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29 requirement that titleholders of homesteads live on
 30 the homestead in order to qualify for homestead tax
 31 exemption; amending s. 196.075, F.S.; clarifying that
 32 local governments that provide additional homestead
 33 exemptions to persons 65 and older may provide
 34 exemptions up to a certain amount; amending s.
 35 196.082, F.S.; deleting the requirement that veterans
 36 be a resident of this state at the time of entering
 37 military service in order to qualify for the property
 38 tax discount for disabled veterans; amending s.
 39 196.1978, F.S.; removing the ability of a general
 40 partner classified as a 501(c)(3) organization to
 41 qualify as a limited partnership for the affordable
 42 housing property tax exemption; providing for
 43 retroactive application; amending s. 196.198, F.S.;
 44 clarifying the ownership of property used for
 45 education purposes and exempt from ad valorem
 46 taxation; providing effective dates.

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

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

52 192.047 Date of filing.—

53 (1) For the purposes of ad valorem tax administration, the
 54 date of an official United States Postal Service or commercial
 55 mail delivery service postmark on ~~of~~ an application for
 56 exemption, an application for special assessment classification,

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57 | or a return filed by mail is ~~shall be~~ considered the date of
 58 | filing the application or return.

59 | Section 2. Section 192.048, Florida Statutes, is created
 60 | to 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
 65 | s. 200.069.

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

68 | (c) The tax exemption renewal application required under
 69 | s. 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) On the form used to obtain the recipient's written
 79 | consent, the sender must include a statement in substantially
 80 | the following form and in a font equal to or greater than the
 81 | font used for the text requesting the recipient's consent:

82 | Notice: Under Florida law, e-mail addresses are public records.
 83 | By consenting to communicate with this office electronically,
 84 | your e-mail address will be released in response to any

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85 applicable public records request;

86 (c) Before sending a document, the sender verifies the
 87 recipient's address by sending an electronic transmission to the
 88 recipient and receiving an affirmative response from the
 89 recipient verifying that the recipient's address is correct;

90 (d) If a document is returned as undeliverable, the sender
 91 must send the document by regular mail, as required by law;

92 (e) Documents sent pursuant to this section must comply
 93 with the same timing and form requirements as if the documents
 94 were sent by regular mail; and

95 (f) The sender renews the consent and verification
 96 requirements every 5 years.

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

99 193.122 Certificates of value adjustment board and
 100 property appraiser; extensions on the assessment rolls.—

101 (2) After the first certification of the tax rolls by the
 102 value adjustment board, the property appraiser shall make all
 103 required extensions on the rolls to show the tax attributable to
 104 all taxable property. Upon completion of these extensions, and
 105 upon satisfying himself or herself that all property is properly
 106 taxed, the property appraiser shall certify the tax rolls and
 107 shall within 1 week thereafter publish notice of the date and
 108 fact of extension and certification on the property appraiser's
 109 website and in a periodical meeting the requirements of s.

110 50.011 and publicly display a notice of the date of
 111 certification in the office of the property appraiser. The
 112 property appraiser shall also supply notice of the date of the

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113 certification to any taxpayer who requests one in writing. These
 114 certificates and notices shall be made in the form required by
 115 the department and ~~shall be~~ attached to each roll as required by
 116 the department by rule ~~regulation~~.

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

120 193.155 Homestead assessments.—Homestead property shall be
 121 assessed at just value as of January 1, 1994. Property receiving
 122 the homestead exemption after January 1, 1994, shall be assessed
 123 at just value as of January 1 of the year in which the property
 124 receives the exemption unless the provisions of subsection (8)
 125 apply.

126 (3) (a) Except as provided in this subsection or subsection
 127 (8), property assessed under this section shall be assessed at
 128 just value as of January 1 of the year following a change of
 129 ownership. Thereafter, the annual changes in the assessed value
 130 of the property are subject to the limitations in subsections
 131 (1) and (2). For the purpose of this section, a change of
 132 ownership means any sale, foreclosure, or transfer of legal
 133 title or beneficial title in equity to any person, except ~~as~~
 134 ~~provided in this subsection. There is no change of ownership if:~~

135 1. Subsequent to the change or transfer, the same person
 136 is entitled to the homestead exemption as was previously
 137 entitled and:

138 a. The transfer of title is to correct an error;

139 b. The transfer is between legal and equitable title or
 140 equitable and equitable title and no additional person applies

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141 | for a homestead exemption on the property; ~~or~~

142 | c. The change or transfer is by means of an instrument in
 143 | which the owner is listed as both grantor and grantee of the
 144 | real property and one or more other individuals are additionally
 145 | named as grantee. However, if any individual who is additionally
 146 | named as a grantee applies for a homestead exemption on the
 147 | property, the application is ~~shall be~~ considered a change of
 148 | ownership; or

149 | d. The person is a lessee entitled to the homestead
 150 | exemption under s. 196.041(1).

151 | 2. Legal or equitable title is changed or transferred
 152 | between husband and wife, including a change or transfer to a
 153 | surviving spouse or a transfer due to a dissolution of marriage;

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

156 | 4. Upon the death of the owner, the transfer is between
 157 | the owner and another who is a permanent resident and who is
 158 | legally or naturally dependent upon the owner.

159 | (8) Property assessed under this section shall be assessed
 160 | at less than just value when the person who establishes a new
 161 | homestead has received a homestead exemption as of January 1 of
 162 | either of the 2 immediately preceding years. A person who
 163 | establishes a new homestead as of January 1, 2008, is entitled
 164 | to have the new homestead assessed at less than just value only
 165 | if that person received a homestead exemption on January 1,
 166 | 2007, and only if this subsection applies retroactive to January
 167 | 1, 2008. For purposes of this subsection, a husband and wife who
 168 | owned and both permanently resided on a previous homestead shall

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169 | each be considered to have received the homestead exemption even
 170 | though only the husband or the wife applied for the homestead
 171 | exemption on the previous homestead. The assessed value of the
 172 | newly established homestead shall be determined as provided in
 173 | this subsection.

174 | (1) The property appraisers of the state shall, as soon as
 175 | practicable after March 1 of each year and on or before July 1
 176 | of that year, carefully consider all applications for assessment
 177 | under this subsection which have been filed in their respective
 178 | offices on or before March 1 of that year. If, upon
 179 | investigation, the property appraiser finds that the applicant
 180 | is entitled to assessment under this subsection, the property
 181 | appraiser shall make such entries upon the tax rolls of the
 182 | county as are necessary to allow the assessment. If, after due
 183 | consideration, the property appraiser finds that the applicant
 184 | is not entitled ~~under the law~~ to the assessment under this
 185 | subsection, the property appraiser shall immediately prepare
 186 | ~~make out~~ a notice of such disapproval, giving his or her reasons
 187 | therefor, and a copy of the notice must be served upon the
 188 | applicant by the property appraiser ~~either~~ by personal delivery
 189 | or by registered mail to the post office address given by the
 190 | applicant. The applicant may appeal the decision of the property
 191 | appraiser refusing to allow the assessment under this subsection
 192 | to the value adjustment board, and the board shall review the
 193 | application and evidence presented to the property appraiser
 194 | upon which the applicant based the claim and ~~shall~~ hear the
 195 | applicant in person or by agent on behalf of his or her right to
 196 | such assessment. Such appeal shall be heard by an attorney

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197 special magistrate if the value adjustment board uses special
 198 magistrates. The value adjustment board shall reverse the
 199 decision of the property appraiser in the cause and grant
 200 assessment under this subsection to the applicant if, in its
 201 judgment, the applicant is entitled to ~~be granted~~ the assessment
 202 or shall affirm the decision of the property appraiser. The
 203 action of the board is final in the cause unless the applicant,
 204 within 60 ~~45~~ days following the date of refusal of the
 205 application by the board, files in the circuit court of the
 206 county in which the homestead is located a proceeding against
 207 the property appraiser for a declaratory judgment as is provided
 208 under ~~by~~ chapter 86 or other appropriate proceeding. The failure
 209 of the taxpayer to appear before the property appraiser or value
 210 adjustment board or to file any paper other than the application
 211 as provided in this subsection does not constitute a ~~any~~ bar to
 212 or defense in the proceedings.

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

216 193.703 Reduction in assessment for living quarters of
 217 parents or grandparents.—

218 (5) At the request of the property appraiser and by a
 219 majority vote of the county governing body, a county may waive
 220 the annual application requirement after the initial application
 221 is filed and the reduction is granted. Notwithstanding such
 222 waiver, an application is required if property granted a
 223 reduction is sold or otherwise disposed of, the ownership
 224 changes in any manner, the applicant for the reduction ceases to

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225 use the property as his or her homestead, or the status of the
 226 owner changes so as to change the use of the property qualifying
 227 for the reduction pursuant to this section ~~If the owner of~~
 228 ~~homestead property for which such a reduction in assessed value~~
 229 ~~has been granted is found to have made any willfully false~~
 230 ~~statement in the application for the reduction, the reduction~~
 231 ~~shall be revoked, the owner is subject to a civil penalty of not~~
 232 ~~more than \$1,000, and the owner shall be disqualified from~~
 233 ~~receiving any such reduction for a period of 5 years.~~

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

241 (7) If the property appraiser determines that for any year
 242 within the previous 10 years a property owner who was not
 243 entitled to a reduction in assessed value under this section was
 244 granted such reduction, the property appraiser shall serve on
 245 the owner a notice of intent to record in the public records of
 246 the county a notice of tax lien against any property owned by
 247 that person in the county, and that property must be identified
 248 in the notice of tax lien. Any property that is owned by that
 249 person and is situated in this state is subject to the taxes
 250 exempted by the improper reduction, plus a penalty of 50 percent
 251 of the unpaid taxes for each year and interest at a rate of 15
 252 percent per annum. However, if a reduction is improperly granted

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253 due to a clerical mistake or omission by the property appraiser,
 254 the person who improperly received the reduction may not be
 255 assessed a penalty or interest. Before such lien may be filed,
 256 the owner must be given 30 days within which to pay the taxes,
 257 penalties, and interest. Such lien is subject to s. 196.161(3).

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

260 196.031 Exemption of homesteads.—

261 (1) (a) A ~~Every~~ person who, on January 1, has the legal
 262 title or beneficial title in equity to real property in this
 263 state ~~and who resides thereon~~ and who in good faith makes the
 264 property ~~same~~ his or her permanent residence, or the permanent
 265 residence of another or others legally or naturally dependent
 266 upon him or her ~~such person~~, is entitled to an exemption from
 267 all taxation, except for assessments for special benefits, up to
 268 the assessed valuation of \$25,000 on the residence and
 269 contiguous real property, as defined in s. 6, Art. VII of the
 270 State Constitution. Such title may be held by the entirety, ~~and~~
 271 jointly, or in common with others, and the exemption may be
 272 apportioned among such of the owners as ~~shall~~ reside thereon, as
 273 their respective interests ~~shall~~ appear. If only one of the
 274 owners of an estate held by the entirety or held jointly with
 275 the right of survivorship resides on the property, that owner is
 276 allowed an exemption of up to the assessed valuation of \$25,000
 277 on the residence and contiguous real property. However, an ~~no~~
 278 ~~such~~ exemption of more than \$25,000 is not allowed to any one
 279 person or on any one dwelling house, except that an exemption up
 280 to the assessed valuation of \$25,000 may be allowed on each

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281 | apartment or mobile home occupied by a tenant-stockholder or
 282 | member of a cooperative corporation and on each condominium
 283 | parcel occupied by its owner. Except for owners of an estate
 284 | held by the entirety or held jointly with the right of
 285 | survivorship, the amount of the exemption may not exceed the
 286 | proportionate assessed valuation of all owners who reside on the
 287 | property. Before such exemption may be granted, the deed or
 288 | instrument shall be recorded in the official records of the
 289 | county in which the property is located. The property appraiser
 290 | may request the applicant to provide additional ownership
 291 | documents to establish title.

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

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

299 | 196.075 Additional homestead exemption for persons 65 and
 300 | older.—

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

306 | (a) Up to \$50,000 ~~Fifty thousand dollars~~ for any person
 307 | who has the legal or equitable title to real estate and
 308 | maintains thereon the permanent residence of the owner, who has

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309 attained age 65, and whose household income does not exceed
 310 \$20,000; or

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

318 Section 8. Subsections (1) and (3) of section 196.082,
 319 Florida Statutes, are amended to read:

320 196.082 Discounts for disabled veterans.—

321 (1) Each veteran who is age 65 or older and is partially
 322 or totally permanently disabled shall receive a discount from
 323 the amount of the ad valorem tax otherwise owed on homestead
 324 property that the veteran owns and resides in if:

325 (a) The disability was combat-related; and

326 ~~(b) The veteran was a resident of this state at the time~~
 327 ~~of entering the military service of the United States; and~~

328 (b)(e) The veteran was honorably discharged upon
 329 separation from military service.

330 (3) To qualify for the discount granted under this
 331 section, an applicant must submit to the county property
 332 appraiser by March 1:

333 ~~(a) Proof of residency at the time of entering military~~
 334 ~~service;~~

335 (a)(b) An official letter from the United States
 336 Department of Veterans Affairs which states the percentage of

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337 the veteran's service-connected disability and evidence that
 338 reasonably identifies the disability as combat-related;

339 (b)~~(e)~~ A copy of the veteran's honorable discharge; and

340 (c)~~(d)~~ Proof of age as of January 1 of the year to which
 341 the discount will apply.

342

343 Any applicant who is qualified to receive a discount under this
 344 section and who fails to file an application by March 1 may file
 345 an application for the discount and may file, pursuant to s.
 346 194.011(3), a petition with the value adjustment board
 347 requesting that the discount be granted. Such application and
 348 petition shall be subject to the same procedures as for
 349 exemptions set forth in s. 196.011(8).

350 Section 9. Effective upon this act becoming a law and
 351 applying retroactively to the 2013 tax roll, section 196.1978,
 352 Florida Statutes, is amended to read:

353 196.1978 Affordable housing property exemption.—Property
 354 used to provide affordable housing serving eligible persons as
 355 defined by s. 159.603~~(7)~~ and natural persons or families meeting
 356 the extremely-low-income, very-low-income, low-income, or
 357 moderate-income limits specified in s. 420.0004, which ~~property~~
 358 is owned entirely by a nonprofit entity that is a corporation
 359 not for profit, qualified as charitable under s. 501(c)(3) of
 360 the Internal Revenue Code and in compliance with Rev. Proc. 96-
 361 32, 1996-1 C.B. 717, is ~~or a Florida-based limited partnership,~~
 362 ~~the sole general partner of which is a corporation not for~~
 363 ~~profit which is qualified as charitable under s. 501(c)(3) of~~
 364 ~~the Internal Revenue Code and which complies with Rev. Proc. 96-~~

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365 | ~~32, 1996-1 C.B. 717, shall be~~ considered property owned by an
 366 | exempt entity and used for a charitable purpose, and those
 367 | portions of the affordable housing property which provide
 368 | housing to natural persons or families classified as extremely
 369 | low income, very low income, low income, or moderate income
 370 | under s. 420.0004 are ~~shall be~~ exempt from ad valorem taxation
 371 | to the extent authorized in s. 196.196. All property identified
 372 | in this section must ~~shall~~ comply with the criteria provided
 373 | under s. 196.195 for determining ~~determination of~~ exempt status
 374 | and to be applied by property appraisers on an annual basis ~~as~~
 375 | ~~defined in s. 196.195~~. The Legislature intends that any property
 376 | owned by a limited liability company ~~or limited partnership~~
 377 | which is disregarded as an entity for federal income tax
 378 | purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
 379 | ~~shall be treated as owned by its sole member or sole general~~
 380 | ~~partner.~~

381 | Section 10. Section 196.198, Florida Statutes, is amended
 382 | to read:

383 | 196.198 Educational property exemption.—Educational
 384 | institutions within this state and their property used by them
 385 | or by any other exempt entity or educational institution
 386 | exclusively for educational purposes is ~~shall be~~ exempt from
 387 | taxation. Sheltered workshops providing rehabilitation and
 388 | retraining of ~~disabled~~ individuals who have disabilities and
 389 | exempted by a certificate under s. (d) of the federal Fair Labor
 390 | Standards Act of 1938, as amended, are declared wholly
 391 | educational in purpose and are exempt ~~shall be exempted~~ from
 392 | certification, accreditation, and membership requirements set

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393 | forth in s. 196.012. Those portions of property of college
 394 | fraternities and sororities certified by the president of the
 395 | college or university to the appropriate property appraiser as
 396 | being essential to the educational process are ~~shall be~~ exempt
 397 | from ad valorem taxation. The use of property by public fairs
 398 | and expositions chartered by chapter 616 is presumed to be an
 399 | educational use of such property and is ~~shall be~~ exempt from ad
 400 | valorem taxation to the extent of such use. Property used
 401 | exclusively for educational purposes shall be deemed owned by an
 402 | educational institution if the entity owning 100 percent of the
 403 | educational institution is owned by the identical persons who
 404 | own the property, or if the entity owning 100 percent of the
 405 | educational institution and the entity owning the property are
 406 | owned by the identical natural persons. Land, buildings, and
 407 | other improvements to real property used exclusively for
 408 | educational purposes shall be deemed owned by an educational
 409 | institution if the entity owning 100 percent of the land is a
 410 | nonprofit entity and the land is used, under a ground lease or
 411 | other contractual arrangement, by an educational institution
 412 | that owns the buildings and other improvements to the real
 413 | property, is a nonprofit entity under s. 501(c)(3) of the
 414 | Internal Revenue Code, and provides education limited to
 415 | students in prekindergarten through grade 8. If legal title to
 416 | property is held by a governmental agency that leases the
 417 | property to a lessee, the property shall be deemed to be owned
 418 | by the governmental agency and used exclusively for educational
 419 | purposes if the governmental agency continues to use such
 420 | property exclusively for educational purposes pursuant to a

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421 sublease or other contractual agreement with that lessee. If the
 422 title to land is held by the trustee of an irrevocable inter
 423 vivos trust and if the trust grantor owns 100 percent of the
 424 entity that owns an educational institution that is using the
 425 land exclusively for educational purposes, the land is deemed to
 426 be property owned by the educational institution for purposes of
 427 this exemption. Property owned by an educational institution
 428 shall be deemed to be used for an educational purpose if the
 429 institution has taken affirmative steps to prepare the property
 430 for educational use. The term "affirmative steps" means
 431 environmental or land use permitting activities, creation of
 432 architectural plans or schematic drawings, land clearing or site
 433 preparation, construction or renovation activities, or other
 434 similar activities that demonstrate commitment of the property
 435 to an educational use.

436 Section 11. Except as otherwise expressly provided in this
 437 act and except for this section, which shall take effect upon
 438 this act becoming a law, this act shall take effect July 1,
 439 2013.