroads, private carriers, and other companies
754 assessed pursuant to s. 193.085 shall be allowed one \$25,000
755 exemption for each county to which the value of their property is
756 allocated. The \$25,000 exemption for freestanding property placed
757 at multiple locations and for centrally assessed property shall
758 be allocated to each taxing authority based on the proportion of
759 just value of such property located in the taxing authority;
760 however, the amount of the exemption allocated to each taxing
761 authority may not change following the extension of the tax roll
762 pursuant to s. 193.122.

763 (2) For purposes of this section, a "site where the owner
764 of tangible personal property transacts business" includes
765 facilities where the business ships or receives goods, employees
766 of the business are located, goods or equipment of the business
767 are stored, or goods or services of the business are produced,
768 manufactured, or developed, or similar facilities located in
769 offices, stores, warehouses, plants, or other locations of the
770 business. Sites where only the freestanding property of the owner
771 is located shall not be considered sites where the owner of
772 tangible personal property transacts business.

773 (3)~~(2)~~ The requirement that an annual tangible personal
774 property tax return pursuant to s. 193.052 be filed for taxpayers
775 owning taxable property the value of which, as listed on the

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776 return, does not exceed the exemption provided in this section is
777 waived. In order to qualify for this waiver, a taxpayer must file
778 an initial return on which the exemption is taken. If, in
779 subsequent years, the taxpayer owns taxable property the value of
780 which, as listed on the return, exceeds the exemption, the
781 taxpayer is obligated to file a return. The taxpayer may again
782 qualify for the waiver only after filing a return on which the
783 value as listed on the return does not exceed the exemption. A
784 return filed or required to be filed shall be considered an
785 application filed or required to be filed for the exemption under
786 this section.

787 (4) Owners of property previously assessed by the property
788 appraiser without a return being filed may, at the option of the
789 property appraiser, qualify for the exemption under this section
790 without filing an initial return.

791 (5)~~(3)~~ The exemption provided in this section does not
792 apply in any year a taxpayer fails to timely file a return that
793 is not waived pursuant to subsection (3) or subsection (4) ~~(2)~~.
794 Any taxpayer who received a waiver pursuant to subsection (3) or
795 subsection (4) ~~(2)~~ and who owns taxable property the value of
796 which, as listed on the return, exceeds the exemption in a
797 subsequent year and who fails to file a return with the property
798 appraiser is subject to the penalty contained in s. 193.072(1)(a)
799 calculated without the benefit of the exemption pursuant to this
800 section. Any taxpayer claiming more exemptions than allowed
801 pursuant to subsection (1) is subject to the taxes exempted as a
802 result of wrongfully claiming the additional exemptions plus 15
803 percent interest per annum and a penalty of 50 percent of the
804 taxes exempted. By February 1 of each year, the property

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805 appraiser shall notify by mail all taxpayers whose requirement
806 for filing an annual tangible personal property tax return was
807 waived in the previous year. The notification shall state that a
808 return must be filed if the value of the taxpayer's tangible
809 personal property exceeds the exemption and include the penalties
810 for failure to file such a return.

811 (6)~~(4)~~ The exemption provided in this section does not
812 apply to a mobile home that is presumed to be tangible personal
813 property pursuant to s. 193.075(2).

814 Section 10. Subsection (5) of section 197.3632, Florida
815 Statutes, is amended to read:

816 197.3632 Uniform method for the levy, collection, and
817 enforcement of non-ad valorem assessments.--

818 (5)(a) By September 15 of each year, the chair of the local
819 governing board or his or her designee shall certify a non-ad
820 valorem assessment roll on compatible electronic medium to the
821 tax collector. The local government shall post the non-ad valorem
822 assessment for each parcel on the roll. The tax collector shall
823 not accept any such roll that is not certified on compatible
824 electronic medium and that does not contain the posting of the
825 non-ad valorem assessment for each parcel. It is the
826 responsibility of the local governing board that such roll be
827 free of errors and omissions. Alterations to such roll may be
828 made by the chair or his or her designee up to 10 days before
829 certification. If the tax collector discovers errors or omissions
830 on such roll, he or she may request the local governing board to
831 file a corrected roll or a correction of the amount of any
832 assessment.

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833 (b) Beginning in 2009, by December 15 of each year, the tax
834 collector shall provide to the department a copy of each local
835 governing board's non-ad valorem assessment roll containing the
836 data elements and in the format prescribed by the executive
837 director. In addition, beginning in 2008, a report shall be
838 provided to the department by December 15 of each year for each
839 non-ad valorem assessment roll, including, but not limited to,
840 the following information:

841 1. The name and type of local governing board levying the
842 non-ad valorem assessment;

843 2. Whether or not the local government levies a property
844 tax;

845 3. The basis for the levy;

846 4. The rate of assessment;

847 5. The total amount of non-ad valorem assessment levied;

848 and

849 6. The number of parcels affected.

850 Section 11. Subsection (5) of section 200.065, Florida
851 Statutes, is amended to read:

852 200.065 Method of fixing millage.--

853 (5) Beginning in the 2009-2010 fiscal year and in each year
854 thereafter:

855 (a) The maximum millage rate that a county, municipality,
856 special district dependent to a county or municipality, municipal
857 service taxing unit, or independent special district may levy is
858 a rolled-back rate based on the amount of taxes which would have
859 been levied in the prior year if the maximum millage rate had
860 been applied, adjusted for change ~~growth~~ in per capita Florida
861 personal income, unless a higher rate is adopted, in which case

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862 | the maximum is the adopted rate. The maximum millage rate
863 | applicable to a county authorized to levy a county public
864 | hospital surtax under s. 212.055 and which did so in fiscal year
865 | 2007 shall exclude the revenues required to be contributed to the
866 | county public general hospital in the current fiscal year for the
867 | purposes of making the maximum millage rate calculation, but
868 | shall be added back to the maximum millage rate allowed after the
869 | roll back has been applied, the total of which shall be
870 | considered the maximum millage rate for such a county for
871 | purposes of this subsection. The revenue required to be
872 | contributed to the county public general hospital for the
873 | upcoming fiscal year shall be calculated as 11.873 percent times
874 | the millage rate levied for countywide purposes in fiscal year
875 | 2007 times 95 percent of the preliminary tax roll for the
876 | upcoming fiscal year. A higher rate may be adopted only under the
877 | following conditions:

878 | 1. A rate of not more than 110 percent of the rolled-back
879 | rate based on the previous year's maximum millage rate, adjusted
880 | for change ~~growth~~ in per capita Florida personal income, may be
881 | adopted if approved by a two-thirds vote of the membership of the
882 | governing body of the county, municipality, or independent
883 | district; or

884 | 2. A rate in excess of 110 percent may be adopted if
885 | approved by a unanimous vote of the membership of the governing
886 | body of the county, municipality, or independent district or by a
887 | three-fourths vote of the membership of the governing body if the
888 | governing body has nine or more members, or if the rate is
889 | approved by a referendum.

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890 (b) The millage rate of a county or municipality, municipal
891 service taxing unit of that county, and any special district
892 dependent to that county or municipality may exceed the maximum
893 millage rate calculated pursuant to this subsection if the total
894 county ad valorem taxes levied or total municipal ad valorem
895 taxes levied do not exceed the maximum total county ad valorem
896 taxes levied or maximum total municipal ad valorem taxes levied
897 respectively. Voted millage and taxes levied by a municipality or
898 independent special district that has levied ad valorem taxes for
899 less than 5 years are not subject to this limitation. The millage
900 rate of a county authorized to levy a county public hospital
901 surtax under s. 212.055 may exceed the maximum millage rate
902 calculated pursuant to this subsection to the extent necessary to
903 account for the revenues required to be contributed to the county
904 public hospital. Total taxes levied may exceed the maximum
905 calculated pursuant to subsection (6) as a result of an increase
906 in taxable value above that certified in subsection (1) if such
907 increase is less than the percentage amounts contained in
908 subsection (6) or if the administrative adjustment cannot be made
909 because the value adjustment board is still in session at the
910 time the tax roll is extended; otherwise however, if such
911 increase in taxable value exceeds the percentage amounts
912 contained in this subsection, millage rates subject to this
913 subsection, s. 200.185, or s. 200.186 may ~~must~~ be reduced so that
914 total taxes levied do not exceed the maximum.

915
916 Any unit of government operating under a home rule charter
917 adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
918 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the

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919 State Constitution of 1968, which is granted the authority in the
920 State Constitution to exercise all the powers conferred now or
921 hereafter by general law upon municipalities and which exercises
922 such powers in the unincorporated area shall be recognized as a
923 municipality under this subsection. For a downtown development
924 authority established before the effective date of the 1968 State
925 Constitution which has a millage that must be approved by a
926 municipality, the governing body of that municipality shall be
927 considered the governing body of the downtown development
928 authority for purposes of this subsection.

929 Section 12. Subsections (5) and (8) of section 200.185,
930 Florida Statutes, are amended to read:

931 200.185 Maximum millage rates for the 2007-2008 and 2008-
932 2009 fiscal years.--

933 (5) In the 2008-2009 fiscal year, a county, municipal
934 service taxing units of that county, and special districts
935 dependent to that county; a municipality and special districts
936 dependent to that municipality; and an independent special
937 district may levy a maximum millage determined as follows:

938 (a)1. The maximum millage rate that may be levied shall be
939 the rolled-back rate calculated pursuant to s. 200.065 and
940 adjusted for change ~~growth~~ in per capita Florida personal income,
941 except that:

942 a. Ad valorem tax revenue levied in the 2007-2008 fiscal
943 year and used in the calculation of the rolled-back rate shall be
944 reduced by any tax revenue resulting from a millage rate approved
945 by a super majority vote of the governing board of the taxing
946 authority in excess of the maximum rate that could have been
947 levied by a majority vote as provided in this section.

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948 b. The taxable value within the jurisdiction of each taxing
949 authority used in the calculation of the rolled-back rate shall
950 be increased by an amount equal to the reduction in taxable value
951 occurring as a result of the amendments to the State Constitution
952 contained in SJR 2-D (2007) providing an additional homestead
953 exemption, providing portability of the Save-Our-Homes
954 differential, providing an exemption from ad valorem taxation for
955 tangible personal property, and providing a 10-percent limitation
956 on assessment increases for certain properties.

957 2. For a county authorized to levy a county public hospital
958 surtax under s. 212.055 that did so in fiscal year 2007, the
959 maximum millage rate shall exclude the revenues required to be
960 contributed to the county public general hospital in the current
961 fiscal year for the purposes of making the maximum millage rate
962 calculation, but shall be added back to the maximum millage rate
963 allowed after the ~~applicable percentage of the~~ rolled-back rate
964 as provided in subparagraphs (2) (a)1. through 5. has been
965 applied, the total of which shall be considered the maximum
966 millage rate for such a county for purposes of this subsection.
967 The revenue required to be contributed to the county public
968 general hospital for the upcoming fiscal year shall be calculated
969 by multiplying 11.873 percent by the millage rate levied for
970 countywide purposes in fiscal year 2007 and multiplying the
971 result by 95 percent of the preliminary tax roll for the upcoming
972 fiscal year. For a downtown development authority established
973 before the effective date of the 1968 State Constitution which
974 has a millage that must be approved by a municipality, the
975 governing body of that municipality shall be considered the
976 governing body of the downtown development authority for purposes

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977 | of this subsection.

978 | (b) A rate in excess of the maximum millage rate allowed
979 | under paragraph (a), but ~~of~~ not more than 110 percent of the rate
980 | in paragraph (a) determined without taking into account the
981 | adjustment in sub-subparagraph (a)1.b., may be levied if approved
982 | by a two-thirds vote of the membership of the governing body of
983 | the county, municipality, or independent district.

984 | (c) A rate in excess of the millage rate allowed in
985 | paragraph (b) may be levied if approved by a unanimous vote of
986 | the membership of the governing body of the county, municipality,
987 | or independent district or by a three-fourths vote of the
988 | membership of the governing body if the governing body has nine
989 | or more members, or if approved by a referendum of the voters.

990 | (8) The millage rate of a county or municipality, municipal
991 | service taxing unit of that county, and any special district
992 | dependent to that county or municipality may exceed in any year
993 | the maximum millage rate calculated pursuant to this section if
994 | the total county ad valorem taxes levied or total municipal ad
995 | valorem taxes levied, as defined in s. 200.001, do not exceed the
996 | maximum total county ad valorem taxes levied or maximum total
997 | municipal ad valorem taxes levied, as defined in s. 200.001,
998 | respectively. Voted millage, as defined in s. 200.001, and taxes
999 | levied by a municipality or independent special district that has
1000 | levied ad valorem taxes for less than 5 years are not subject to
1001 | the limitation on millage rates provided by this section. Total
1002 | taxes levied may exceed the maximum calculated pursuant to this
1003 | section as a result of an increase in taxable value above that
1004 | certified in s. 200.065(1) if such increase is less than the
1005 | percentage amounts contained in s. 200.065(6) or if the

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1006 administrative adjustment cannot be made because the value
1007 adjustment board is still in session at the time the tax roll is
1008 extended; otherwise however, if such increase in taxable value
1009 exceeds the percentage amounts contained in s. 200.065(6),
1010 millage rates subject to this section may ~~must~~ be reduced so that
1011 total taxes levied do not exceed the maximum. Any unit of
1012 government operating under a home rule charter adopted pursuant
1013 to ss. 10, 11, and 24, Art. VIII of the State Constitution of
1014 1885, as preserved by s. 6(e), Art. VIII of the State
1015 Constitution of 1968, which is granted the authority in the State
1016 Constitution to exercise all the powers conferred now or
1017 hereafter by general law upon municipalities and which exercises
1018 such powers in the unincorporated area shall be recognized as a
1019 municipality under this section.

1020 Section 13. (1) The executive director of the Department
1021 of Revenue is authorized, and all conditions are deemed met, to
1022 adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida
1023 Statutes, for the purpose of implementing this act.

1024 (2) Notwithstanding any other provision of law, such
1025 emergency rules shall remain in effect for 18 months after the
1026 date of adoption and may be renewed during the pendency of
1027 procedures to adopt rules addressing the subject of the emergency
1028 rules.

1029 Section 14. Notwithstanding the provisions of s.
1030 193.155(8)(e), (f), and (g), Florida Statutes, for the 2008
1031 taxable year, the property appraiser must accept and consider
1032 applications for assessment under s. 193.155(8), Florida
1033 Statutes, which are submitted by May 1.

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1034 Section 15. The Department of Revenue shall report by
1035 February 1, 2009, to the President of the Senate and the Speaker
1036 of the House of Representatives on the effect of recent changes
1037 in law on the Notice of Proposed Property Taxes as specified in
1038 s. 200.069, Florida Statutes. The report shall examine the
1039 consistency, completeness, and accuracy of the information being
1040 provided to taxpayers in light of recently enacted exemptions
1041 from property tax and assessment increase limitations, and shall
1042 examine the effect of these exemptions and assessment increase
1043 limitations on school and nonschool taxable value and the maximum
1044 millage levy limitations.

1045 Section 16. (1) Beginning in fiscal year 2008-2009, the
1046 Legislature shall appropriate moneys to offset the reductions in
1047 ad valorem tax revenue experienced by fiscally constrained
1048 counties, as defined in s. 218.67(1), Florida Statutes, which
1049 occur as a direct result of the implementation of revisions of
1050 Article VII of the State Constitution approved in the special
1051 election held on January 29, 2008. The moneys appropriated for
1052 this purpose shall be distributed in January of each fiscal year
1053 among the fiscally constrained counties based on each county's
1054 proportion of the total reduction in ad valorem tax revenue
1055 resulting from the implementation of the revision.

1056 (2) On or before November 15 of each year, beginning in
1057 2008, each fiscally constrained county shall apply to the
1058 Department of Revenue to participate in the distribution of the
1059 appropriation and provide documentation supporting the county's
1060 estimated reduction in ad valorem tax revenue in the form and
1061 manner prescribed by the Department of Revenue. The
1062 documentation must include an estimate of the reduction in

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1063 taxable value directly attributable to revisions of Article VII
1064 of the State Constitution for all county taxing jurisdictions
1065 within the county and shall be prepared by the property
1066 appraiser in each fiscally constrained county. The
1067 documentation must also include the county millage rates
1068 applicable in all such jurisdictions for both the current year
1069 and the prior year; rolled-back rates, determined as provided
1070 in s. 200.065, Florida Statutes, for each county taxing
1071 jurisdiction; and maximum millage rates that could have been
1072 levied by majority vote pursuant to s. 200.185, Florida
1073 Statutes. For purposes of this section, each fiscally
1074 constrained county's reduction in ad valorem tax revenue shall
1075 be calculated as 95 percent of the estimated reduction in
1076 taxable value times the lesser of the 2007 applicable millage
1077 rate or the applicable millage rate for each county taxing
1078 jurisdiction in the prior year.

1079 Section 17. Section 9 of chapter 2007-339, Laws of Florida,
1080 is repealed.

1081 Section 18. Except as otherwise expressly provided in this
1082 act, this act shall take effect upon becoming a law and applies
1083 to the 2008 and subsequent tax rolls.