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Section 1. Paragraph (b) of subsection (1) and paragraph (a) of subsection (9) of section 196.011, Florida Statutes, are amended to read:

196.011 Annual application required for exemption.—

(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.077, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

(9)(a) A county may, at the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application or statement be made for exemption of property within the county after an initial application is made and the exemption granted. The waiver under this subsection of the annual application or statement requirement applies to all exemptions under this chapter except

51 | the exemptions ~~exemption~~ under ss. 196.077 and 196.1995 ~~s.~~
52 | ~~196.1995~~. Notwithstanding such waiver, refiling of an
53 | application or statement shall be required when any property
54 | granted an exemption is sold or otherwise disposed of, when the
55 | ownership changes in any manner, when the applicant for
56 | homestead exemption ceases to use the property as his or her
57 | homestead, or when the status of the owner changes so as to
58 | change the exempt status of the property. In its deliberations
59 | on whether to waive the annual application or statement
60 | requirement, the governing body shall consider the possibility
61 | of fraudulent exemption claims which may occur due to the waiver
62 | of the annual application requirement. The owner of any property
63 | granted an exemption who is not required to file an annual
64 | application or statement shall notify the property appraiser
65 | promptly whenever the use of the property or the status or
66 | condition of the owner changes so as to change the exempt status
67 | of the property. If any property owner fails to so notify the
68 | property appraiser and the property appraiser determines that
69 | for any year within the prior 10 years the owner was not
70 | entitled to receive such exemption, the owner of the property is
71 | subject to the taxes exempted as a result of such failure plus
72 | 15 percent interest per annum and a penalty of 50 percent of the
73 | taxes exempted. Except for homestead exemptions controlled by s.
74 | 196.161, the property appraiser making such determination shall
75 | record in the public records of the county a notice of tax lien

76 | against any property owned by that person or entity in the
 77 | county, and such property must be identified in the notice of
 78 | tax lien. Such property is subject to the payment of all taxes
 79 | and penalties. Such lien when filed shall attach to any
 80 | property, identified in the notice of tax lien, owned by the
 81 | person who illegally or improperly received the exemption. If
 82 | such person no longer owns property in that county but owns
 83 | property in some other county or counties in the state, the
 84 | property appraiser shall record a notice of tax lien in such
 85 | other county or counties, identifying the property owned by such
 86 | person or entity in such county or counties, and it shall become
 87 | a lien against such property in such county or counties.

88 | Section 2. Section 196.077, Florida Statutes, is created
 89 | to read:

90 | 196.077 Additional homestead exemption for classroom
 91 | teachers, law enforcement officers, firefighters, child welfare
 92 | professionals, and servicemembers.-

93 | (1) As used in this section, the term:

94 | (a) "Child welfare professional" means a state employee
 95 | engaged in child welfare services, as defined in s. 402.40(2),
 96 | who holds a child welfare certification, as defined in s.
 97 | 402.40(2).

98 | (b) "Classroom teacher" means a staff member assigned the
 99 | professional activity of instructing K-12 students in courses in
 100 | classroom situations, including basic instruction, exceptional

101 student education, and career education.

102 (c) "Firefighter" has the same meaning as in s. 633.102.

103 (d) "Full-time position" has the same meaning as in s.
104 110.107.

105 (e) "Law enforcement officer" means a law enforcement
106 officer or correctional officer as those terms are defined in s.
107 943.10(1) and (2).

108 (f) "Servicemember" means a person that is serving as an
109 active duty member of the United States Armed Forces or as a
110 member of the Florida National Guard.

111 (2) A person who is employed on January 1 in a full-time
112 position as a classroom teacher, law enforcement officer,
113 firefighter, child welfare professional, or servicemember, has
114 the legal title or beneficial title in equity to real property
115 in this state and who in good faith makes the property his or
116 her permanent residence or the permanent residence of another or
117 others legally or naturally dependent upon him or her, and who
118 qualifies to receive the exemptions provided in s. 196.031(1),
119 is entitled to an additional exemption of up to \$50,000 on the
120 assessed valuation greater than \$100,000 and up to \$150,000 for
121 all levies other than school district levies.

122 (3) A classroom teacher, law enforcement officer,
123 firefighter, child welfare professional, or servicemember who is
124 qualified to claim the additional homestead tax exemption as
125 provided in this section must file an annual application for

126 exemption with the property appraiser on or before March 1 of
127 the year for which the additional homestead tax exemption is
128 claimed. The application for the exemption must be made on a
129 form prescribed by the department and furnished by the property
130 appraiser. The form must require the classroom teacher, law
131 enforcement officer, firefighter, child welfare professional, or
132 servicemember to include or attach proof of employment in a
133 qualifying full-time position and other information necessary to
134 verify eligibility for the exemption.

135 (4) Receipt of the additional homestead exemption provided
136 for in this section shall be subject to the provisions of ss.
137 196.131 and 196.161, if applicable.

138 Section 3. (1) The Department of Revenue may, and all
139 conditions are deemed met, to adopt emergency rules pursuant to
140 s. 120.54(4), Florida Statutes, to administer this act.

141 (2) Notwithstanding any other provision of law, emergency
142 rules adopted pursuant to this section are effective for 6
143 months after adoption and may be renewed during the pendency of
144 procedures to adopt permanent rules.

145 Section 4. The amendments made by this act to s. 196.011,
146 Florida Statutes and the creation by this act of s. 196.077,
147 Florida Statutes, first apply to the 2023 tax roll.

148 Section 5. This act shall take effect on the effective
149 date of the amendment to the State Constitution proposed by HJR
150 1 or a similar joint resolution having substantially the same

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151 | specific intent and purpose, if such amendment to the State
152 | Constitution is approved at the next general election or at an
153 | earlier special election specifically authorized by law for that
154 | purpose.