



# Journal of the Senate

Number 2—Special Session D

Monday, October 15, 2007

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### INTRODUCTION AND REFERENCE OF BILLS

#### FIRST READING

By Senator Haridopolos—

**SJR 2-D**—A joint resolution proposing amendments to Sections 3, 4, 6, and 9 of Article VII and Section 1 of Article VIII and the creation of Sections 27 and 28 of Article XII of the State Constitution, to require an exemption from ad valorem taxation for tangible personal property, to provide for the transfer of the accrued benefit from the limitation on the assessed value of homestead property, to provide for assessing rent-restricted affordable housing and commercial and public-access waterfront property by general law, to increase the homestead exemption, to create an additional homestead exemption for first-time homestead property owners, to provide a complete homestead exemption for low-income seniors, to require the Legislature to limit county, municipality, and special district authority to increase ad valorem taxes, to require each county to have an elected property appraiser, and to provide an effective date if such amendments are adopted.

—was referred to the Committee on Finance and Tax.

By Senator Atwater—

**SB 4-D**—A bill to be entitled An act relating to ad valorem taxation; amending s. 194.301, F.S.; specifying circumstances under which the presumption concerning the correctness of an ad valorem tax assessment is lost; providing for the rate of percentage change of a category of property comprised of comparable property; requiring the property appraiser to make the percentage change for each category available on a website or upon request; specifying the categories of property; providing for the amendments to s. 194.301, F.S., to apply to assessments made on or after a specified date; amending s. 193.017, F.S.; deleting provisions providing for the assessment of property receiving the low-income housing tax credit; providing for the assessment of structural improvements on land owned by a community land trust and used to provide affordable housing; defining the term “community land trust”; providing for the conveyance of structural improvements, subject to certain conditions; specifying the criteria to be used in arriving at just valuation of a structural improvement; amending s. 196.1978, F.S., relating to the affordable housing property exemption; conforming provisions to changes made by the act; authorizing the Department of Revenue to adopt emergency rules; providing for application and renewal thereof; amending s. 196.002, F.S.; revising certain reporting requirements for the property appraiser in order to conform to changes made by the act; amending s. 193.114, F.S.; providing additional requirements for assessment rolls; amending s. 193.155, F.S.; providing for the assessment of homestead property following a change in ownership based on the just value of the immediate prior homestead; providing for determining the just value of the new homestead; providing for assessing a homestead established by two or more persons who held prior homestead property; providing requirements for applying for such an assessment; requiring that the Department of Revenue provide by rule for documenting entitlement to the assessment; amending s. 196.031, F.S.; increasing the amount of the exemption provided for homestead property; providing for an additional

exemption for levies other than school district levies; deleting obsolete provisions; deleting a requirement that property appraisers compile information concerning the loss of certain tax revenues and submit a copy to the Department of Revenue; creating s. 196.078, F.S.; providing for an additional homestead exemption for first-time Florida homebuyers; providing a definition; providing for the amount of the additional exemption; requiring that a person claiming such exemption submit a sworn statement attesting that he or she has never owned property that received a homestead exemption in this state; providing requirements for forms; providing penalties; creating s. 196.098, F.S.; providing a tax exemption for low-income seniors; providing for eligibility and a limitation on income; providing for an annual adjustment in the income limitations; requiring the department to provide for verifying age and income by rule; amending s. 196.161, F.S.; providing that claims for homestead exemptions by persons not entitled to such exemptions subjects the property to tax liens; amending s. 197.252, F.S., relating to the homestead tax deferral; conforming provisions to changes made by the act; creating s. 196.183, F.S.; exempting each tangible personal property tax return from a specified amount of assessed value; limiting a single business operation within a county to one exemption; providing a procedure for waiving the requirement to file an annual tangible personal property tax return if the taxpayer is entitled to the exemption; providing penalties for failure to file a return as required or to claim more exemptions than allowed; providing that the exemption does not apply to certain mobile homes; creating s. 193.803, F.S.; providing for the assessment of rental property used for workforce housing or affordable housing; authorizing a property owner to appeal a denial of eligibility to the value adjustment board; requiring that a property owner file an application for such classification with the property appraiser or file a petition with the value adjustment board; providing a fee for filing a petition; providing for reapplication to be made on a short form provided by the Department of Revenue; defining the term “extenuating circumstances” for purposes of granting a classification for January 1, 2008; specifying the types of property that are eligible to be classified as workforce rental housing or affordable rental housing; providing for the assessment of property receiving the low-income housing tax credit; requiring that property be removed from such classification if its use or program eligibility changes; providing the methodologies for assessing workforce rental housing and affordable rental housing; requiring that the property owner annually provide a rent roll and income and expense statement to the property appraiser for the preceding year; authorizing the property appraiser to base the assessment on the best available information if the property owner fails to provide the rent roll and statement; providing for a tax lien to be filed against property that is misclassified as workforce rental housing or affordable rental housing within a specified period; amending ss. 192.0105, 193.052, 194.011, 195.073, and 195.096, F.S., relating to taxpayer rights, the preparation and serving of returns, assessments involving agricultural lands, assessment notices and objections, the classification of property, and the review of assessment rolls; conforming provisions to changes made by the act; creating s. 200.186, F.S.; specifying a formula for counties, municipalities, municipal service taxing units, dependent districts, and independent districts to determine a maximum millage rate for the 2008-2009 fiscal year; providing that a taxing authority in violation of such provision forfeits its local government half-cent sales tax revenues; providing certain exceptions to the limitations on millage rates; providing an exception for calculating the rolled-back rate for certain counties; providing that certain units of government are recognized as municipalities; requiring the Department of Revenue to report to the Legislature the results of implementing ch. 2007-321, Laws of Florida, relating to ad valorem taxation; requiring that the department report those governments that are not in compliance with requirements limiting certain millage rates; providing legislative intent with respect to the information reported to the department; requiring the department to report certain recommendations of the Revenue Estimating Conference and identify needed additional resources;

providing that certain provisions of the act apply retroactively; providing effective dates, one of which is contingent.

—was referred to the Committee on Finance and Tax.

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By Senator Constantine—

**SB 6-D**—A bill to be entitled An act relating to a special election; providing for a special election to be held January 29, 2008, pursuant to Section 5 of Article XI of the State Constitution, for the approval or rejection by the electors of this state of amendments to the State Constitution, proposed by joint resolution, relating to an exemption from ad valorem taxation for tangible personal property, the transfer of the accrued benefit from the limitation on assessed value of homestead property, the assessment of rent-restricted affordable housing and commercial and public-access waterfront property, an increase in the homestead exemption, an additional homestead exemption for first-time homestead property owners, a complete homestead exemption for low-income seniors, a limitation on the authority of a county, municipality, or special district to increase ad valorem taxes, a requirement for each county to have an elected property appraiser, and an effective date if such amend-

ments are adopted; providing for publication of notice and for procedures; providing an appropriation; providing a contingent effective date.

—was referred to the Committee on Finance and Tax.

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By Senator Garcia—

**SJR 8-D**—A joint resolution proposing an amendment to Sections 2, 4, and 6 and the creation of Section 19 of Article VII and the creation of Section 27 of Article XII of the State Constitution to provide for an alternative methodology for changing assessments of homestead property, rate for taxing homestead property, and homestead exemption, provide for transitional assessments of homestead property, and provide an effective date.

—was referred to the Committees on Finance and Tax; and Rules.

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By Senator Garcia—

**SJR 10-D**—A joint resolution proposing an amendment to Section 1 of Article VIII of the State Constitution to require each county to have an elected property appraiser.

—was referred to the Committees on Finance and Tax; and Rules.