

1 A bill to be entitled
2 An act relating to homestead property tax exemptions
3 for classroom teachers, law enforcement officers,
4 firefighters, child welfare professionals and
5 servicemembers; amending s. 196.011, F.S.; specifying
6 the information that must be supplied annually to the
7 property appraiser by classroom teachers, law
8 enforcement officers, firefighters, child welfare
9 professionals, and servicemembers who qualify for a
10 specified exemption; creating s. 196.077, F.S.;
11 providing definitions; providing conditions under
12 which a classroom teacher, law enforcement officer, a
13 firefighter, a child welfare professional, or a
14 servicemember may receive an additional homestead
15 property tax exemption; specifying the amount of the
16 homestead property tax exemption; providing
17 requirements for applying for and receiving an
18 exemption; specifying actions a property appraiser may
19 take if a taxpayer improperly claims an exemption;
20 providing penalties under certain conditions; amending
21 s. 218.125, F.S.; requiring the Legislature to
22 appropriate moneys to offset reductions in ad valorem
23 tax revenues experienced by fiscally constrained
24 counties due to certain constitutional amendments;
25 specifying procedures for distributing such moneys;

26 specifying procedures for applying for and receiving
 27 such moneys; specifying necessary documentation;
 28 specifying the method for calculating each fiscally
 29 constrained county's reduction in ad valorem tax
 30 revenue; specifying a mechanism for reversion of funds
 31 under certain circumstances; authorizing the
 32 Department of Revenue to adopt emergency rules;
 33 providing applicability; providing a contingent
 34 effective date.

35

36 Be It Enacted by the Legislature of the State of Florida:

37

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

41 196.011 Annual application required for exemption.—

42 (1)

43 (b) The form to apply for an exemption under s. 196.031,
 44 s. 196.077, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.
 45 196.173, or s. 196.202 must include a space for the applicant to
 46 list the social security number of the applicant and of the
 47 applicant's spouse, if any. If an applicant files a timely and
 48 otherwise complete application, and omits the required social
 49 security numbers, the application is incomplete. In that event,
 50 the property appraiser shall contact the applicant, who may

51 refile a complete application by April 1. Failure to file a
52 complete application by that date constitutes a waiver of the
53 exemption privilege for that year, except as provided in
54 subsection (7) or subsection (8).

55 (9)(a) A county may, at the request of the property
56 appraiser and by a majority vote of its governing body, waive
57 the requirement that an annual application or statement be made
58 for exemption of property within the county after an initial
59 application is made and the exemption granted. The waiver under
60 this subsection of the annual application or statement
61 requirement applies to all exemptions under this chapter except
62 the exemptions ~~exemption~~ under ss. 196.077 and 196.1995 ~~s.~~
63 ~~196.1995~~. Notwithstanding such waiver, refiling of an
64 application or statement shall be required when any property
65 granted an exemption is sold or otherwise disposed of, when the
66 ownership changes in any manner, when the applicant for
67 homestead exemption ceases to use the property as his or her
68 homestead, or when the status of the owner changes so as to
69 change the exempt status of the property. In its deliberations
70 on whether to waive the annual application or statement
71 requirement, the governing body shall consider the possibility
72 of fraudulent exemption claims which may occur due to the waiver
73 of the annual application requirement. The owner of any property
74 granted an exemption who is not required to file an annual
75 application or statement shall notify the property appraiser

76 promptly whenever the use of the property or the status or
77 condition of the owner changes so as to change the exempt status
78 of the property. If any property owner fails to so notify the
79 property appraiser and the property appraiser determines that
80 for any year within the prior 10 years the owner was not
81 entitled to receive such exemption, the owner of the property is
82 subject to the taxes exempted as a result of such failure plus
83 15 percent interest per annum and a penalty of 50 percent of the
84 taxes exempted. Except for homestead exemptions controlled by s.
85 196.161, the property appraiser making such determination shall
86 record in the public records of the county a notice of tax lien
87 against any property owned by that person or entity in the
88 county, and such property must be identified in the notice of
89 tax lien. Such property is subject to the payment of all taxes
90 and penalties. Such lien when filed shall attach to any
91 property, identified in the notice of tax lien, owned by the
92 person who illegally or improperly received the exemption. If
93 such person no longer owns property in that county but owns
94 property in some other county or counties in the state, the
95 property appraiser shall record a notice of tax lien in such
96 other county or counties, identifying the property owned by such
97 person or entity in such county or counties, and it shall become
98 a lien against such property in such county or counties.

99 Section 2. Section 196.077, Florida Statutes, is created
100 to read:

101 196.077 Additional homestead exemption for classroom
 102 teachers, law enforcement officers, firefighters, child welfare
 103 professionals, and servicemembers.-

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

105 (a) "Child welfare professional" means a state employee
 106 engaged in child welfare services, as defined in s. 402.40(2),
 107 who holds a child welfare certification, as defined in s.
 108 402.40(2).

109 (b) "Classroom teacher" means a staff member assigned the
 110 professional activity of instructing K-12 students in courses in
 111 classroom situations, including basic instruction, exceptional
 112 student education, and career education.

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

114 (d) "Full-time position" has the same meaning as in s.
 115 110.107.

116 (e) "Law enforcement officer" means a law enforcement
 117 officer or correctional officer as those terms are defined in s.
 118 943.10(1) and (2).

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

122 (2) A person who is employed on January 1 in a full-time
 123 position as a classroom teacher, law enforcement officer,
 124 firefighter, child welfare professional, or servicemember, has
 125 the legal title or beneficial title in equity to real property

126 in this state and who in good faith makes the property his or
127 her permanent residence or the permanent residence of another or
128 others legally or naturally dependent upon him or her, and who
129 qualifies to receive the exemptions provided in s. 196.031(1),
130 is entitled to an additional exemption of up to \$50,000 on the
131 assessed valuation greater than \$100,000 and up to \$150,000 for
132 all levies other than school district levies.

133 (3) A classroom teacher, law enforcement officer,
134 firefighter, child welfare professional, or servicemember who is
135 qualified to claim the additional homestead tax exemption as
136 provided in this section must file an annual application for
137 exemption with the property appraiser on or before March 1 of
138 the year for which the additional homestead tax exemption is
139 claimed. The application for the exemption must be made on a
140 form prescribed by the department and furnished by the property
141 appraiser. The form must require the classroom teacher, law
142 enforcement officer, firefighter, child welfare professional, or
143 servicemember to include or attach proof of employment in a
144 qualifying full-time position and other information necessary to
145 verify eligibility for the exemption.

146 (4) Receipt of the additional homestead exemption provided
147 for in this section shall be subject to the provisions of ss.
148 196.131 and 196.161, if applicable.

149 Section 3. Section 218.125, Florida Statutes, is amended
150 to read:

151 218.125 Offset for tax loss associated with certain
 152 constitutional amendments affecting fiscally constrained
 153 counties.—

154 (1) (a) Beginning in the 2010-2011 fiscal year, the
 155 Legislature shall appropriate moneys to offset the reductions in
 156 ad valorem tax revenue experienced by fiscally constrained
 157 counties, as defined in s. 218.67(1), which occur as a direct
 158 result of the implementation of revisions of ss. 3(f) and 4(b)
 159 of Art. VII of the State Constitution which were approved in the
 160 general election held in November 2008. The moneys appropriated
 161 for this purpose shall be distributed in January of each fiscal
 162 year among the fiscally constrained counties based on each
 163 county's proportion of the total reduction in ad valorem tax
 164 revenue resulting from the implementation of the revisions.

165 (b) Beginning in the 2023-2024 fiscal year, the
 166 Legislature shall appropriate moneys to offset the reductions in
 167 ad valorem tax revenue experienced by fiscally constrained
 168 counties, as described in s. 218.67(1), which occur as a direct
 169 result of the implementation of the addition of s. 6(g) of Art.
 170 VII of the State Constitution which was approved in the general
 171 election held in November 2022. The moneys appropriated for this
 172 purpose shall be distributed in January of each fiscal year
 173 among the fiscally constrained counties based on each county's
 174 proportion of the total reduction in ad valorem tax revenue
 175 resulting from the implementation of s. 6(g) of Art. VII of the

176 State Constitution.

177 (2) On or before November 15 of each year, each fiscally
 178 constrained county shall apply to the Department of Revenue to
 179 participate in the distribution of the appropriation and provide
 180 documentation supporting the county's estimated reduction in ad
 181 valorem tax revenue in the form and manner prescribed by the
 182 Department of Revenue. The documentation must include an
 183 estimate of the reduction in taxable value directly attributable
 184 to revisions of Art. VII of the State Constitution for all
 185 county taxing jurisdictions within the county and shall be
 186 prepared by the property appraiser in each fiscally constrained
 187 county. The documentation must also include the county millage
 188 rates applicable in all such jurisdictions for the current year
 189 and the prior year, rolled-back rates determined as provided in
 190 s. 200.065 for each county taxing jurisdiction, and maximum
 191 millage rates that could have been levied by majority vote
 192 pursuant to s. 200.065(5).

193 (a) For purposes of paragraph (1)(a) ~~this section~~, each
 194 fiscally constrained county's reduction in ad valorem tax
 195 revenue shall be calculated as 95 percent of the estimated
 196 reduction in taxable value multiplied by the lesser of the 2010
 197 applicable millage rate or the applicable millage rate for each
 198 county taxing jurisdiction in the current year. If a fiscally
 199 constrained county fails to apply for the distribution, its
 200 share shall revert to the fund from which the appropriation was

201 made.

202 (b) For purposes of paragraph (1)(b), each fiscally
 203 constrained county's reduction in ad valorem tax revenue shall
 204 be calculated as 95 percent of the estimated reduction in
 205 taxable value multiplied by the lesser of the 2023 applicable
 206 millage rate or the applicable millage rate for each county
 207 taxing jurisdiction in the current year. If a fiscally
 208 constrained county fails to apply for the distribution, its
 209 share shall revert to the fund from which the appropriation was
 210 made.

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

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

218 Section 5. The amendments made by this act to s. 196.011,
 219 Florida Statutes and the creation by this act of s. 196.077,
 220 Florida Statutes, first apply to the 2023 tax roll.

221 Section 6. This act shall take effect on the effective
 222 date of the amendment to the State Constitution proposed by HJR
 223 1 or a similar joint resolution having substantially the same
 224 specific intent and purpose, if such amendment to the State
 225 Constitution is approved at the next general election or at an

CS/HB 1563

2022

226 | earlier special election specifically authorized by law for that
227 | purpose.