FLORIDA
DEPARTMENT
OF REVENUE

UNIFORM POLICIES AND PROCEDURES MANUAL FOR

VALUE ADJUSTMENT BOARDS

FLORIDA DEPARTMENT OF REVENUE
OCTOBER 2013

Introduction

The Uniform Policies and Procedures Manual is available on the Department's website at: http://dor.myflorida.com/dor/property/vab/, and should be available on the board clerks' existing websites. Clerks may provide a working link to the manual on the Department's website to satisfy this requirement.

Statutory Requirements:

Section 194.011(5)(b), Florida Statutes, states:

> *"(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerks of circuit courts."*

Rules and Forms:

On February 24, 2010, the Governor and Cabinet approved the adoption of Rule Chapter 12D-9, Florida Administrative Code (F.A.C.) and accompanying forms, and a partial repeal of Rule Chapter 12D-10, F.A.C. The effective date of the rules and forms was March 30, 2010. Rule Chapter 12D-9, F.A.C. is the primary component of the Uniform Policies and Procedures Manual. Value adjustment boards, board clerks, taxpayers, property appraisers, and tax collectors are required to follow these rules, as stated in sections 195.027(1) and 194.011(5)(b), Florida Statutes.

The Uniform Policies and Procedures Manual contains:

1. Rule Chapter 12D-9, F.A.C;
2. Provisions in Florida Statutes that govern value adjustment board procedures with the rights of taxpayers;
3. Forms used in the value adjustment board process and;

Appendix- Other Legal Resources and Reference Materials
These additional resources should be used in conjunction with the Uniform Policies and Procedures Manual.

IMPORTANT NOTE ABOUT CASE LAW

In 2009, the Legislature amended Section 194.301(10), F.S. and created Section 194.3015, F.S. The amendment and new statutory section addresses the use of case law in administrative reviews of assessments. Value adjustment boards and appraiser special magistrates should use case law in conjunction with legal advice from the board legal counsel.

> "The provisions of this subsection preempt any prior case law that is inconsistent with this subsection." See section 194.301(1), F.S.

> "It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. All cases establishing the every-reasonable-hypothesis standard were expressly rejected by the Legislature on the adoption of chapter 97-85, Laws of Florida. It is the further intent of the Legislature that any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent." See section 194.3015(1), F.S.

Contents

Page

Florida Administrative Code

Chapter 12D-9 Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules for Procedure for Hearings Before Value Adjustment Boards 1

Chapter 12D-10 Value Adjustment Boards 59

Florida Statutes

Chapter 194 Administrative and Judicial Review of Property Taxes (Excerpts) 61
Part I Administrative Review 61
Part III Assessment: Presumption of Correctness 74

Chapter 286 Public Business: Miscellaneous Provisions (Excerpt) 76

Forms

You can download individual forms from:
http://dor.myflorida.com/dor/property/forms/

Forms Taxpayers/Petitioners complete and file with the VAB Clerk:

DR-486 Petition to the Value Adjustment Board - Request for Hearing 82
DR-486DP Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing 84
DR-486MU Value Adjustment Board Attachment to Single Joint Petition for Multiple Units Filing 85
DR-486PORT Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing 87
DR-485WI Value Adjustment Board - Withdrawal of Petition 89

Miscellaneous Forms for use by VAB Clerks:

DR-481 Value Adjustment Board - Notice of Hearing 92
DR-485WCN Value Adjustment Board - Clerk's Notice 93
DR-486XCO Cross-County Notice of Appeal and Petition - Transfer of Homestead Assessment Difference 94
DR-488 Certification of the Value Adjustment Board 95
DR-488P Initial Certification of the Value Adjustment Board 97
DR-529 Notice Tax Impact of Value Adjustment Board 98

Decision Forms:

DR-485D	Decision of Value Adjustment Board, Denial for Non-Payment	102
DR-485M	Notice of Decision of the Value Adjustment Board	103
DR-485R	Value Adjustment Board - Remand to Property Appraiser	104
DR-485V	Decision of the Value Adjustment Board - Value Petition	105
DR-485XC	Decision of the Value Adjustment Board - Exemption, Classification, or Assessment Difference Transfer Petition	106

Property Appraiser and Tax Collector Notices to Taxpayers:

DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser	110
DR-490PORT	Notice of Denial of Transfer of Homestead Assessment Difference	111
DR-571A	Disapproval of Application for Tax Deferral - Homestead, Affordable Rental Housing, or Working Waterfront	112

Appendix

Contents: Other Legal Resources and Reference Materials 117

CHAPTER 12D-9
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM RULES FOR PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings
12D-9.002 Informal Conference Procedures
12D-9.003 Definitions
12D-9.004 Composition of the Value Adjustment Board
12D-9.005 Duties of the Board
12D-9.006 Clerk of the Value Adjustment Board
12D-9.007 Role of the Clerk of the Value Adjustment Board
12D-9.008 Appointment of Legal Counsel to the Value Adjustment Board
12D-9.009 Role of Legal Counsel to the Board
12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board
12D-9.011 Role of Special Magistrates to the Value Adjustment Board
12D-9.012 Training of Special Magistrates, Value Adjustment Board Members and Legal Counsel
12D-9.013 Organizational Meeting of the Value Adjustment Board
12D-9.014 Prehearing Checklist
12D-9.015 Petition; Form and Filing Fee
12D-9.016 Filing and Service
12D-9.017 Ex Parte Communication Prohibition
12D-9.018 Representation of the Taxpayer
12D-9.019 Scheduling and Notice of a Hearing
12D-9.020 Exchange of Evidence
12D-9.021 Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non Appearance; Summary Disposition of Petitions
12D-9.022 Disqualification or Recusal of Special Magistrates or Board Members
12D-9.023 Hearings Before Board or Special Magistrates
12D-9.024 Procedures for Commencement of a Hearing
12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
12D-9.026 Procedures for Conducting a Hearing by Electronic Media
12D-9.027 Process of Administrative Review
12D-9.028 Petitions on Transfer of “Portability” Assessment Difference
12D-9.029 Procedures for Remanding Value Assessments to the Property Appraiser
12D-9.030 Recommended Decisions
12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews

Chapter 12D-9 F.A.C.

12D-9.032 Final Decisions
12D-9.033 Further Judicial Proceedings
12D-9.034 Record of the Proceeding
12D-9.035 Duty of Clerk to Prepare and Transmit Record
12D-9.036 Procedures for Petitions on Denials of Tax Deferrals
12D-9.037 Certification of Assessment Rolls
12D-9.038 Public Notice of Findings and Results of Value Adjustment Board

PART I

TAXPAYER RIGHTS; INFORMAL CONFERENCE PROCEDURES; DEFINITIONS; COMPOSITION OF THE VALUE ADJUSTMENT BOARD; APPOINTMENT OF THE CLERK; APPOINTMENT OF LEGAL COUNSEL TO THE BOARD; APPOINTMENT OF SPECIAL MAGISTRATES

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include:

(a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;

(b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;

(c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;

(d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;

(e) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;

(f) The right to request and be granted a change in the hearing date as described in this chapter;

(g) The right to be notified of the date of certification of the county's tax rolls and to be sent a property record card if requested;

(h) The right to represent himself or herself or to be represented by an attorney or an agent;

(i) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;

(j) The right to have witnesses sworn and cross-examined;

(k) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;

(l) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

(m) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

(n) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and

(o) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.027, 195.084, 195.096, 196.011, 196.151, 196.193, 196.194, 197.122, 213.05 FS. History–New 3-30-10.

12D-9.002 Informal Conference Procedures.

(1) Any taxpayer who objects to the assessment placed on his or her property, including the assessment of homestead property at less than just value, shall have the right to request an informal conference with the property appraiser.

(2) The property appraiser or a member of his or her staff shall confer with the taxpayer regarding the correctness of the assessment.

(3) At the conference, the taxpayer shall present facts that he or she considers supportive of changing the assessment and the property appraiser or his or her representative shall present facts that the property appraiser considers to be supportive of the assessment.

(4) The request for an informal conference is not a prerequisite to administrative or judicial review of property assessments. Requesting or participating in an informal conference does not extend the petition filing deadline. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 213.05 FS. History–New 3-30-10.

12D-9.003 Definitions.

(1) "Agent" means any person, including a family member of the taxpayer, who is authorized to represent the taxpayer before the board.

(2) "Board" means the local value adjustment board.

(3) "Clerk" means the clerk of the local value adjustment board.

(4) "Department," unless otherwise designated, means the Department of Revenue.

(5) "Hearing" means any hearing relating to a petition before a value adjustment board or special magistrate, regardless of whether the parties are physically present or telephonic or other electronic media is used to conduct the hearing, but shall not include a proceeding to act upon, consider or adopt special magistrates' recommended decisions at which no testimony or comment is taken or heard from a party.

(6) "Petitioner" means the taxpayer or the taxpayer as represented by an agent or attorney.

(7) "Taxpayer" means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder, and includes exempt owners of property, for purposes of this chapter.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.001, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.171, 195.022, 213.05 FS., AGO 2002-058. History–New 3-30-10.

12D-9.004 Composition of the Value Adjustment Board.

(1) Every county shall have a value adjustment board which consists of:

(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chairperson of the value adjustment board;

(b) One member of the school board of the county, elected by the school board from among its members; and

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county's governing body;

2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.

3. Citizen members must not be:

a. A member or employee of any taxing authority in this state;

b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

(2)(a) Each elected member of the value adjustment board shall serve on the board until he or she is replaced by a successor elected by his or her respective governing body or school board or is no longer a member of the governing body or school board of the county.

(b) When an elected member of the value adjustment board ceases being a member of the governing body or school board whom he or she represents, that governing body or school board must elect a replacement.

(c) When the citizen member of the value adjustment board appointed by the governing body of the county is no longer an owner of homestead property within the county, the governing body must appoint a replacement.

(d) When the citizen member appointed by the school board is no longer an owner of a business occupying commercial space located within the school district, the school board must appoint a replacement.

(3)(a) At the same time that it selects a primary member of the value adjustment board, the governing body or school board may select an alternate to serve in place of the primary member as needed. The method for selecting alternates is the same as that for selecting the primary members.

(b) At any time during the value adjustment board process the chair of the county governing body or the chair of the school board may appoint a temporary replacement for its elected member of the value adjustment board or for a citizen member it has appointed to serve on the value adjustment board.

(4)(a) To have a quorum of the value adjustment board, the members of the board who are present must include at least:

1. One member of the governing body of the county;

2. One member of the school board; and

3. One of the two citizen members.

(b) The quorum requirements of Section 194.015, F.S., may not be waived by anyone, including the petitioner.

(5) The value adjustment board cannot hold its organizational meeting until all members of the board are appointed, even if the number and type of members appointed are sufficient to constitute a quorum. If board legal counsel has not been previously appointed for that year, such appointment must be the first order of business.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS., AGO 2008-056. History–New 3-30-10.

12D-9.005 Duties of the Board.

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in Section 194.011(1), F.S.; however, no board hearing shall be held before approval of all or any part of the county's assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to Section 194.011(3), F.S.;

2. Hearing complaints relating to homestead exemptions as provided for under Section 196.151, F.S.;

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Section 196.011, F.S.; or

4. Hearing appeals concerning ad valorem tax deferrals and classifications.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals.

(c) The board shall remain in session until its duties are completed concerning all assessment rolls or parts of assessment rolls. The board may temporarily recess, but shall reconvene when necessary to hear petitions, complaints, or appeals and disputes filed upon the roll or portion of the roll when approved. The board shall make its decisions timely so that the board clerk may observe the requirement that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S.

(2)(a) Value adjustment boards may have additional internal operating procedures, not rules, that do not conflict with, change, expand, suspend, or negate the rules adopted in this rule chapter or other provisions of law, and only to the extent indispensable for the efficient operation of the value adjustment board process. The board may publish fee schedules adopted by the board.

(b) These internal operating procedures may include methods for creating the verbatim record, provisions for parking by participants, assignment of hearing rooms, compliance with the Americans with Disabilities Act, and other ministerial type procedures.

(c) The board shall not provide notices or establish a local procedure instructing petitioners to contact the property appraiser's or tax collector's office or any other agency with questions about board hearings or procedures. The board, board legal counsel, board clerk, special magistrate or other board representative shall not otherwise enlist the property appraiser's or tax collector's office to perform administrative duties for the board. Personnel performing any of the board's duties shall be independent of the property appraiser's and tax collector's office. This section shall not prevent the board clerk or

personnel performing board duties from referring petitioners to the property appraiser or tax collector for issues within the responsibility of the property appraiser or tax collector. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact.

(3) The board must ensure that all board meetings are duly noticed under Section 286.011, F.S., and are held in accordance with the law.

(4) Other duties of value adjustment boards are set forth in other areas of Florida law. Value adjustment boards shall perform all duties required by law and shall abide by all limitations on their authority as provided by law.

(5) Failure on three occasions with respect to any single tax year for the board to convene at the scheduled time of meetings of the board shall constitute grounds for removal from office by the Governor for neglect of duties.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 213.05 FS. History–New 3-30-10.

12D-9.006 Clerk of the Value Adjustment Board.

(1) The clerk of the governing body of the county shall be the clerk of the value adjustment board.

(2) The board clerk may delegate the day to day responsibilities for the board to a member of his or her staff, but is ultimately responsible for the operation of the board.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 28.12, 192.001, 194.011, 194.015, 194.032, 213.05 FS. History–New 3-30-10.

12D-9.007 Role of the Clerk of the Value Adjustment Board.

(1) It is the board clerk’s responsibility to verify through board legal counsel that the value adjustment board meets all of the requirements for the organizational meeting before the board or special magistrates hold hearings. If the board clerk determines that any of the requirements were not met, he or she shall contact the board legal counsel or the chair of the board regarding such deficiencies and cancel any scheduled hearings until such time as the requirements are met.

(2) The board clerk shall make petition forms available to the public upon request.

(3) The board clerk shall receive and acknowledge completed petitions and promptly furnish a copy of all completed and timely filed petitions to the property appraiser or tax collector. Alternatively, the property appraiser or the tax collector may obtain the relevant information from the board clerk electronically.

(4) The board clerk shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. If the petitioner has indicated on the petition an

estimate of the amount of time he or she will need to present and argue the petition, the board clerk must take this estimate into consideration when scheduling the hearing.

(5) No less than 25 calendar days prior to the day of the petitioner's scheduled appearance before the board, the board clerk must notify the petitioner of the date and time scheduled for the appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. If, on the taxpayer's petition, he or she requests a copy of the property record card, the board clerk shall obtain a copy of the property record card from the property appraiser and provide it to the petitioner no later than with the notice of the scheduled time of his or her appearance.

(6) If an incomplete petition, which includes a petition not accompanied by the required filing fee, is received within the time required, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days from the date notification is mailed. Such petition shall be timely if completed and filed, including payment of the fee if previously unpaid within the time frame provided in the board clerk's notice of incomplete petition.

(7) In counties with a population of more than 75,000, the board clerk shall provide notification annually to qualified individuals or their professional associations of opportunities to serve as special magistrates.

(8) The board clerk shall ensure public notice of and access to all hearings. Such notice shall contain a general description of the locations, dates, and times hearings are being scheduled. This notice requirement may be satisfied by making such notice available on the board clerk's website. Hearings must be conducted in facilities that are clearly identified for such purpose and are freely accessible to the public while hearings are being conducted. The board clerk shall assure proper signage to identify such facilities.

(9) The board clerk shall schedule hearings to allow sufficient time for evidence to be presented and considered and to allow for hearings to begin at their scheduled time. The board clerk shall advise the chair of the board if the board's tentative schedule for holding hearings is insufficient to allow for proper scheduling.

(10) The board clerk shall timely notify the petitioner by first class mail of the decisions of the board so that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., and shall otherwise notify the property appraiser or tax collector of such decision. In counties using special magistrates, the board clerk shall also make available to both parties as soon as practicable a copy of the recommended decision of the special magistrate by mail or electronic means. No party shall have access to decisions prior to any other party.

(11) After the value adjustment board has decided all petitions, complaints, appeals and disputes, the board clerk shall make public notice of the findings and results of the board in the manner prescribed in Section 194.037, F.S., and by the department.

(12) The board clerk is the official record keeper for the board and shall maintain a record of the proceedings which shall consist of:

(a) All filed documents;

(b) A verbatim record of any hearing;

(c) All tangible exhibits and documentary evidence presented;

(d) Any meeting minutes; and

(e) Any other documents or materials presented on the record by the parties or by the board or special magistrate.

The record shall be maintained for four years after the final decision has been rendered by the board, if no appeal is filed in circuit court or for five years if an appeal is filed, or, if requested by one of the parties, until the final disposition of any subsequent judicial proceeding relating to the property.

(13) The board clerk shall make available to the public copies of all additional internal operating procedures and forms of the board or special magistrates described in Rule 12D-9.005, F.A.C., and shall post any such procedures and forms on the board clerk's website, if any. Making materials available on a website is sufficient; however, provisions shall be made for persons that have hardship. Such materials shall be consistent with Department rules and forms.

(14) The board clerk shall provide notification of appeals or value adjustment board petitions taken with respect to property located within a municipality to the chief executive officer of each municipality as provided in Section 193.116, F.S. The board clerk shall also publish any notice required by Section 196.194, F.S.

(15) The board clerk shall have such other duties as set forth elsewhere in these rules and Rule Chapter 12D-10, F.A.C., and in the Florida Statutes and as assigned by the board not inconsistent with law.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 213.05 FS. History–New 3-30-10.

12D-9.008 Appointment of Legal Counsel to the Value Adjustment Board.

(1) Each value adjustment board must appoint private legal counsel to assist the board.

(2) This legal counsel must be an attorney in private practice. The use of an attorney employed by government is prohibited. Counsel must have practiced law for over five years and meet the requirements of Section 194.015, F.S.

(3) An attorney may represent more than one value adjustment board.

(4) An attorney may represent a value adjustment board, even if another member of the attorney's law firm represents one of the enumerated parties so long as the representation is not before the value adjustment board.

(5) Legal counsel should avoid conflicts of interest or the appearance of a conflict of interest in their representation.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS., AGO 2008-055. History–New 3-30-10.

12D-9.009 Role of Legal Counsel to the Board.

(1) The board legal counsel shall have the responsibilities listed below consistent with the provisions of law.

(a) The primary role of the board legal counsel shall be to advise the board on all aspects of the value adjustment board review process to ensure that all actions taken by the board and its appointees meet the requirements of law.

(b) Board legal counsel shall advise the board in a manner that will promote and maintain a high level of public trust and confidence in the administrative review process.

(c) The board legal counsel is not an advocate for either party in a value adjustment board proceeding, but instead ensures that the proceedings are fair and consistent with the law.

(d) Board legal counsel shall advise the board of the actions necessary for compliance with the law.

(e) Board legal counsel shall advise the board regarding:

1. Composition and quorum requirements;

2. Statutory training and qualification requirements for special magistrates and members of the board;

3. Legal requirements for recommended decisions and final decisions;

4. Public meeting and open government laws; and

5. Any other duties, responsibilities, actions or requirements of the board consistent with the laws of this state.

(f) Board legal counsel shall review and respond to written complaints alleging noncompliance with the law by the board, special magistrates, board clerk, and the parties. The legal counsel shall send a copy of the complaint along with the response to the department. This section does not refer to routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax, or e-mail to:

Department of Revenue
Property Tax Oversight Program
Attn.: Director
P. O. Box 3000
Tallahassee, FL 32315-3000
Fax Number: (850) 617-6112
Email Address: VAB@dor.state.fl.us

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS. History–New 3-30-10.

12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, and portability assessment difference transfers shall be a member of The Florida Bar with no less than five years experience in the area of ad valorem taxation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than five years experience in real property valuation and having received training provided by the department, or with no

less than three years of such experience and having completed training provided by the department. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than five years experience in tangible personal property valuation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 213.05 Chapter 475, Part II FS. History–New 3-30-10.

12D-9.011 Role of Special Magistrates to the Value Adjustment Board.

(1) The role of the special magistrate is to conduct hearings, take testimony and make recommendations to the board regarding petitions filed before the board. In carrying out these duties the special magistrate shall:

(a) Accurately and completely preserve all testimony, documents received, and evidence admitted for consideration;

(b) At the request of either party, administer the oath upon the property appraiser or tax collector, each petitioner and all witnesses testifying at a hearing;

(c) Conduct all hearings in accordance with the rules prescribed by the department and the laws of the state; and

(d) Make recommendations to the board which shall include proposed findings of fact, proposed conclusions of law, and the reasons for upholding or overturning the determination of the property appraiser or tax collector, also see Rule 12D-9.030, F.A.C.

(2) The special magistrate shall perform other duties as set out in the rules of the department and other areas of Florida law, and shall abide by all limitations on the special magistrate's authority as provided by law.

(3) When the special magistrate determines that the property appraiser did not establish a presumption of correctness, or determines that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C., and the record contains competent substantial evidence for establishing value, an appraiser special magistrate is required to establish a revised value for the petitioned property. In establishing the revised value when authorized by law, the board or special magistrate is not restricted to any specific value offered by the parties.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 213.05, Chapter 475, Part II FS. History–New 3-30-10.

12D-9.012 Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel.

(1) The department shall provide and conduct training for special magistrates at least once each state fiscal year available in at least five locations throughout the state. Such training shall emphasize:

(a) The law that applies to the administrative review of assessments;

(b) Taxpayer rights in the administrative review process;

(c) The composition and operation of the value adjustment board;

(d) The roles of the board, board clerk, board legal counsel, special magistrates, and the property appraiser or tax collector and their staff;

(e) Procedures for conducting hearings;

(f) Administrative reviews of just valuations, classified use valuations, property classifications, exemptions, and portability assessment differences;

(g) The review, admissibility, and consideration of evidence;

(h) Requirements for written decisions; and

(i) The department's standard measures of value, including the guidelines for real and tangible personal property.

(2) The training shall be open to the public.

(3) Before any hearings are conducted, in those counties that do not use special magistrates, all members of the board or the board's legal counsel must receive the

training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(4)(a) Each special magistrate that has five years of experience and, in those counties that do not use special magistrates, each board member or the board legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(b) Each special magistrate that has three years of experience must complete the training including any updated modules and examinations, and receive from the department a certificate of completion, before conducting hearings and shall provide a copy of the certificate of completion of the training and examinations, including any updated modules, to the board clerk.

(5) The department's training is the official training for special magistrates regarding administrative reviews. The board clerk and board legal counsel may provide orientation to the special magistrates relating to local operating or ministerial procedures only. Such orientation meetings shall be open to the public for observation. This does not prevent board legal counsel from giving legal advice; however, to the fullest extent practicable, such legal advice should be in writing and public record. For requirements for decisions specifically based on legal advice see subsection 12D-9.030(6), and paragraph 12D-9.032(1)(b), F.A.C.

(6) Meetings or orientations for special magistrates, for any instructional purposes relating to procedures for hearings, handling or consideration of petitions, evidence, worksheets, forms, decisions or related computer files, must be open to the public for observation. Such meetings or orientations must be reasonably noticed to the public in the same manner as an organizational meeting of the board, or posted as reasonable notice on the board clerk's website.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 195.084, 213.05, Chapter 475, Part II FS. History–New 3-30-10.

12D-9.013 Organizational Meeting of the Value Adjustment Board.

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) Introduce the members of the board and provide contact information;

(b) Introduce the board clerk or any designee of the board clerk and provide the board clerk's contact information;

(c) Appoint or ratify the private board legal counsel. At the meeting at which board counsel is appointed, this item shall be the first order of business;

(d) Appoint or ratify special magistrates, if the board will be using them for that year;

(e) Make available to the public, special magistrates and board members, Rule Chapter 12D-9, F.A.C., containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates (if applicable), and the associated forms that have been adopted by the department;

(f) Make available to the public, special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions;

(g) Make available to the public, special magistrates and board members the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual;

(h) Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department. All local administrative procedures and forms of the board or special magistrates shall be made available to the public and shall be accessible on the board clerk's website, if any;

(i) Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights;

(j) Make available to the public, special magistrates and board members, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration;

(k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed $15; and

(l) For purposes of this rule, making available to the public means, in addition to having copies at the meeting, the board may refer to a website containing copies of such documents.

(2) The board shall announce the tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.

(3) The board may hold additional meetings for the purpose of addressing administrative matters.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 213.05, 286.011, 286.0105 FS. History–New 3-30-10.

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The composition of the board is as provided by law;

(b) Board legal counsel has been appointed as provided by law;

(c) Board legal counsel meets the requirements of Section 194.015, F.S.;

(d) No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board;

(e) In a county that does not use special magistrates, either all board members have received the department's training or board legal counsel has received the department's training;

(f) The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law;

(g) The department's uniform value adjustment board procedures, consisting of this rule chapter, were made available at the organizational meeting and copies were provided to special magistrates and board members;

(h) The department's uniform policies and procedures manual is available on the existing website of the board clerk, if the board clerk has a website;

(i) The qualifications of special magistrates were verified, including that special magistrates received the department's training, and that special magistrates with less than five years of required experience successfully completed the department's training including any updated modules and an examination, and were certified;

(j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates. This provision does not prohibit the board from considering any written complaint filed with respect to a special magistrate by any party or citizen;

(k) All procedures and forms of the board or special magistrate are in compliance with Chapter 194, F.S., and this rule chapter;

(l) The board is otherwise in compliance with Chapter 194, F.S., and this rule chapter; and

(m) Notice has been given to the chief executive officer of each municipality as provided in Section 193.116, F.S.

(2) The board clerk shall notify the board legal counsel and the board chair of any action needed to comply with subsection (1).

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 213.05 FS. History–New 3-30-10.

PART II

PETITIONS; REPRESENTATION OF THE TAXPAYER; SCHEDULING AND NOTICE OF A HEARING; EXCHANGE OF EVIDENCE; WITHDRAWN OR SETTLED PETITIONS; HEARING PROCEDURES; DISQUALIFICATION OR RECUSAL; EX PARTE COMMUNICATION PROHIBITION; RECORD OF THE PROCEEDING; PETITIONS ON TRANSFER OF "PORTABILITY" ASSESSMENT DIFFERENCE; REMANDING ASSESSMENTS; RECOMMENDED DECISIONS; CONSIDERATION AND ADOPTION OF RECOMMENDED DECISIONS; FINAL DECISIONS; FURTHER JUDICIAL PROCEEDINGS

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) In accordance with Section 194.011(3), F.S., the department is required to prescribe petition forms. The department will not approve any local version of this form that contains substantive content that varies from the department's prescribed form. Any requests under Section 195.022, F.S., or approval from the department to use forms for petitions that are not identical to the department's form shall be by written board action or by written and signed request from the board chair or board legal counsel.

(2) Content of Petition. Petition forms as adopted or approved by the department shall contain the following elements so that when filed with the board clerk they shall:

(a) Describe the property by parcel number;

(b) Be sworn by the petitioner;

(c) State the approximate time anticipated by the petitioner for presenting and arguing his or her petition before the board or special magistrate to be considered by the board clerk as provided in subsection 12D-9.019(1), F.A.C., and may provide dates of nonavailability for scheduling purposes if applicable;

(d) Contain a space for the petitioner to indicate on the petition form that he or she does not wish to be present and argue the petition before the board or special magistrate but would like to have their evidence considered without an appearance;

(e) Provide a check box for the petitioner to request a copy of the property record card;

(f)1. Contain a signature field to be signed by the taxpayer, or if the taxpayer is a legal entity, the employee of the legal entity with authority to file such petitions;

2. Contain a signature field to be signed by an authorized agent. If the authorized agent is subject to licensure as described in Rule 12D-9.018, F.A.C., a space to provide identification of the licensing body and license number. If the authorized agent is not subject to licensure, for example a family member, a space to indicate the petition is accompanied by a written authorization of the taxpayer if not otherwise signed by the taxpayer;

(g) A space for the petitioner to indicate if the property is four or less residential units; or other property type; provided the board clerk shall accept the petition even if this space is not filled in; and

(h) A statement that a tangible personal property assessment may not be contested until a return required by Section 193.052, F.S., is filed.

(3) The petition form shall provide notice to the petitioner that the person signing the petition becomes the agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceeding, including any appeals to circuit court of a board decision by the property appraiser or tax collector.

(4) The petition form shall provide notice to the petitioner of his or her right to an informal conference with the property appraiser and that such conference is not a prerequisite to filing a petition nor does it alter the time frame for filing a timely petition.

(5) The department, the board clerk, and the property appraiser or tax collector shall make available to petitioners the blank petition form adopted or approved by the department. The department prescribes the Form DR-486 series, for this purpose, incorporated in Rule 12D-16.002, F.A.C., by reference.

(6) If the taxpayer or agent’s name, address, telephone, or similar contact information on the petition changes after filing the petition and before the hearing, the taxpayer or agent shall notify the board clerk in writing.

(7) Filing Fees. By resolution of the value adjustment board, a petition shall be accompanied by a filing fee to be paid to the board clerk in an amount determined by the

board not to exceed $15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(i) and 196.011(8), F.S., only a single filing fee shall be charged to any particular parcel of property, despite the existence of multiple issues or hearings pertaining to such parcels.

(b) No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

(c) For joint petitions filed pursuant to Section 194.011(3)(e) or (f), F.S., a single filing fee shall be charged. Such fee shall be calculated as the cost of the time required for the special magistrate in hearing the joint petition and shall not exceed $5 per parcel, for each additional parcel included in the petition, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected parcel owners.

(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Family Services that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The property appraiser shall provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of parcels by parcel number or account number, with an indication on the petition form showing a joint petition, shall be sufficient to signify a joint petition.

(9)(a) The board clerk shall accept for filing any completed petition that is timely submitted on a form approved by the department, with payment if required. If an incomplete petition is received, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days. Such completed petition shall be timely if completed and filed within the time frame provided in the board clerk's notice.

(b) A "completed" petition is one that provides information for all the required elements that are displayed on the department's form, and is accompanied by the appropriate filing fee if required.

(c) The board clerk shall rely on the licensure information provided by a licensed agent, or written authorization provided by an unlicensed agent, in accepting the petition.

(10) Timely Filing of Petitions. Petitions related to valuation issues may be filed, and must be accepted by the board clerk, at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes. Other petitions may be filed as follows:

(a) With respect to issues involving the denial of an exemption on or before the 30th day following the mailing of the written notification of the denial of the exemption on or before July 1 of the year for which the application was filed;

(b) With respect to issues involving the denial of an agricultural classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the agricultural classification on or before July 1 of the year for which the application was filed;

(c) With respect to issues involving the denial of a high-water recharge classification application on or before the 30th day following the mailing of the notification in writing of the denial of the high-water recharge classification on or before July 1 of the year for which the application was filed;

(d) With respect to issues involving the denial of a historic property used for commercial or certain nonprofit purposes classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the classification on or before July 1 of the year for which the application was filed;

(e) With respect to issues involving the denial of a tax deferral, on or before the 30th day following the mailing of the notification in writing of the denial of the deferral application;

(f) With respect to exemption or classification claims relating to an exemption or classification that is not reflected on the notice of property taxes, including late filed exemption claims, on or before the 25th day following the mailing of the notice of proposed property taxes, or on or before the 30th day following the mailing of the written notification of the denial of the exemption or classification, whichever date is later; and

(g) With respect to penalties imposed for filing incorrect information relating to tax deferrals for homestead, for recreational and commercial working waterfronts or for affordable rental housing properties, within 30 days after the penalties are imposed.

(11) Late Filed Petitions.

(a) The board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions. However, the failure to meet the

statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. "Good cause" means the verifiable showing of extraordinary circumstances, as follows:

1. Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing; or

2. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file; or

3. Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing; or

4. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

(b) The board clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board or board designee for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. Unless scheduled together or by the same notice, the decision regarding good cause for late filing of the petition must be made before a hearing is scheduled, and the parties shall be notified of such decision.

(c) The board clerk shall forward a copy of completed but untimely filed petitions to the property appraiser or tax collector at the time they are received or upon the determination of good cause.

(d) The board is authorized to, but need not, require good cause hearings before good cause determinations are made. The board or a board designee, which includes the board legal counsel or a special magistrate, shall determine whether the petitioner has demonstrated, in writing, good cause justifying consideration of the petition. If the board or a board designee determines that the petitioner has demonstrated good cause, the board clerk shall accept the petition for filing and so notify the petitioner and the property appraiser or the tax collector.

(e) If the board or a board designee determines that the petitioner has not demonstrated good cause, or if the petition is not accompanied by a written explanation for the delay in filing, the board clerk shall notify the petitioner and the property appraiser or tax collector.

(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.).

(12) Acknowledgement of Timely Filed Petitions. The board clerk shall accept all completed petitions, as defined by statute and subsection (2) of this rule. Upon receipt of a completed and filed petition, the board clerk shall provide to the petitioner an acknowledgment of receipt of such petition and shall provide to the property appraiser or tax collector a copy of the petition. If, in the petition, the petitioner requested a copy of the property record card, the property appraiser shall forward a copy of the property record card to the board clerk. The board clerk shall then provide to the petitioner a copy of the property record card, along with the notice of hearing.

(13) The board clerk shall send the notice of hearing such that it will be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 194.171, 195.022, 195.084, 196.151, 197.2425, 197.301, 200.069, 213.05 FS. History–New 3-30-10, Amended 11-1-12.

12D-9.016 Filing and Service.

(1) In construing these rules or any order of the board, special magistrate, or a board designee, filing shall mean received by the board clerk during open hours or by the board, special magistrate, or a board designee during a meeting or hearing.

(2)(a) Any hand-delivered or mailed document received by the office of the board clerk after close of business as determined by the board clerk shall be filed the next regular business day.

(b) If the board clerk accepts documents filed by FAX or other electronic transmission, documents received on or after 11:59:59 p.m. of the day they are due shall be filed the next regular business day.

(c) Any document that is required to be filed, served, provided or made available may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available, and no party is prejudiced.

(d) Local procedure may supersede provisions regarding the number of copies that must be provided.

(3) When a party files a document with the board, other than the petition, that party shall serve copies of the document to all parties in the proceeding. When a document is filed that does not clearly indicate it has been provided to the other party, the board clerk, board legal counsel, board members and special magistrates shall inform the party of the

requirement to provide to every party or shall exercise care to ensure that a copy is provided to every party, and that no ex parte communication occurs.

(4) Any party who elects to file any document by FAX or other electronic transmission shall be responsible for any delay, disruption, or interruption of the electronic signals and accepts the full risk that the document may not be properly filed with the board clerk as a result.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.017 Ex Parte Communication Prohibition.

(1)(a) No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a value adjustment board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party.

(b) This rule shall not prohibit internal communications among the board clerk, board, special magistrates, and board legal counsel, regarding internal operations of the board and other administrative matters. The special magistrate is specifically authorized to communicate with the board's legal counsel or board clerk on legal matters or other issues regarding a petition.

(2) Any attempt by the property appraiser, tax collector, taxpayer or taxpayer's agent to provide information or discuss issues regarding a petition without the presence of the opposing party before or after the hearing, with a member of the board or the special magistrate shall be immediately placed on the record by the board member or special magistrate.

(3) The ex parte communication shall not be considered by the board or the special magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 213.05 FS. History–New 3-30-10.

12D-9.018 Representation of the Taxpayer.

(1) A taxpayer has the right, at the taxpayer's own expense, to be represented by an attorney or by an agent.

(2) The individual, agent, or legal entity that signs the petition becomes the agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser or tax collector.

(3) The agent need not be a licensed individual or person with specific qualifications and may be any person, including a family member, authorized by the taxpayer to represent them before the value adjustment board.

(4) A petition filed by an unlicensed agent must also be signed by the taxpayer or accompanied by a written authorization from the taxpayer.

(5) As used in this rule chapter, the term "licensed" refers to holding a license or certification under Chapter 475, Part I or Part II, F.S., being a Florida certified public accountant under Chapter 473, F.S., or membership in the Florida Bar.

(6) When duplicate petitions are filed on the same property, the board clerk shall contact the owner and all petitioners to resolve the issue.

(7) The board clerk may require the use of an agent number to facilitate scheduling of hearings as long as such use is not inconsistent with this rule.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.032, 194.034, 195.022, 195.084, 213.05, Chapters 473, 475, Parts I and II FS. History–New 3-30-10.

12D-9.019 Scheduling and Notice of a Hearing.

(1)(a) The board clerk shall prepare a schedule of appearances before the board or special magistrates based on timely filed petitions, and shall notify each petitioner of the scheduled time of appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. The board clerk may electronically send this notification to the petitioner, if the petitioner indicates on his or her petition this means of communication for receiving notices, materials, and communications.

(b) When scheduling hearings, the board clerk shall consider:

1. The anticipated amount of time if indicated on the petition;

2. The experience of the petitioner;

3. The complexity of the issues or the evidence to be presented;

4. The number of petitions/parcels to be heard at a single hearing;

5. The efficiency or difficulty for the petitioner of grouping multiple hearings for a single petitioner on the same day; and

6. The likelihood of withdrawals, cancellations of hearings or failure to appear.

(c) Upon request of a party, the board clerk shall consult with the petitioner and the property appraiser or tax collector to ensure that, within the board clerk's judgment, an adequate amount of time is provided for presenting and considering evidence.

(2) No hearing shall be scheduled related to valuation issues prior to completion by the governing body of each taxing authority of the public hearing on the tentative budget and proposed millage rate.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. Form DR-481 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice shall include these elements:

1. The parcel number, account number or legal address of all properties being heard at the scheduled hearing;

2. The type of hearing scheduled;

3. The date and time of the scheduled hearing;

4. The time reserved, or instructions on how to obtain this information;

5. The location of the hearing, including the hearing room number if known, together with board clerk contact information including office address and telephone number, for petitioners to request assistance in finding hearing rooms;

6. Instructions on how to obtain a list of the potential special magistrates for the type of petition in question;

7. A statement of the petitioner’s right to participate in the exchange of evidence with the property appraiser;

8. A statement that the petitioner has the right to reschedule the hearing one time by making a written request to the board clerk at least five calendar days before the hearing;

9. Instructions on bringing copies of evidence;

10. Any information necessary to comply with federal or state disability or accessibility acts; and

11. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure.

(b) If the petitioner has requested a copy of the property record card, it shall be sent no later than the time at which the notice of hearing is sent.

(4)(a) The petitioner may reschedule the hearing without good cause one time by submitting a written request to the board clerk no fewer than five (5) calendar days before the scheduled appearance. To calculate the five (5) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner may request a rescheduling of a hearing for good cause by submitting a written request to the board clerk before the scheduled appearance or as soon as practicable. A rescheduling for good cause shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S. Reasons for "good cause" that a board clerk or board designee may consider in providing for a rescheduling are:

1. Petitioner is scheduled for a value adjustment board hearing for the same time in another jurisdiction;

2. Illness of the petitioner or a family member;

3. Death of a family member;

4. The taxpayer's hearing does not begin within a reasonable time of their scheduled hearing time; or

5. Other reasons beyond the control of the petitioner.

(c) The property appraiser or tax collector may submit a written request to the board clerk to reschedule the hearing, and must provide a copy of the request to the petitioner. If there is a conflict, such as the attorney or staff needs to attend two different hearings which are scheduled at the same time, the property appraiser or tax collector may request a reschedule.

(5) A request to reschedule the hearing made by the petitioner fewer than five calendar days before the scheduled hearing may be made only for an emergency when good cause is shown. Such a request shall be made to the board clerk who shall forward the request to the board or a board designee, which includes the board clerk, board legal counsel or a special magistrate.

(a) If the board or a board designee determines that the request does not show good cause, the request will be denied and the board may proceed with the hearing as scheduled.

(b) If the board or a board designee determines that the request demonstrates good cause, the request will be granted. In that event, the board clerk will issue a notice of hearing with the new hearing date, which shall be the earliest date that is convenient for all parties.

(c) The board clerk shall give appropriate notice to the petitioner of the determination as to good cause. Form DR-485WCN is designated and may be used for this purpose. Form DR-485WCN is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The board clerk shall also appropriately notify the property appraiser or tax collector.

(d) When rescheduling hearings under this rule subsection or subsection (4) above, if the parties are unable to agree on an earlier date, the board clerk is authorized to schedule the hearing and send a notice of such hearing by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on the petition Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days

prior to the day of such scheduled appearance. The board clerk is responsible for notifying the parties of any rescheduling.

(6) If a hearing is rescheduled, the deadlines for the exchange of evidence shall be computed from the new hearing date, if time permits.

(7)(a) If a petitioner's hearing does not commence as scheduled, the board clerk is authorized to determine good cause exists to reschedule a petition.

(b) In no event shall a petitioner be required to wait more than a reasonable time from the scheduled time to be heard. A reasonable time shall not exceed four hours. The board clerk is authorized to find that a reasonable time has elapsed based on other commitments, appointments or hearings of the petitioner, lateness in the day, and other hearings waiting to be heard earlier than the petitioner's hearing with the board or special magistrate. If his or her petition has not been heard within a reasonable time, the petitioner may request to be heard immediately. If the board clerk finds a reasonable time has elapsed and petitioner is not heard, the board clerk shall find good cause is present and shall reschedule the petitioner's hearing.

(c) A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022, 213.05 FS. History–New 3-30-10, Amended 9-26-11.

12D-9.020 Exchange of Evidence.

(1) The petitioner has the option of participating in an exchange of evidence with the property appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the board or the special magistrate. However, as described in this section, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the petitioner chooses to participate in an exchange of evidence with the property appraiser, at least fifteen (15) days before the hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented at the hearing. To calculate the

fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(b) If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the board clerk for not being able to meet the fifteen (15) day requirement and the property appraiser is unwilling to agree to a different timing of the exchange, the board clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.

(c) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the hearing. The evidence list must contain the property record card if provided by the board clerk. To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(d) The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the petitioner does not provide the information to the property appraiser at least fifteen (15) days prior to the hearing pursuant to paragraph (2)(a), the property appraiser need not provide the information to the petitioner pursuant to paragraph (2)(c).

(b) If the property appraiser does not provide the information within the time required by paragraph (2)(c), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

(4) By agreement of the parties the evidence exchanged in subsection (2) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. The petitioner and property appraiser may agree to a different timing and method of exchange. "Provided" means received by the party not later than the time frame provided in this rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail. The property appraiser shall provide the information at the address listed on the petition form for the petitioner.

(5) Level of detail on evidence summary: The summary pursuant to subsection (2) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.

(6) Hearing procedures: Neither the board nor the special magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case by case basis. Any action shall be based on a consideration of whether there has been a substantial noncompliance with this section, and shall be taken at

a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition.

(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

(9) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.074, 194.011, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084, 200.069, 213.05 FS. History–New 3-30-10.

12D-9.021 Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non-Appearance; Summary Disposition of Petitions.

(1) A petitioner may withdraw a petition prior to the scheduled hearing. Form DR-485WI is prescribed by the department for such purpose; however, other written or electronic means may be used. Form DR-485WI is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-485WI shall indicate the reason for the withdrawal as one of the following:

(a) Petitioner agrees with the determination of the property appraiser or tax collector;

(b) Petitioner and property appraiser or tax collector have reached a settlement of the issues;

(c) Petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board process; or

(d) Other specified reason.

(2) The board clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter.

(3) If a property appraiser or tax collector agrees with a petition challenging a decision to deny an exemption, classification, portability assessment difference transfer, or deferral, the property appraiser or tax collector shall issue the petitioner a notice granting said exemption, classification, portability assessment difference transfer, or deferral and shall file with the board clerk a notice that the petition was acknowledged as correct. The board clerk shall cancel the hearing upon receiving the notice of acknowledgement and there shall be no further proceeding on the matter acknowledged as correct.

(4) If parties do not file a notice of withdrawal or notice of acknowledgement but indicate the same at the hearing, the board or special magistrate shall so state on the hearing record and shall not proceed with the hearing and shall not issue a decision. If a petition is withdrawn or acknowledged as correct under subsection (1), (2), or (3), or settlement is reached and filed by the parties, at any time before a recommended decision or final board decision is issued, the board, special magistrate or clerk need not issue such decision. The board clerk shall list and report all withdrawals, settlements, acknowledgements of correctness as withdrawn or settled petitions. Settled petitions shall include those acknowledged as correct by the property appraiser or tax collector.

(5) For all withdrawn or settled petitions, a special magistrate shall not produce a recommended decision and the board shall not produce a final decision.

(6) When a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board or the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommended decision as described in this section. If the petitioner makes a good cause request before the decision, if no special magistrate is used, or recommended decision, if a special magistrate is used, is issued, the board or board designee shall rule on the good cause request before determining that the decision or recommended decision should be set aside and that the hearing should be rescheduled, or that the board or special magistrate should issue the decision or recommended decision.

(7) When a petitioner does not appear by the commencement of a scheduled hearing and a good cause request is pending, the board or board designee shall rule on the good cause request before determining that the hearing should be rescheduled or that the board or special magistrate should issue a decision or recommended decision.

(a) If the board or board designee finds good cause for the petitioner's failure to appear, the board clerk shall reschedule the hearing.

(b) If the board or board designee does not find good cause for the petitioner's failure to appear, the board or special magistrate shall issue a decision or recommended decision.

(8) Decisions issued under subsection (6) or subsection (7) shall not be treated as withdrawn or settled petitions and shall contain:

(a) A finding of fact that the petitioner did not appear at the hearing and did not state good cause; and

(b) A conclusion of law that the relief is denied and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

(9) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 194.034, 195.027(1) FS. Law Implemented 193.155, 194.011, 194.032, 194.037, 213.05 FS. History–New 3-30-10.

12D-9.022 Disqualification or Recusal of Special Magistrates or Board Members.

(1) If either the petitioner or the property appraiser communicates a reasonable belief that a special magistrate does not possess the statutory qualifications in accordance with Sections 194.035 and 475.611(1)(h) and (i), F.S., to conduct a particular proceeding, the basis for that belief shall be included in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(2)(a) Upon review, if the board or its legal counsel determines that the original special magistrate does not meet the statutory requirements and qualifications, the board or legal counsel shall enter into the record an instruction to the board clerk to reschedule the petition before a different special magistrate to hear or rehear the petition without considering actions that may have occurred during any previous hearing.

(b) Upon review, if the board or its legal counsel determines that the special magistrate does meet the statutory requirements and qualifications, such determination shall be issued in writing and placed in the record, and the special magistrate will conduct the hearing, or, if a hearing was already held, the recommended decision will be forwarded to the board in accordance with these rules.

(3) Board members and special magistrates shall recuse themselves from hearing a petition when they have a conflict of interest or an appearance of a conflict of interest.

(4)(a) If either the petitioner or the property appraiser communicates a reasonable belief that a board member or special magistrate has a bias, prejudice or conflict of interest, the basis for that belief shall be stated in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(b) If the board member or special magistrate agrees with the basis stated in the record, the board member or special magistrate shall recuse himself or herself on the record. A special magistrate who recuses himself or herself shall close the hearing on the record and notify the board clerk of the recusal. Upon a board member's recusal, the hearing shall go forward if there is a quorum. Upon a special magistrate's recusal, or a board member's recusal that results in a quorum not being present, the board clerk shall reschedule the hearing.

(c) If the board member or special magistrate questions the need for recusal, the board member or special magistrate shall request an immediate determination on the matter from the board's legal counsel.

(d) Upon review, if the board legal counsel:

1. Determines that a recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing; or

2. Is uncertain whether recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing; or

3. Determines the recusal is unnecessary, the board legal counsel shall set forth the basis upon which the request was not based on sufficient facts or reasons.

(e) In a rescheduled hearing, the board or special magistrate shall not consider any actions that may have occurred during any previous hearing on the same petition.

(5) A rescheduling for disqualification or recusal shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 213.05, 475.611, FS. History–New 3-30-10.

12D-9.023 Hearings Before Board or Special Magistrates.

(1) Hearing rooms, office space, computer systems, personnel, and other resources used for any of the board's functions shall be controlled by the board through the board clerk of the value adjustment board. The board clerk shall perform his or her duties in a manner to avoid the appearance of a conflict of interest. The board clerk shall not use the resources of the property appraiser's or tax collector's office and shall not allow the property appraiser or tax collector to control or influence any part of the value adjustment board process.

(2) Boards and special magistrates shall adhere as closely as possible to the schedule of hearings established by the board clerk but must ensure that adequate time is allowed for parties to present evidence and for the board or special magistrate to consider the admitted evidence. If the board or special magistrate determines from the petition form that the hearing has been scheduled for less time than the petitioner requested on the petition, the

board or special magistrate must consider whether the hearing should be extended or continued to provide additional time.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.024 Procedures for Commencement of a Hearing.

(1) If all parties are present and the petition is not withdrawn or settled, a hearing on the petition shall commence.

(2) The hearing shall be open to the public.

(3) Upon the request of either party, a special magistrate shall swear in all witnesses in that proceeding on the record. Upon such request and if the witness has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witness that he or she is still under oath.

(4) Before or at the start of the hearing, the board, the board's designee or the special magistrate shall give a short overview verbally or in writing of the rules of procedure and any administrative issues necessary to conduct the hearing.

(5) Before or at the start of the hearing, unless waived by the parties, the board or special magistrate shall make an opening statement or provide a brochure or taxpayer information sheet that:

(a) States the board or special magistrate is an independent, impartial, and unbiased hearing body or officer, as applicable;

(b) States the board or special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector;

(c) States the hearing will be conducted in an orderly, fair, and unbiased manner;

(d) States that the law does not allow the board or special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and

(e) States that the law requires the board or special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.

(6) The board or special magistrate shall ask the parties if they have any questions regarding the verbal or written overview of the procedures for the hearing.

(7) After the opening statement, and clarification of any questions with the parties, the board or special magistrate shall proceed with the hearing. The property appraiser shall indicate for the record his or her determination of just value, classified use value, tax exemption, property classification, or "portability" assessment difference, or deferral or penalties. Under subsection 194.301(1), F.S., in a hearing on just, classified use, or

assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. The property appraiser shall present evidence on this issue first.

(8) If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a withdrawn or settled petition and the hearing or proceeding shall end. The board or special magistrate shall state or note for the record that the petition is withdrawn or settled, shall not proceed with the hearing, shall not consider the petition, and shall not produce a decision or recommended decision.

(9)(a) If the petitioner does not appear by the commencement of a scheduled hearing, the board or special magistrate shall not commence the hearing and shall proceed under the requirements set forth in subsection 12D-9.021(6), F.A.C., unless:

1. The petition is on a "portability" assessment difference transfer in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C.; or

2. The petitioner has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(b) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk and property appraiser before the hearing. The board clerk shall:

1. Keep the petitioner's evidence as part of the petition file;

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(10) If the property appraiser or tax collector does not appear by the commencement of a scheduled hearing, except a good cause hearing, the board or special magistrate shall state on the record that the property appraiser or tax collector did not appear at the hearing. Then, the board or special magistrate shall request the petitioner to state for the record whether he or she wants to have the hearing rescheduled or wants to proceed with the hearing without the property appraiser or tax collector. If the petitioner elects to have the hearing rescheduled, the board clerk shall reschedule the hearing. If the petitioner elects to proceed with the hearing without the property appraiser or tax collector, the board or special magistrate shall proceed with the hearing and shall produce a decision or recommended decision.

(11) In any hearing conducted without one of the parties present, the board or special

magistrate must take into consideration the inability of the opposing party to cross-examine the non-appearing party in determining the sufficiency of the evidence of the non-appearing party.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) As part of administrative reviews, the board or special magistrate must:

(a) Review the evidence presented by the parties;

(b) Determine whether the evidence presented is admissible;

(c) Admit the evidence that is admissible, and identify the evidence presented to indicate that it is admitted or not admitted; and

(d) Consider the admitted evidence.

(2)(a) In these rules, the term "admitted evidence" means evidence that has been admitted into the record for consideration by the board or special magistrate. Board and special magistrate proceedings are not controlled by strict rules of evidence and procedure. Formal rules of evidence shall not apply, but fundamental due process shall be observed and shall govern the proceedings.

(b) For administrative reviews, "relevant evidence" is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, but does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion.

(c) Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party.

(d) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record. The special magistrate may delay ruling on the question during the hearing and consult with board legal counsel after the hearing.

(3)(a) In a board or special magistrate hearing, the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser's determination is incorrect. The property appraiser is responsible for presenting relevant and credible evidence in support of his or her determination.

(b) Under Section 194.301, F.S., "preponderance of the evidence" is the standard of proof that applies in assessment challenges. The "clear and convincing evidence" standard

of proof no longer applies, starting with 2009 assessments. A taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice. The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. These requirements are more specifically described in paragraph (f) below.

(b) If a party submits evidence to the board clerk prior to the hearing, the board or special magistrate shall not review or consider such evidence prior to the hearing.

(c) In order to be reviewed by the board or special magistrate, any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. A petitioner does not appear at a hearing on a "portability" assessment difference transfer petition in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C.; or

2. A petitioner has indicated that he or she does not wish to appear at the hearing but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(d) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk before the hearing. The board clerk shall:

1. Keep the petitioner's evidence as part of the petition file;

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(e) The board clerk may provide an electronic system for the filing and retrieval of evidence for the convenience of the parties, but such evidence shall not be considered part of the record and shall not be reviewed by the board or special magistrate until presented at a hearing. Any exchange of evidence should occur between the parties and such evidence

is not part of the record until presented by the offering party and deemed admissible at the hearing.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen (15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(d), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.

2. A property appraiser shall not present undisclosed evidence that was not supplied to the petitioner as required under the evidence exchange rule, Rule 12D-9.020, F.A.C. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(5) When testimony is presented at a hearing, each party shall have the right to cross-examine any witness.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) If additional hearing time is necessary, the hearing must be completed at the date, place, and time agreed upon for presenting the additional evidence to the board or special magistrate for consideration.

(c) The following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. The board or special magistrate shall ensure that such additional evidence is limited to a correction of a factual error discovered in the physical attributes of the petitioned property; a change in the property appraiser's judgment is not such a correction and shall not justify an increase in the assessment.

2. A notice of revised proposed assessment shall be made and provided to the petitioner in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes.

3. A new hearing shall be scheduled and notice of the hearing shall be sent to the petitioner along with a copy of the revised property record card if requested.

4. The evidence exchange procedures in Rule 12D-9.020, F.A.C., shall be available.

5. The back assessment procedure in Section 193.092, F.S., shall be used for any assessment already certified.

(7)(a) The board or special magistrate shall receive, identify for the record, and retain all exhibits presented during the hearing and send them to the board clerk along with the recommended decision or final decision. Upon agreement of the parties, the board clerk is authorized to make an electronic representation of evidence that is difficult to store or maintain.

(b) The board or special magistrate shall have the authority, at a hearing, to ask questions at any time of either party, the witnesses, or board staff. When asking questions, the board or special magistrate shall not show bias for or against any party or witness. The board or special magistrate shall limit the content of any question asked of a party or witness to matters reasonably related, directly or indirectly, to matters already in the record.

(c) Representatives of interested municipalities may be heard as provided in Section 193.116, F.S.

(8) Unless a board or special magistrate determines that additional time is necessary, the board or special magistrate shall conclude all hearings at the end of the time scheduled for the hearing. If a hearing is not concluded by the end of the time scheduled, the board or special magistrate shall determine the amount of additional time needed to conclude the hearing.

(a) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would not unreasonably disrupt other hearings, the board or special magistrate is authorized to proceed with conclusion of the hearing.

(b) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would unreasonably disrupt other hearings, the board or special magistrate shall so state on the record and shall notify the board clerk to reschedule the conclusion of the hearing to a time as scheduled and noticed by the board clerk.

(9) The board or special magistrate shall not be required to make, at any time during a hearing, any oral or written finding, conclusion, decision, or reason for decision. The board or special magistrate has the discretion to determine whether to make such determinations during a hearing or to consider the petition and evidence further after the hearing and then make such determinations.

(10) For purposes of reporting board action on decisions and on the notice of tax impact, the value as reflected on the initial roll shall mean the property appraiser's determination as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing, but before a decision by the board or a recommended decision by the special magistrate. See Rule 12D-9.038, F.A.C.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 195.022, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.026 Procedures for Conducting a Hearing by Electronic Media.

(1) Hearings conducted by electronic media shall occur only under the conditions set forth in this rule section.

(a) The board must approve and have available the necessary equipment and procedures.

(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.

(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.

(2) For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(3) Consistent with board equipment and procedures:

(a) Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party

to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

(b) The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

(4) Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.027 Process of Administrative Review.

(1) This section sets forth the sequence of general procedural steps for administrative reviews. This order of steps applies to: the consideration of evidence, the development of conclusions, and the production of written decisions. The board or special magistrate shall follow this general sequence in order to fulfill the procedural requirements of Section 194.301, F.S. The following subsections set forth the steps for administrative reviews of:

(a) Just valuations in subsection (2);

(b) Classified use valuations, and assessed valuations of limited increase property, in subsection (3); and

(c) Exemptions, classifications, and portability assessment transfers in subsection (4).

(2) In administrative reviews of the just valuation of property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's just valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's just valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.

(b)1. In administrative reviews of just valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's just valuation does not represent just value; or

b. The property appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (b)1. above are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of just value which cumulatively meets the criteria of Section 193.011, F.S., and professionally accepted appraisal practices.

a. If the hearing record contains competent, substantial evidence for establishing a revised just value, the board or an appraiser special magistrate shall establish a revised just value based only upon such evidence. In establishing a revised just value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised just value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing just value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (b)1. above, the assessment stands.

(3) In administrative reviews of the classified use valuation of property or administrative reviews of the assessed valuation of limited increase property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Identify the statutory criteria that apply to the classified use valuation of the property or to the assessed valuation of limited increase property, as applicable.

(b) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's classified use or assessed valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's valuation methodology complies with the statutory criteria that apply to the classified use valuation or assessed valuation, as applicable, of the petitioned property.

(c)1. In administrative reviews of classified use valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's classified use valuation does not represent classified use value; or

b. The property appraiser's classified use valuation is arbitrarily based on classified use valuation practices that are different from the classified use valuation practices generally applied by the property appraiser to comparable property of the same property classification within the same county.

2. If one or both of the conditions in subparagraph (c)1. above are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of classified use value which cumulatively meets the statutory criteria that apply to the classified use valuation of the petitioned property.

a. If the hearing record contains competent, substantial evidence for establishing a revised classified use value, the board or an appraiser special magistrate shall establish a revised classified use value based only upon such evidence. In establishing a revised classified use value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised classified use value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing classified use value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (c)1. above, the assessment stands.

(d)1. In administrative reviews of assessed valuations of limited increase property, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's assessed valuation does not represent assessed value; or

b. The property appraiser's assessed valuation is arbitrarily based on assessed valuation practices that are different from the assessed valuation practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (d)1. above are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of assessed value which cumulatively meets the statutory criteria that apply to the assessed valuation of the petitioned property.

a. If the hearing record contains competent, substantial evidence for establishing a revised assessed value, the board or an appraiser special magistrate shall establish a

revised assessed value based only upon such evidence. In establishing a revised assessed value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised assessed value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing assessed value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (d)1. above, the assessment stands.

(4) In administrative reviews of exemptions, classifications, and portability assessment transfers, the board or special magistrate shall follow this sequence of general procedural steps:

(a) In the case of an exemption, the board or special magistrate shall consider whether the denial was valid or invalid and shall:

1. Review the exemption denial, and compare it to the applicable statutory criteria in Section 196.193(5), F.S.;

2. Determine whether the denial was valid under Section 196.193, F.S.; and

3. If the denial is found to be invalid, not give weight to the exemption denial or to any evidence supporting the basis for such denial, but shall instead proceed to dispose of the matter without further consideration in compliance with Section 194.301, F.S.

4. If the denial is found to be valid, proceed with steps in paragraphs (b) through (g) below.

(b) Consider the admitted evidence presented by the parties.

(c) Identify the particular exemption, property classification, or portability assessment transfer issue that is the subject of the petition.

(d) Identify the statutory criteria that apply to the particular exemption, property classification, or portability assessment difference transfer that was identified as the issue under administrative review.

(e) Identify and consider the essential characteristics of the petitioned property or the property owner, as applicable, based on the statutory criteria that apply to the issue under administrative review.

(f) Identify and consider the basis used by the property appraiser in issuing the denial for the petitioned property.

(g) Determine whether the admitted evidence proves by a preponderance of the evidence that the property appraiser’s denial is incorrect and the exemption, classification, or portability assessment transfer should be granted because all of the applicable statutory criteria are satisfied. Where necessary and where the context will permit in these rules, the

term "statutory criteria" includes any constitutional criteria that do not require implementation by legislation.

(5) "Standard of proof" means the level of proof needed by the board or special magistrate to reach a particular conclusion. The standard of proof that applies in administrative reviews is called "preponderance of the evidence," which means "greater weight of the evidence."

(6) When applied to evidence, the term "sufficient" is a test of adequacy. Sufficient evidence is admitted evidence that has enough overall weight, in terms of relevance and credibility, to legally justify a particular conclusion. A particular conclusion is justified when the overall weight of the admitted evidence meets the standard of proof that applies to the issue under consideration. The board or special magistrate must determine whether the admitted evidence is sufficiently relevant and credible to reach the standard of proof that applies to the issue under consideration. In determining whether the admitted evidence is sufficient for a particular issue under consideration, the board or special magistrate shall:

(a) Consider the relevance and credibility of the admitted evidence as a whole, regardless of which party presented the evidence;

(b) Determine the relevance and credibility, or overall weight, of the evidence;

(c) Compare the overall weight of the evidence to the standard of proof;

(d) Determine whether the overall weight of the evidence is sufficient to reach the standard of proof; and

(e) Produce a conclusion of law based on the determination of whether the overall weight of the evidence has reached the standard of proof.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.084, 195.096, 196.011, 196.151, 196.193, 197.122, 213.05 FS. History–New 3-30-10.

12D-9.028 Petitions on Transfer of "Portability" Assessment Difference.

(1) This rule section applies to the review of denials of assessment limitation difference transfers or of the amount of an assessment limitation difference transfer. No adjustment to the just, assessed or taxable value of the previous homestead parcel may be made pursuant to a petition under this rule.

(2) A petitioner may file a petition with the value adjustment board, in the county where the new homestead is located, to petition either a denial of a transfer or the amount of the transfer, on Form DR-486PORT. Form DR-486PORT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Such petition must be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes as provided in Section 194.011, F.S. If only a part of a transfer of assessment increase differential is granted, the notice of proposed property taxes shall function as notice of the taxpayer's right to appeal to the board.

(3) The petitioner may petition to the board the decision of the property appraiser refusing to allow the transfer of an assessment difference, and the board shall review the application and evidence presented to the property appraiser upon which the petitioner based the claim and shall hear the petitioner on behalf of his or her right to such assessment. Such petition shall be heard by an attorney special magistrate if the board uses special magistrates.

(4) This subsection will apply to value adjustment board proceedings in a county in which the previous homestead is located. Any petitioner desiring to appeal the action of a property appraiser in a county in which the previous homestead is located must so designate on Form DR-486PORT.

(5) If the petitioner does not agree with the amount of the assessment limitation difference for which the petitioner qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the petitioner qualifies to transfer any assessment limitation difference, upon the petitioner filing a petition to the value adjustment board in the county where the new homestead property is located, the board clerk in that county shall, upon receiving the petition, send a notice using Form DR-486XCO, to the board clerk in the county where the previous homestead was located, which shall reconvene if it has already adjourned. Form DR-486XCO is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(6)(a) If a cross county petition is filed as described in subsection (5), such notice operates as a timely petition and creates an appeal to the value adjustment board in the county where the previous homestead was located on all issues surrounding the previous assessment differential for the taxpayer involved. However, the petitioner may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(b) The board clerk in the county where the previous homestead was located shall set the petition for hearing and notify the petitioner, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the petition.

(c) The board clerk in the county in which the previous homestead was located must note and file the petition from the county in which the new homestead is located. No filing fee is required. The board clerk shall notify each petitioner of the scheduled time of appearance. The notice shall be in writing and delivered by regular or certified U.S. mail, or personal delivery, or delivered in the manner requested by the petitioner on Form DR-486PORT, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(d) Such petition shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The petitioner may attend such hearing and present evidence, but need not do so. If the petitioner does not appear at the hearing, the hearing shall go forward. The board or special magistrate shall obtain the petition file from the board clerk. The board or special magistrate shall consider deeds, property appraiser records that do not violate confidentiality requirements, and other documents that are admissible evidence. The petitioner may submit a written statement for review and consideration by the board or special magistrate explaining why the "portability" assessment difference should be granted based on applications and other documents and records submitted by the petitioner.

(e) The value adjustment board in the county where the previous homestead was located shall issue a decision and the board clerk shall send a copy of the decision to the board clerk in the county where the new homestead is located.

(f) In hearing the petition in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the petitioner qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(7) This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.029 Procedures for Remanding Value Assessments to the Property Appraiser.

(1) The board or appraiser special magistrate shall remand a value assessment to the property appraiser when the board or special magistrate has concluded that:

(a) The property appraiser did not establish a presumption of correctness, or has concluded that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C.; and

(b) The record does not contain the competent substantial evidence necessary for the board or special magistrate to establish a revised just value, classified use value, or assessed value, as applicable.

(2) An attorney special magistrate shall remand an assessment to the property appraiser for a classified use valuation when the special magistrate has concluded that a property classification will be granted.

(3) The board shall remand an assessment to the property appraiser for a classified use valuation when the board:

(a) Has concluded that a property classification will be granted; and

(b) Has concluded that the record does not contain the competent substantial evidence necessary for the board to establish classified use value.

(4) The board or special magistrate shall, on the appropriate decision form from the Form DR-485 series, produce written findings of fact and conclusions of law necessary to determine that a remand is required, but shall not render a recommended or final decision unless a continuation hearing is held as provided in subsection (9). The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(5) When an attorney special magistrate remands an assessment to the property appraiser for classified use valuation, an appraiser special magistrate retains authority to produce a recommended decision in accordance with law. When an appraiser special magistrate remands an assessment to the property appraiser, the special magistrate retains authority to produce a recommended decision in accordance with law. When the value adjustment board remands an assessment to the property appraiser, the board retains authority to make a final decision on the petition in accordance with law.

(6) For remanding an assessment to the property appraiser, the board or special magistrate shall produce a written remand decision which shall include appropriate directions to the property appraiser.

(7) The board clerk shall concurrently provide, to the petitioner and the property appraiser, a copy of the written remand decision from the board or special magistrate. The petitioner's copy of the written remand decision shall be sent by regular or certified U.S. mail, or by personal delivery, or in the manner requested by the taxpayer on Form DR-486.

(8)(a) After receiving a board or special magistrate's remand decision from the board clerk, the property appraiser shall follow the appropriate directions from the board or special magistrate and shall produce a written remand review.

(b) The property appraiser or his or her staff shall not have, directly or indirectly, any ex parte communication with the board or special magistrate regarding the remanded assessment.

(9)(a) Immediately after receipt of the written remand review from the property appraiser, the board clerk shall send a copy of the written remand review to the petitioner by regular or certified U.S. mail or by personal delivery, or in the manner requested by the taxpayer on Form DR-486, and shall send a copy to the board or special magistrate. The board clerk shall retain, as part of the petition file, the property appraiser's written remand

review. Together with the petitioner's copy of the written remand review, the board clerk shall send to the petitioner a copy of this rule subsection.

(b) The board clerk shall schedule a continuation hearing if the petitioner notifies the board clerk, within 25 days of the date the board clerk sends the written remand review, that the results of the property appraiser's written remand review are unacceptable to the petitioner and that the petitioner requests a further hearing on the petition. The board clerk shall send the notice of hearing so that it will be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance, as described in subsection 12D-9.019(3), F.A.C. When a petitioner does not notify the board clerk that the results of the property appraiser's written remand review are unacceptable to the petitioner and does not request a continuation hearing, or if the petitioner waives a continuation hearing, the board or special magistrate shall issue a decision or recommended decision. Such decision shall contain:

1. A finding of fact that the petitioner did not request a continuation hearing or waived such hearing; and

2. A conclusion of law that the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

The petition shall be treated and listed as board action for purposes of the notice required by Rule 12D-9.038, F.A.C.

(c) At a continuation hearing, the board or special magistrate shall receive and consider the property appraiser's written remand review and additional relevant and credible evidence, if any, from the parties. Also, the board or special magistrate may consider evidence admitted at the original hearing.

(10) In those counties that use special magistrates, if an attorney special magistrate has granted a property classification before the remand decision and the property appraiser has produced a remand classified use value, a real property valuation special magistrate shall conduct the continuation hearing.

(11) In no case shall a board or special magistrate remand to the property appraiser an exemption, "portability" assessment difference transfer, or property classification determination.

(12) Copies of all evidence shall remain with the board clerk and be available during the remand process.

(13) In lieu of remand, the board or special magistrate may postpone conclusion of the hearing upon agreement of the parties if the requirements of subsection 12D-9.025(6), F.A.C., are met.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 194.301, 213.05 FS. History–New 3-30-10.

12D-9.030 Recommended Decisions.

(1) For each petition not withdrawn or settled, special magistrates shall produce a written recommended decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Each recommended decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The special magistrate and board clerk shall observe the petitioner's right to be sent a timely written recommended decision containing proposed findings of fact and proposed conclusions of law and reasons for upholding or overturning the determination of the property appraiser. After producing a recommended decision, the special magistrate shall provide it to the board clerk.

(2) The board clerk shall provide copies of the special magistrate's recommended decision to the petitioner and the property appraiser as soon as practicable after receiving the recommended decision, and if the board clerk:

(a) Knows the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include such information when he or she sends the recommended decision to the petitioner and the property appraiser; or

(b) Does not yet know the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include information on how to find the date, time, and place of the meeting at which the recommended decision will be considered by the board.

(3) Any board or special magistrate workpapers, worksheets, notes, or other materials that are made available to a party shall immediately be sent to the other party. Any workpapers, worksheets, notes, or other materials created by the board or special magistrates during the course of hearings or during consideration of petitions and evidence, that contain any material prepared in connection with official business, shall be transferred to the board clerk and retained as public records. Value adjustment boards or special magistrates using standardized workpapers, worksheets, or notes, whether in electronic format or otherwise, must receive prior department approval to ensure that such standardized documents comply with the law.

(4) For the purpose of producing the recommended decisions of special magistrates, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. All recommended decisions of special magistrates, and all forms used for the recommended decisions, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and

(c) Reasons for upholding or overturning the determination of the property appraiser.

(5) As used in this section, the terms "findings of fact" and "conclusions of law" include proposed findings of fact and proposed conclusions of law produced by special magistrates in their recommended decisions.

(6) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 195.022, 213.05 FS. History–New 3-30-10.

12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.

(1) All recommended decisions shall comply with Sections 194.301, 194.034(2), and 194.035(1), F.S. A special magistrate shall not submit to the board, and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301, 194.034(2), and 194.035(1), F.S.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in paragraph 12D-9.019(3)(a), F.A.C., but need not include items specified in subparagraphs 6. through 9. of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(4) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows:

(a) The board shall request the advice of board legal counsel to evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1).

(b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record.

(c) The board shall retain any recommended decisions and all other records of actions under this rule section.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122, 213.05 FS. History–New 3-30-10.

12D-9.032 Final Decisions.

(1)(a) For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Each final decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The board may fulfill the requirement to produce a written final decision by adopting a recommended decision of the special magistrate containing the required elements and providing notice that it has done so. The board may adopt the special magistrate's recommended decision as the decision of the board incorporating the recommended decision, using a postcard or similar notice. The board shall ensure regular and timely approval of recommended decisions.

(b) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(2) A final decision of the board shall state the just, assessed, taxable, and exempt value, for the county both before and after board action. Board action shall not include changes made as a result of action by the property appraiser. If the property appraiser has reduced his or her value or granted an exemption, property classification, or "portability" assessment difference transfer, whether before or during the hearing but before board action, the values in the "before" column shall reflect the adjusted figure before board action.

(3) The board's final decision shall advise the taxpayer and property appraiser that further proceedings in circuit court shall be as provided in Section 194.036, F.S.

(4) Upon issuance of a final decision by the board, the board shall provide it to the board clerk and the board clerk shall promptly provide notice of the final decision to the parties. Notice of the final decision may be made by providing a copy of the decision. The board shall issue all final decisions within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S.

(5) For the purpose of producing the final decisions of the board, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. The Form DR-485 series, or approved electronic equivalent forms, are the only forms that shall be used for producing a final decision of the board. Before using any form to notify petitioners of the final decision, the board shall submit the proposed form to the department for approval. The board shall not use a form to notify the petitioner unless the department has approved the form. All decisions of the board, and all forms used to produce final decisions on petitions heard by the board, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and

(c) Reasons for upholding or overturning the determination of the property appraiser.

(6)(a) If, prior to a final decision, any communication is received from a party concerning a board process on a petition or concerning a recommended decision, a copy of the communication shall promptly be furnished to all parties, the board clerk, and the board legal counsel. No such communication shall be furnished to the board or a special magistrate unless a copy is immediately furnished to all parties. A party may waive notification or furnishing of copies under this subsection.

(b) The board legal counsel shall respond to such communication and may advise the board concerning any action the board should take concerning the communication.

(c) No reconsideration of a recommended decision shall take place until all parties have been furnished all communications, and have been afforded adequate opportunity to respond.

(d) The board clerk shall provide to the parties:

1. Notification before the presentation of the matter to the board; and

2. Notification of any action taken by the board.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 213.05 FS. History–New 3-30-10.

12D-9.033 Further Judicial Proceedings.

After the board issues its final decision, further proceedings and the timing thereof are as provided in Sections 194.036 and 194.171, F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 213.05 FS. History–New 3-30-10.

12D-9.034 Record of the Proceeding.

(1) The board clerk shall maintain a record of the proceeding. The record shall consist of:

(a) The petition;

(b) All filed documents, including all tangible exhibits and documentary evidence presented, whether or not admitted into evidence; and

(c) Meeting minutes and a verbatim record of the hearing.

(2) The verbatim record of the hearing may be kept by any electronic means which is easily retrieved and copied. In counties that use special magistrates, the special magistrate shall accurately and completely preserve the verbatim record during the hearing, and may be assisted by the board clerk. In counties that do not use special magistrates, the board clerk shall accurately and completely preserve the verbatim record during the hearing. At the conclusion of each hearing, the board clerk shall retain the verbatim record as part of the petition file.

(3) The record shall be maintained for four years after the final decision has been rendered by the board if no appeal is filed in circuit court, or for five years if an appeal is filed.

(4) If requested by the taxpayer, the taxpayer's agent, or the property appraiser, the board clerk shall retain these records until the final disposition of any subsequent judicial proceeding related to the same property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 213.05 FS. History–New 3-30-10.

12D-9.035 Duty of Clerk to Prepare and Transmit Record.

(1) When a change in the tax roll made by the board becomes subject to review by the Circuit Court pursuant to Section 194.036(1)(c), F.S., it shall be the duty of the board clerk, when requested, to prepare the record for review. The record shall consist of a copy of each paper, including the petition and each exhibit in the proceeding together with a copy of the board's decision and written findings of fact and conclusions of law. The board clerk shall transmit to the Court this record, and the board clerk's certification of the record which shall be in the following form:

Certification of Record

I hereby certify that the attached record, consisting of sequentially numbered pages one through _____, consists of true copies of all papers, exhibits, and the Board's findings of fact and conclusions of law, in the proceeding before the _____ County Value Adjustment Board upon petition numbered _____ filed by _____.

_____

Clerk of Value Adjustment Board

By: _____

Deputy Clerk

Should the verbatim transcript be prepared other than by a court reporter, the board clerk shall also make the following certification:

CERTIFICATION OF VERBATIM TRANSCRIPT

I hereby certify that the attached verbatim transcript consisting of sequentially numbered pages _____ through _____ is an accurate and true transcript of the hearing held on _____ in the proceeding before the County Value Adjustment Board petition numbered _____ filed by:

_____

Clerk of Value Adjustment Board

By: _____

Deputy Clerk

(2) The board clerk shall provide the petitioner and property appraiser, upon their request, a copy of the record at no more than actual cost.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.036, 213.05 FS. History–New 3-30-10.

12D-9.036 Procedures for Petitions on Denials of Tax Deferrals.

(1) The references in these rules to the tax collector are for the handling of petitions of denials of tax deferrals under Section 197.2425, F.S., and petitions of penalties imposed under Section 197.301, F.S.

(2) To the extent possible where the context will permit, such petitions shall be handled procedurally under this rule chapter in the same manner as denials of exemptions.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.036, 197.2425, 197.301, 213.05 FS. History–New 3-30-10, Amended 11-1-12.

PART III

UNIFORM CERTIFICATION OF ASSESSMENT ROLLS

12D-9.037 Certification of Assessment Rolls.

(1)(a) When the tax rolls have been extended pursuant to Section 197.323, F.S., the initial certification of the value adjustment board shall be made on Form DR-488P. Form DR-488P is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(b) After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved pursuant to Section 193.1142, F.S. The certification shall be on the form prescribed by the department referenced in subsection (2) of this rule. A sufficient number of copies of the board's certification shall be delivered to the property appraiser who shall attach the same to each copy of each assessment roll prepared by the property appraiser.

(2) The form shall include a certification signed by the board chair, on behalf of the entire board, on Form DR-488, adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C., designated for this purpose, that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The prehearing checklist pursuant to Rule 12D-9.014, F.A.C., was followed and all necessary actions reported by the board clerk were taken to comply with Rule 12D-9.014, F.A.C.;

(b) The qualifications of special magistrates were verified, including whether special magistrates completed the department's training;

(c) The selection of special magistrates was based solely on proper qualifications and the property appraiser and parties did not influence the selection of special magistrates;

(d) All petitions considered were either timely filed, or good cause was found for late filing after proper review by the board or its designee;

(e) All board meetings were duly noticed pursuant to Section 286.011, F.S., and were held in accordance with law;

(f) No ex parte communications were considered unless all parties were notified and allowed to rebut;

(g) All petitions were reviewed and considered as required by law unless withdrawn or settled as defined in this rule chapter;

(h) All decisions contain required findings of fact and conclusions of law in compliance with Chapter 194, F.S., and this rule chapter;

(i) The board allowed opportunity for public comment at the meeting at which special magistrate recommended decisions were considered and adopted;

(j) All board members and the board's legal counsel have read this certification and a copy of the statement in subsection (1) is attached; and

(k) All complaints of noncompliance with Part I, Chapter 194, F.S., or this rule chapter called to the board's attention have been appropriately addressed to conform with the provisions of Part I, Chapter 194, F.S., and this rule chapter.

(3) The board shall provide a signed original of the certification required under this rule section to the department before publication of the notice of the findings and results of the

board required by Section 194.037, F.S. See Form DR-529, Notice Tax Impact of Value Adjustment Board.

(4) Copies of the forms incorporated in Section 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 195.022, 195.084, 213.05 FS. History–New 3-30-10.

12D-9.038 Public Notice of Findings and Results of Value Adjustment Board.

(1) After all hearings have been completed, the board clerk shall publish a public notice advising all taxpayers of the findings and results of the board decisions, which shall include changes made by the board to the property appraiser's initial roll. Such notice shall be published to permit filing within the timeframe in subsections 12D-17.004(1) and (2), F.A.C., where provided. For petitioned parcels, the property appraiser's initial roll shall be the property appraiser's determinations as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing but before a decision by the board or a recommended decision by a special magistrate. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact. The public notice shall be in the form of a newspaper advertisement and shall be referred to as the "tax impact notice". The format of the tax impact notice shall be substantially as prescribed in Form DR-529, Notice Tax Impact of Value Adjustment Board, incorporated by reference in Rule 12D-16.002, F.A.C.

(2) The size of the notice shall be at least a quarter page size advertisement of a standard or tabloid size newspaper. The newspaper notice shall include all of the above information and no change shall be made in the format or content without department approval. The notice shall be published in a part of the paper where legal notices and classified ads are not published.

(3) The notice of the findings and results of the value adjustment board shall be published in a newspaper of paid general circulation within the county. It shall be the specific intent of the publication of notice to reach the largest segment of the total county population. Any newspaper of less than general circulation in the county shall not be considered for publication except to supplement notices published in a paper of general circulation.

(4) The headline of the notice shall be set in a type no smaller than 18 point and shall read "TAX IMPACT OF VALUE ADJUSTMENT BOARD."

(5) It shall be the duty of the board clerk to insure publication of the notice after the board has heard all petitions, complaints, appeals, and disputes.

(6) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: http://dor.myflorida.com/dor/property/forms/.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented Ch. 50, 194.032, 194.034, 194.037, 213.05 FS. History–New 3-30-10.

CHAPTER 12D-10
VALUE ADJUSTMENT BOARD

12D-10.001 Composition of Value Adjustment Board (Repealed)

12D-10.002 Appointment and Employment of Special Magistrates (Repealed)

12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board

12D-10.004 Receipt of Taxpayer's Petition to Be Acknowledged (Repealed)

12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners (Repealed)

12D-10.005 Duty of Clerk to Prepare and Transmit Record (Repealed)

12D-10.006 Public Notice of Findings and Results of Value Adjustment Board (Repealed)

12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board.

(1) The board has no power to fix the original valuation of property for ad valorem tax purposes or to grant an exemption not authorized by law and the board is bound by the same standards as the county property appraiser in determining values and the granting of exemptions. The board has no power to grant relief either by adjustment of the value of a property or by the granting of an exemption on the basis of hardship of a particular taxpayer. The board, in determining the valuation of a specific property, shall not consider the ultimate amount of tax required.

(2) The powers, authority, duties and functions of the board, insofar as they are appropriate, apply equally to real property and tangible personal property (including taxable household goods).

(3) Every decision of the board must contain specific and detailed findings of fact which shall include both ultimate findings of fact and basic and underlying findings of fact. Each basic and underlying finding must be properly annotated to its supporting evidence. For purposes of these rules, the following are defined to mean:

(a) An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of a statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.

(b) Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are more detailed

than the ultimate findings but less detailed than a summary of the evidence.

(c) Reasons are those clearly stated grounds upon which the board or property appraiser acted.

Rulemaking Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122, 213.05 FS. History–New 10-12-76, Amended 11-10-77, 9-30-82, Formerly 12D-10.03, Amended 12-31-98, 3-30-10.

CHAPTER 194

ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY TAXES

PART I

ADMINISTRATIVE REVIEW

(ss. 194.011-194.037)

PART III

ASSESSMENT: PRESUMPTION OF CORRECTNESS (ss. 194.301, 194.3015)

PART I

ADMINISTRATIVE REVIEW

194.011 Assessment notice; objections to assessments.

194.013 Filing fees for petitions; disposition; waiver.

194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.

194.015 Value adjustment board.

194.032 Hearing purposes; timetable.

194.034 Hearing procedures; rules.

194.035 Special magistrates; property evaluators.

194.036 Appeals.

194.037 Disclosure of tax impact.

194.011 Assessment notice; objections to assessments.—

(1) Each taxpayer whose property is subject to real or tangible personal ad valorem taxes shall be notified of the assessment of each taxable item of such property, as provided in s. 200.069.

[1](2) Any taxpayer who objects to the assessment placed on any property taxable to him or her, including the assessment of homestead property at less than just value under s. 193.155(8), may request the property appraiser to informally confer with the taxpayer. Upon receiving the request, the property appraiser, or a member of his or her staff, shall confer with the taxpayer regarding the correctness of the assessment. At this informal conference, the taxpayer shall present those facts considered by the taxpayer to be supportive of the taxpayer's claim for a change in the assessment of the property appraiser. The property appraiser or his or her representative at this conference shall present those facts considered by the property appraiser to be supportive of the correctness of the assessment. However, nothing herein shall be construed to be a prerequisite to administrative or judicial review of property assessments.

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department. Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board

shall describe the property by parcel number and shall be filed as follows:

(a) The property appraiser shall have available and shall distribute forms prescribed by the Department of Revenue on which the petition shall be made. Such petition shall be sworn to by the petitioner.

(b) The completed petition shall be filed with the clerk of the value adjustment board of the county, who shall acknowledge receipt thereof and promptly furnish a copy thereof to the property appraiser.

(c) The petition shall state the approximate time anticipated by the taxpayer to present and argue his or her petition before the board.

[2](d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the tax collector under s. 197.2425.

(e) A condominium association, cooperative association, or any homeowners' association as defined in s. 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The condominium association, cooperative association, or homeowners' association as defined in s. 723.075 shall provide the unit owners with notice of its intent to petition the value adjustment board and shall provide at least 20 days for a unit owner to elect, in writing, that his or her unit not be included in the petition.

(f) An owner of contiguous, undeveloped parcels may file with the value adjustment board a single joint petition if the property appraiser determines such parcels are substantially similar in nature.

(g) The individual, agent, or legal entity that signs the petition becomes an agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser pursuant to s. 194.036.

(4)(a) At least 15 days before the hearing the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses.

(b) No later than 7 days before the hearing, if the petitioner has provided the information required under paragraph (a), and if requested in writing by the petitioner, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, together with copies of all documentation to be considered by the value adjustment board and a summary of evidence to be presented by witnesses. The evidence list must contain the property record card if provided by the clerk. Failure of the property appraiser to timely comply with the requirements of this paragraph shall result in a rescheduling of the hearing.

(5)(a) The department shall by rule prescribe uniform procedures for hearings before the value adjustment board which include requiring:

1. Procedures for the exchange of information and evidence by the property appraiser and the petitioner consistent with s. 194.032.

2. That the value adjustment board hold an organizational meeting for the purpose of making these procedures available to petitioners.

(b) The department shall develop a uniform policies and procedures manual that shall be used by value adjustment boards, special magistrates, and taxpayers in proceedings before value adjustment boards. The manual shall be made available, at a minimum, on the department's website and on the existing websites of the clerks of circuit courts.

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

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

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

(c) The value adjustment board in the county where the previous homestead was located shall set the petition for hearing and notify the taxpayer, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the appeal. Such appeal shall be

heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The taxpayer may attend such hearing and present evidence, but need not do so. The value adjustment board in the county where the previous homestead was located shall issue a decision and send a copy of the decision to the value adjustment board in the county where the new homestead is located.

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

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

History.—s. 25, ch. 4322, 1895; GS 525; s. 1, ch. 5605, 1907; ss. 23, 66, ch. 5596, 1907; RGS 723, 724; CGL 929, 930; s. 1, ch. 67-415; ss. 1, 2, ch. 69-55; s. 1, ch. 69-140; ss. 21, 35, ch. 69-106; s. 25, ch. 70-243; s. 34, ch. 71-355; s. 11, ch. 73-172; s. 5, ch. 76-133; s. 1, ch. 76-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 2, ch. 78-354; s. 36, ch. 80-274; s. 13, ch. 82-208; ss. 8, 55, 80, ch. 82-226; s. 209, ch. 85-342; s. 1, ch. 86-175; s. 1, ch. 88-146; s. 143, ch. 91-112; s. 1, ch. 92-32; s. 977, ch. 95-147; s. 6, ch. 95-404; s. 4, ch. 96-204; s. 3, ch. 97-117; s. 2, ch. 2002-18; s. 1, ch. 2004-349; s. 7, ch. 2008-173; s. 3, ch. 2008-197; s. 2, ch. 2011-93; s. 54, ch. 2011-151.

[1]**Note.—**Section 13, ch. 2008-173, provides that:

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

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

[2]**Note.—**

A. Section 4, ch. 2011-93, provides that "[t]he Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer the provisions of this act. The emergency rules shall remain in effect for 6 months after the rules are adopted and the rules may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules."

B. Section 6, ch. 2011-93, provides that "[t]his act shall take effect upon becoming a law, and first applies to ad valorem tax rolls for 2011."

Note.—Former s. 193.25.

194.013 Filing fees for petitions; disposition; waiver.—

(1) If so required by resolution of the value adjustment board, a petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to

the clerk of the value adjustment board in an amount determined by the board not to exceed $15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, no such filing fee may be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. For joint petitions filed pursuant to s. 194.011(3)(e) or (f), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed $5 per parcel. Said fee is to be proportionately paid by affected parcel owners.

(2) The value adjustment board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414.

(3) All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing. If such fees are not paid at that time, the petition shall be deemed invalid and shall be rejected.

(4) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

History.—s. 19, ch. 83-204; s. 210, ch. 85-342; s. 2, ch. 86-175; s. 4, ch. 86-300; s. 2, ch. 88-146; s. 144, ch. 91-112; s. 55, ch. 96-175; s. 18, ch. 99-8; s. 3, ch. 2000-262; s. 70, ch. 2004-11; s. 55, ch. 2011-151.

194.014 Partial payment of ad valorem taxes; proceedings before value adjustment board.—

(1)(a) A petitioner before the value adjustment board who challenges the assessed value of property must pay all of the non-ad valorem assessments and make a partial payment of at least 75 percent of the ad valorem taxes, less the applicable discount under s. 197.162, before the taxes become delinquent pursuant to s. 197.333.

(b)1. A petitioner before the value adjustment board who challenges the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1, must pay all of the non-ad valorem assessments and the amount of the tax which the taxpayer admits in good faith to be owing, less the applicable discount under s. 197.162, before the taxes become delinquent pursuant to s. 197.333.

2. If the value adjustment board determines that the amount of the tax that the taxpayer has admitted to be owing pursuant to this paragraph is grossly disproportionate to the amount of the tax found to be due and that the taxpayer's admission was not made in good faith, the tax collector must collect a penalty at the

rate of 10 percent of the deficiency per year from the date the taxes became delinquent pursuant to s. 197.333.

(c) The value adjustment board must deny the petition by written decision by April 20 if the petitioner fails to make the payment required by this subsection. The clerk, upon issuance of the decision, shall, on a form provided by the Department of Revenue, notify by first-class mail each taxpayer, the property appraiser, and the department of the decision of the board.

(2) If the value adjustment board determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board determines that a refund is due, the overpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued pursuant to s. 197.322.

(3) This section does not apply to petitions for ad valorem tax deferrals pursuant to chapter 197.

History.—s. 1, ch. 2011-181.

194.015 Value adjustment board.—There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district. A citizen member may not be a member or an employee of any taxing authority, and may not be a person who represents property owners in any administrative or judicial review of property taxes. The members of the board may be temporarily replaced by other members of the respective boards on appointment by their respective chairpersons. Any three members shall constitute a quorum of the board, except that each quorum must include at least one member of said governing board, at least one member of the school board, and at least one citizen member and no meeting of the board shall take place unless a quorum is present. Members of the board may receive such per diem compensation as is allowed by law for state employees if both bodies elect to allow such compensation. The clerk of the governing body of the county shall be the clerk of the value adjustment board. The board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of

property taxes. No meeting of the board shall take place unless counsel to the board is present. Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

History.—s. 2, ch. 69-140; s. 1, ch. 69-300; s. 26, ch. 70-243; s. 22, ch. 73-172; s. 5, ch. 74-234; s. 1, ch. 75-77; s. 6, ch. 76-133; s. 2, ch. 76-234; s. 1, ch. 77-69; s. 145, ch. 91-112; s. 978, ch. 95-147; s. 4, ch. 2008-197.

194.032 Hearing purposes; timetable.—

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in s. 194.011(1); however, no board hearing shall be held before approval of all or any part of the assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to s. 194.011(3).

2. Hearing complaints relating to homestead exemptions as provided for under s. 196.151.

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under s. 196.011.

4. Hearing appeals concerning ad valorem tax deferrals and classifications.

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear appeals pertaining to the denial by the property appraiser of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not certify any assessments under s. 193.122 until the Department of Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the particular parcel under appeal.

(c) In no event may a hearing be held pursuant to this subsection relative to valuation issues prior to completion of the hearings required under s. 200.065(2)(c).

(2)(a) The clerk of the governing body of the county shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. The clerk shall notify each petitioner of the scheduled time of his or her appearance at least 25 calendar days before the day of the scheduled appearance. The notice must indicate whether the petition has been scheduled to be heard at a particular time or during a block of time. If the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time must be indicated on the notice; however, as provided in paragraph (b), a petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the beginning of the block of time. If the petitioner checked the appropriate box on the petition form to request a copy of the property record card containing relevant

information used in computing the current assessment, the property appraiser must provide the copy to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser. Upon receipt of the notice, the petitioner may reschedule the hearing a single time by submitting to the clerk a written request to reschedule, at least 5 calendar days before the day of the originally scheduled hearing.

(b) A petitioner may not be required to wait for more than a reasonable time, not to exceed 2 hours, after the scheduled time for the hearing to commence. If the hearing is not commenced within that time, the petitioner may inform the chairperson of the meeting that he or she intends to leave. If the petitioner leaves, the clerk shall reschedule the hearing, and the rescheduling is not considered to be a request to reschedule as provided in paragraph (a).

(c) Failure on three occasions with respect to any single tax year to convene at the scheduled time of meetings of the board is grounds for removal from office by the Governor for neglect of duties.

(3) The board shall remain in session from day to day until all petitions, complaints, appeals, and disputes are heard. If all or any part of an assessment roll has been disapproved by the department pursuant to s. 193.1142, the board shall reconvene to hear petitions, complaints, or appeals and disputes filed upon the finally approved roll or part of a roll.

History.—s. 4, ch. 69-140; ss. 21, 35, ch. 69-106; s. 27, ch. 70-243; s. 12, ch. 73-172; s. 6, ch. 74-234; s. 7, ch. 76-133; s. 3, ch. 76-234; s. 1, ch. 77-174; s. 13, ch. 77-301; ss. 1, 9, 37, ch. 80-274; s. 5, ch. 81-308; ss. 14, 16, ch. 82-208; ss. 9, 11, 23, 26, 80, ch. 82-226; ss. 20, 21, 22, 23, 24, 25, ch. 83-204; s. 146, ch. 91-112; s. 979, ch. 95-147; s. 5, ch. 96-204; s. 4, ch. 97-117; s. 2, ch. 98-52; s. 3, ch. 2002-18; s. 2, ch. 2004-349; s. 11, ch. 2012-193; s. 8, ch. 2013-109.

194.034 Hearing procedures; rules.—

(1)(a) Petitioners before the board may be represented by an attorney or agent and present testimony and other evidence. The property appraiser or his or her authorized representatives may be represented by an attorney in defending the property appraiser's assessment or opposing an exemption and may present testimony and other evidence. The property appraiser, each petitioner, and all witnesses shall be required, upon the request of either party, to testify under oath as administered by the chairperson of the board. Hearings shall be conducted in the manner prescribed by rules of the department, which rules shall include the right of cross-examination of any witness.

(b) Nothing herein shall preclude an aggrieved taxpayer from contesting his or her assessment in the manner provided by s. 194.171, whether or not he or she has initiated an action pursuant to s. 194.011.

(c) The rules shall provide that no evidence shall be considered by the board except when presented during the time scheduled for the petitioner's hearing or at a time when the petitioner has been given reasonable notice; that a verbatim record of the proceedings shall be made,

and proof of any documentary evidence presented shall be preserved and made available to the Department of Revenue, if requested; and that further judicial proceedings shall be as provided in s. 194.036.

(d) Notwithstanding the provisions of this subsection, no petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were requested of the petitioner in writing by the property appraiser of which the petitioner had knowledge and denied to the property appraiser.

(e) Chapter 120 does not apply to hearings of the value adjustment board.

(f) An assessment may not be contested until a return required by s. 193.052 has been filed.

(2) In each case, except if the complaint is withdrawn by the petitioner or if the complaint is acknowledged as correct by the property appraiser, the value adjustment board shall render a written decision. All such decisions shall be issued within 20 calendar days after the last day the board is in session under s. 194.032. The decision of the board must contain findings of fact and conclusions of law and must include reasons for upholding or overturning the determination of the property appraiser. If a special magistrate has been appointed, the recommendations of the special magistrate shall be considered by the board. The clerk, upon issuance of a decision, shall, on a form provided by the Department of Revenue, notify each taxpayer and the property appraiser of the decision of the board. This notification shall be by first-class mail or by electronic means if selected by the taxpayer on the originally filed petition. If requested by the Department of Revenue, the clerk shall provide to the department a copy of the decision or information relating to the tax impact of the findings and results of the board as described in s. 194.037 in the manner and form requested.

(3) Appearance before an advisory board or agency created by the county may not be required as a prerequisite condition to appearing before the value adjustment board.

(4) A condominium homeowners' association may appear before the board to present testimony and evidence regarding the assessment of condominium units which the association represents. Such testimony and evidence shall be considered by the board with respect to hearing petitions filed by individual condominium unit owners, unless the owner requests otherwise.

(5) For the purposes of review of a petition, the board may consider assessments among comparable properties within homogeneous areas or neighborhoods.

(6) For purposes of hearing joint petitions filed pursuant to s. 194.011(3)(e), each included parcel shall be considered by the board as a separate petition. Such separate petitions shall be heard consecutively by the board. If a special magistrate is appointed, such

separate petitions shall all be assigned to the same special magistrate.

History.—s. 21, ch. 83-204; s. 12, ch. 83-216; s. 3, ch. 86-175; s. 147, ch. 91-112; s. 2, ch. 92-32; s. 980, ch. 95-147; s. 71, ch. 2004-11; s. 2, ch. 2011-181; s. 12, ch. 2012-193; s. 4, ch. 2013-192.

194.035 Special magistrates; property evaluators.—

(1) In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These special magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that opportunities to serve as special magistrates exist. The Department of Revenue shall provide a list of qualified special magistrates to any county with a population of 75,000 or less. Subject to appropriation, the department shall reimburse counties with a population of 75,000 or less for payments made to special magistrates appointed for the purpose of taking testimony and making recommendations to the value adjustment board pursuant to this section. The department shall establish a reasonable range for payments per case to special magistrates based on such payments in other counties. Requests for reimbursement of payments outside this range shall be justified by the county. If the total of all requests for reimbursement in any year exceeds the amount available pursuant to this section, payments to all counties shall be prorated accordingly. If a county having a population less than 75,000 does not appoint a special magistrate to hear each petition, the person or persons designated to hear petitions before the value adjustment board or the attorney appointed to advise the value adjustment board shall attend the training provided pursuant to subsection (3), regardless of whether the person would otherwise be required to attend, but shall not be required to pay the tuition fee specified in subsection (3). A special magistrate appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. A special magistrate may not represent a person before the board in any tax year during which he or she has served that board as a

special magistrate. Before appointing a special magistrate, a value adjustment board shall verify the special magistrate's qualifications. The value adjustment board shall ensure that the selection of special magistrates is based solely upon the experience and qualifications of the special magistrate and is not influenced by the property appraiser. The special magistrate shall accurately and completely preserve all testimony and, in making recommendations to the value adjustment board, shall include proposed findings of fact, conclusions of law, and reasons for upholding or overturning the determination of the property appraiser. The expense of hearings before magistrates and any compensation of special magistrates shall be borne three-fifths by the board of county commissioners and two-fifths by the school board.

(2) The value adjustment board of each county may employ qualified property appraisers or evaluators to appear before the value adjustment board at that meeting of the board which is held for the purpose of hearing complaints. Such property appraisers or evaluators shall present testimony as to the just value of any property the value of which is contested before the board and shall submit to examination by the board, the taxpayer, and the property appraiser.

(3) The department shall provide and conduct training for special magistrates at least once each state fiscal year in at least five locations throughout the state. Such training shall emphasize the department's standard measures of value, including the guidelines for real and tangible personal property. Notwithstanding subsection (1), a person who has 3 years of relevant experience and who has completed the training provided by the department under this subsection may be appointed as a special magistrate. The training shall be open to the public. The department shall charge tuition fees to any person attending this training in an amount sufficient to fund the department's costs to conduct all aspects of the training. The department shall deposit the fees collected into the Certification Program Trust Fund pursuant to s. 195.002(2).

History.—s. 22, ch. 83-204; s. 148, ch. 91-112; s. 981, ch. 95-147; s. 4, ch. 2002-18; s. 72, ch. 2004-11; s. 5, ch. 2008-197.

194.036 Appeals.—Appeals of the decisions of the board shall be as follows:

(1) If the property appraiser disagrees with the decision of the board, he or she may appeal the decision to the circuit court if one or more of the following criteria are met:

(a) The property appraiser determines and affirmatively asserts in any legal proceeding that there is a specific constitutional or statutory violation, or a specific violation of administrative rules, in the decision of the board, except that nothing herein shall authorize the property appraiser to institute any suit to challenge the validity of any portion of the constitution or of any duly enacted legislative act of this state;

(b) There is a variance from the property appraiser's assessed value in excess of the following: 15 percent

variance from any assessment of $50,000 or less; 10 percent variance from any assessment in excess of $50,000 but not in excess of $500,000; 7.5 percent variance from any assessment in excess of $500,000 but not in excess of $1 million; or 5 percent variance from any assessment in excess of $1 million; or

(c) There is an assertion by the property appraiser to the Department of Revenue that there exists a consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions. The property appraiser shall notify the department of those portions of the tax roll for which the assertion is made. The department shall thereupon notify the clerk of the board who shall, within 15 days of the notification by the department, send the written decisions of the board to the department. Within 30 days of the receipt of the decisions by the department, the department shall notify the property appraiser of its decision relative to further judicial proceedings. If the department finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it shall so inform the property appraiser, who may thereupon bring suit in circuit court against the value adjustment board for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. However, when a final judicial decision is rendered as a result of an appeal filed pursuant to this paragraph which alters or changes an assessment of a parcel of property of any taxpayer not a party to such procedure, such taxpayer shall have 60 days from the date of the final judicial decision to file an action to contest such altered or changed assessment pursuant to s. 194.171(1), and the provisions of s. 194.171(2) shall not bar such action.

(2) Any taxpayer may bring an action to contest a tax assessment pursuant to s. 194.171.

(3) The circuit court proceeding shall be de novo, and the burden of proof shall be upon the party initiating the action.

History.—s. 23, ch. 83-204; s. 149, ch. 91-112; s. 982, ch. 95-147.

194.037 Disclosure of tax impact.—

(1) After hearing all petitions, complaints, appeals, and disputes, the clerk shall make public notice of the findings and results of the board in at least a quarter-page size advertisement of a standard size or tabloid size newspaper, and the headline shall be in a type no smaller than 18 point. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county. The newspaper selected shall be one of general interest and readership in the community, and not one of limited subject matter, pursuant to chapter 50. The headline shall read: TAX IMPACT OF VALUE ADJUSTMENT BOARD. The public notice shall list the members

of the value adjustment board and the taxing authorities to which they are elected. The form shall show, in columnar form, for each of the property classes listed under subsection (2), the following information, with appropriate column totals:

(a) In the first column, the number of parcels for which the board granted exemptions that had been denied or that had not been acted upon by the property appraiser.

(b) In the second column, the number of parcels for which petitions were filed concerning a property tax exemption.

(c) In the third column, the number of parcels for which the board considered the petition and reduced the assessment from that made by the property appraiser on the initial assessment roll.

(d) In the fourth column, the number of parcels for which petitions were filed but not considered by the board because such petitions were withdrawn or settled prior to the board's consideration.

(e) In the fifth column, the number of parcels for which petitions were filed requesting a change in assessed value, including requested changes in assessment classification.

(f) In the sixth column, the net change in taxable value from the assessor's initial roll which results from board decisions.

(g) In the seventh column, the net shift in taxes to parcels not granted relief by the board. The shift shall be computed as the amount shown in column 6 multiplied by the applicable millage rates adopted by the taxing authorities in hearings held pursuant to s. 200.065(2)(d) or adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution, but without adjustment as authorized pursuant to s. 200.065(6). If for any taxing authority the hearing has not been completed at the time the notice required herein is prepared, the millage rate used shall be that adopted in the hearing held pursuant to s. 200.065(2)(c).

(2) There must be a line entry in each of the columns described in subsection (1), for each of the following property classes:

(a) Improved residential property, which must be identified as "Residential."

(b) Improved commercial property, which must be identified as "Commercial."

(c) Improved industrial property, utility property, leasehold interests, subsurface rights, and other property not properly attributable to other classes listed in this section, which must be identified as "Industrial and Misc."

(d) Agricultural property, which must be identified as "Agricultural."

(e) High-water recharge property, which must be identified as "High-Water Recharge."

(f) Historic property used for commercial or certain nonprofit purposes, which shall be identified as "Historic Commercial or Nonprofit."

(g) Tangible personal property, which must be identified as "Business Machinery and Equipment."

(h) Vacant land and nonagricultural acreage, which must be identified as "Vacant Lots and Acreage."

(3) The form of the notice, including appropriate narrative and column descriptions, shall be prescribed by department rule and shall be brief and nontechnical to minimize confusion for the average taxpayer.

History.—s. 24, ch. 83-204; s. 150, ch. 91-112; s. 6, ch. 96-204; s. 5, ch. 97-117; s. 6, ch. 2007-321; s. 6, ch. 2008-197.

PART III

ASSESSMENT: PRESUMPTION OF CORRECTNESS

194.301 Challenge to ad valorem tax assessment.

194.3015 Burden of proof.

194.301 Challenge to ad valorem tax assessment.—

(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.

(2) In an administrative or judicial action in which an ad valorem tax assessment is challenged, the burden of proof is on the party initiating the challenge.

(a) If the challenge is to the assessed value of the property, the party initiating the challenge has the burden of proving by a preponderance of the evidence that the assessed value:

1. Does not represent the just value of the property after taking into account any applicable limits on annual increases in the value of the property;

2. Does not represent the classified use value or fractional value of the property if the property is required to be assessed based on its character or use; or

3. Is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

(b) If the party challenging the assessment satisfies the requirements of paragraph (a), the presumption provided in subsection (1) is overcome, and the value adjustment board or the court shall establish the assessment if there is

competent, substantial evidence of value in the record which cumulatively meets the criteria of s. 193.011 and professionally accepted appraisal practices. If the record lacks such evidence, the matter must be remanded to the property appraiser with appropriate directions from the value adjustment board or the court, and the property appraiser must comply with those directions.

(c) If the revised assessment following remand is challenged, the procedures described in this section apply.

(d) If the challenge is to the classification or exemption status of the property, there is no presumption of correctness, and the party initiating the challenge has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect.

History.—s. 1, ch. 97-85; s. 1, ch. 2009-121.

194.3015 Burden of proof.—

(1) It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. All cases establishing the every-reasonable-hypothesis standard were expressly rejected by the Legislature on the adoption of chapter 97-85, Laws of Florida. It is the further intent of the Legislature that any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent.

(2) This section is intended to clarify existing law and apply retroactively.

History.—s. 2, ch. 2009-121.

CHAPTER 286

PUBLIC BUSINESS: MISCELLANEOUS PROVISIONS

286.0105 Notices of meetings and hearings must advise that a record is required to appeal.

286.011 Public meetings and records; public inspection; criminal and civil penalties.

286.0113 General exemptions from public meetings.

286.0105 Notices of meetings and hearings must advise that a record is required to appeal.—

Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 200.065(3).

History.—s. 1, ch. 80-150; s. 14, ch. 88-216; s. 209, ch. 95-148.

286.011 Public meetings and records; public inspection; criminal and civil penalties.—

(1) All meetings of any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, including meetings with or attended by any person elected to such board or commission, but who has not yet taken office, at which official acts are to be taken are declared to be public meetings open to the public at all times, and no resolution, rule, or formal action shall be considered binding except as taken or made at such meeting. The board or commission must provide reasonable notice of all such meetings.

(2) The minutes of a meeting of any such board or commission of any such state agency or authority shall be promptly recorded, and such records shall be open to public inspection. The circuit courts of this state shall have jurisdiction to issue injunctions to enforce the purposes of this section upon application by any citizen of this state.

(3)(a) Any public officer who violates any provision of this section is guilty of a noncriminal infraction, punishable by fine not exceeding $500.

(b) Any person who is a member of a board or commission or of any state agency or authority of any county, municipal corporation, or political

subdivision who knowingly violates the provisions of this section by attending a meeting not held in accordance with the provisions hereof is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(c) Conduct which occurs outside the state which would constitute a knowing violation of this section is a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(4) Whenever an action has been filed against any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision to enforce the provisions of this section or to invalidate the actions of any such board, commission, agency, or authority, which action was taken in violation of this section, and the court determines that the defendant or defendants to such action acted in violation of this section, the court shall assess a reasonable attorney's fee against such agency, and may assess a reasonable attorney's fee against the individual filing such an action if the court finds it was filed in bad faith or was frivolous. Any fees so assessed may be assessed against the individual member or members of such board or commission; provided, that in any case where the board or commission seeks the advice of its attorney and such advice is followed, no such fees shall be assessed against the individual member or members of the board or commission. However, this subsection shall not apply to a state attorney or his or her duly authorized assistants or any officer charged with enforcing the provisions of this section.

(5) Whenever any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision appeals any court order which has found said board, commission, agency, or authority to have violated this section, and such order is affirmed, the court shall assess a reasonable attorney's fee for the appeal against such board, commission, agency, or authority. Any fees so assessed may be assessed against the individual member or members of such board or commission; provided, that in any case where the board or commission seeks the advice of its attorney and such advice is followed, no such fees shall be assessed against the individual member or members of the board or commission.

(6) All persons subject to subsection (1) are prohibited from holding meetings at any facility or location which discriminates on the basis of sex, age, race, creed, color, origin, or economic status or which operates in such a manner as to unreasonably restrict public access to such a facility.

(7) Whenever any member of any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision is charged with a violation of this section and is subsequently acquitted, the board or commission is authorized to reimburse said member for any portion of his or her reasonable attorney's fees.

(8) Notwithstanding the provisions of subsection (1), any board or commission of any state agency or authority or any agency or authority of any county, municipal corporation, or political subdivision, and the chief administrative or executive officer of the governmental entity, may meet in private with the entity's attorney to discuss pending litigation to which the entity is presently a party before a court or administrative agency, provided that the following conditions are met:

(a) The entity's attorney shall advise the entity at a public meeting that he or she desires advice concerning the litigation.

(b) The subject matter of the meeting shall be confined to settlement negotiations or strategy sessions related to litigation expenditures.

(c) The entire session shall be recorded by a certified court reporter. The reporter shall record the times of commencement and termination of the session, all discussion and proceedings, the names of all persons present at any time, and the names of all persons speaking. No portion of the session shall be off the record. The court reporter's notes shall be fully transcribed and filed with the entity's clerk within a reasonable time after the meeting.

(d) The entity shall give reasonable public notice of the time and date of the attorney-client session and the names of persons who will be attending the session. The session shall commence at an open meeting at which the persons chairing the meeting shall announce the commencement and estimated length of the attorney-client session and the names of the persons attending. At the conclusion of the attorney-client session, the meeting shall be reopened, and the person chairing the meeting shall announce the termination of the session.

(e) The transcript shall be made part of the public record upon conclusion of the litigation.

History.—s. 1, ch. 67-356; s. 159, ch. 71-136; s. 1, ch. 78-365; s. 6, ch. 85-301; s. 33, ch. 91-224; s. 1, ch. 93-232; s. 210, ch. 95-148; s. 1, ch. 95-353; s. 2, ch. 2012-25.

286.0113 General exemptions from public meetings.—

(1) That portion of a meeting that would reveal a security system plan or portion thereof made confidential and exempt by s. 119.071(3)(a) is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

(2)(a) For purposes of this subsection:

1. "Competitive solicitation" means the process of requesting and receiving sealed bids, proposals, or replies in accordance with the terms of a competitive process, regardless of the method of procurement.

2. "Team" means a group of members established by an agency for the purpose of conducting negotiations as part of a competitive solicitation.

(b)1. Any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive

solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

2. Any portion of a team meeting at which negotiation strategies are discussed is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution.

(c)1. A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.

2. The recording of, and any records presented at, the exempt meeting are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision or until 30 days after opening the bids, proposals, or final replies, whichever occurs earlier.

3. If the agency rejects all bids, proposals, or replies and concurrently provides notice of its intent to reissue a competitive solicitation, the recording and any records presented at the exempt meeting remain exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution until such time as the agency provides notice of an intended decision concerning the reissued competitive solicitation or until the agency withdraws the reissued competitive solicitation. A recording and any records presented at an exempt meeting are not exempt for longer than 12 months after the initial agency notice rejecting all bids, proposals, or replies.

(d) This subsection is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2016, unless reviewed and saved from repeal through reenactment by the Legislature.

History.—s. 2, ch. 2001-361; s. 44, ch. 2005-251; s. 2, ch. 2006-158; s. 2, ch. 2006-284; s. 13, ch. 2010-151; s. 2, ch. 2011-140.

FORMS

Taxpayers/Petitioners Complete and File with the VAB Clerk

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FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING

DR-486
R. 12/09
Rule 12D-16.002
Florida Administrative Code

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name		Agent
Mailing address for notices		Parcel ID and physical address or TPP account #
Phone	Fax	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ Send me a copy of the real property record card or tangible property worksheet with my hearing notice.

☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

Type of Property
☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition

Check one. If more than one, file a separate petition.

☐ Real property value
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Denial of exemption. Select or enter type: _____
☐ Denial for late filing of exemption or classification. Include a date-stamped copy of application.
☐ Tangible personal property value. A return required by s.193.052 must have been filed. (S.194.034, F. S.)

☐ Check here if this is a joint petition. Attach a list of parcels with the property appraiser's determination that parcels are substantially similar. (S. 194.011(3)(e) and (f), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_____ Signature, taxpayer
_____ Print name
_____ Date

_____ Signature, agent
_____ Professional license number or FBN

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.

Attach to DR-486
or DR-486PORT

Important Information About Required Payments Before The Tax Delinquency Date To Avoid Denial Of Your Petition

Required Partial Payment of Taxes To Avoid Denial Of Your Petition (Section 194.014, F.S.)

For properties that have a value adjustment board petition, State law requires a partial payment of taxes, and a full payment of non-ad valorem assessments, before the payment delinquency date. The payment delinquency date is normally April 1 following the assessment year under review, but this date can vary. If the required partial payment is not made before the delinquency date, the value adjustment board will deny your petition. The last day to make the partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

Petitioners should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the value adjustment board. A partial payment is not required only if the value adjustment board makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property (and for petitions about portability), the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
TAX DEFERRAL OR PENALTIES
REQUEST FOR HEARING

DR-486DP
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name		Agent
Mailing address for notices		Parcel ID and physical address or TPP account #
Phone	Fax	Email

The standard way to receive information is by US mail. If possible, I prefer ☐ email ☐ fax.

☐ I will not attend the hearing but would like my evidence considered. You must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the tax collector to cross examine or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

PART 2. Type of Deferral or Penalty Appeal

☐ Disapproval of homestead tax deferral

☐ Disapproval of affordable rental tax deferral

☐ Disapproval of recreational and commercial working waterfront tax deferral

☐ Penalties imposed under section 197.301, F.S., homestead, affordable rental housing property, or recreational and commercial working waterfront

You must submit a copy of the original application for tax deferral filed with the tax collector and related documents.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, enter the time needed for the entire group.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date

Signature, agent	Professional license number or FBN

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the tax collector.

FLORIDA
DEPARTMENT OF REVENUE

DR-486MU
N. 12/09
Page ___ of ___
Suggested form

VALUE ADJUSTMENT BOARD
ATTACHMENT TO SINGLE JOINT PETITION FOR MULTIPLE UNITS FILING

County _____
Phone _____

Each petition with any attachments must be filed with the proper filing fee or it will be invalid and rejected. Each parcel of property being appealed must be identified by a separate folio number. This form must be attached to a Form DR-486, when used.

Joint petitions filed by condominium, cooperative, or homeowners' associations as agents according to section 194.011(3)(e), F.S., should attach a copy of the board of administration or directors' resolution authorizing this filing.	
For Complex Only	
Name	Address
Mail notices to: ☐ owner ☐ agent	

Name			Home phone
Address		Apt	Work phone
City	State	Zip	Other

List the folio numbers for all parcels covered by this petition.
First 9 digits of real estate folio number _____ Enter last 4 digits of each folio number in the spaces below.

Total number of parcels this page: _____
Continue on additional pages, if needed.

Grand total, number of parcels filed, all pages _____

Number of pages, including this one: ___

Signatures and Certification

Under penalties of perjury, I declare that I have read this attachment and the facts in it are true. If I am signing and filing this attachment and the related petition as an agent of the taxpayer/owner, I certify that I am duly authorized to do so.

_____ _____
Signature, petitioner/agent Date

Attached or indicated below is the property appraiser's determination that the parcels are substantially similar as required by s. 194.011(3)(e) or (3)(f), F.S.

The parcels on this form are substantially similar as required by s. 194.011(3)(e) or (3)(f), F.S.

_____ _____
Signature, property appraiser Date

ATTACHMENT TO SINGLE JOINT PETITION

DR-486MU
N. 12/09
Page ___ of ___

Enter last 4 digits of each folio number in the spaces below.

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE
REQUEST FOR HEARING

DR-486PORT
R. 12/09
Rule 12D-16.002
Florida Administrative Code

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Agent	
Mailing address for notices	Email	
	Phone	Fax

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Reason for Petition

Check all that apply.

☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.

☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: $ _____

☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_____ _____ _____
Signature, taxpayer | Print name | Date

_____ _____
Signature, agent | Professional license number or FBN

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

☐ I am filing this petition after the deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.

Attach to DR-486
or DR-486PORT

Important Information About Required Payments Before The Tax Delinquency Date To Avoid Denial Of Your Petition

Required Partial Payment of Taxes To Avoid Denial Of Your Petition (Section 194.014, F.S.)

For properties that have a value adjustment board petition, State law requires a partial payment of taxes, and a full payment of non-ad valorem assessments, before the payment delinquency date. The payment delinquency date is normally April 1 following the assessment year under review, but this date can vary. If the required partial payment is not made before the delinquency date, the value adjustment board will deny your petition. The last day to make the partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

Petitioners should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the value adjustment board. A partial payment is not required only if the value adjustment board makes a final decision on a petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property (and for petitions about portability), the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment before the delinquency date must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

FLORIDA
DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
WITHDRAWAL OF PETITION

DR-485WI
N. 12/09
Rule 12D-16.002
Florida Administrative Code
TC

To the value adjustment board of	County
Address	

From		☐ Taxpayer ☐ Agent	
Parcel ID		Petition #	
Property address		Mailing address	
Email		Phone	

I do not wish to have a decision entered by the board or special magistrate. I understand that withdrawing this petition may mean I lose my right to file an appeal of the assessment in circuit court.*
The petition is withdrawn for the reason below.

☐ The petitioner agrees with the determination of the property appraiser or tax collector.

☐ The petitioner and property appraiser or tax collector have reached a settlement.
Value settled on $

☐ The petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board.

☐ Other reason, specify:

Signature, taxpayer		OR	Signature, petitioner or agent If signed by agent, I am authorized to withdraw this petition.
Print name	Date		Print name Date

*If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment (sections 193.155(8)(l), 194.036, 194.171(2), and 196.151, F.S.).

FORMS

Miscellaneous Forms for Use by VAB Clerks

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FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING

DR-481
N. 12/09
Rule 12D-16.002
Florida Administrative Code

County	Petition #	Petition type
Petitioner name		From
Address		Address
Parcel number, account number, or legal address		Phone ext. Fax E-mail

☐ Box 1

A hearing has been scheduled for
- ☐ your petition
- ☐ the continuation of your hearing after remand
- ☐ other _____

☐ Box 2

A good cause hearing has been scheduled for
- ☐ your late filed petition
- ☐ other _____

If both Box 1 and 2 are checked, your good cause hearing will be immediately followed by a hearing on your petition, if good cause is found.

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time		
Time reserved		

Bring _____ copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

☐ Enclosed is a copy of the property record card

You have the right to reschedule your hearing one time without cause by submitting a written request to the VAB clerk at the address above at least five calendar days before the originally scheduled hearing (s. 194.032(2), F.S.). All other requests for rescheduling must include a statement of good cause with supporting documents.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. If you want to participate in the evidence exchange, your evidence is due by _____ at _____. At the hearing, you have the right to have witnesses sworn.

_____ _____
Signature, deputy clerk Date

For a list of potential magistrates	Phone	ext.	Web
For a copy of the value adjustment board uniform rules of procedure	Phone	ext.	Web

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. If you are hearing or voice impaired, call _____.

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
CLERK'S NOTICE

DR-485WCN
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

_____ County

To	From _____ Clerk, Value Adjustment Board Address
Petition #	Phone
Agent #	Email

This notice will inform the parties of the following action taken on the petition.

☐ You have 10 days to complete the petition and return it to the value adjustment board. (Rule 12D-9.012(9), F.A.C.)

☐ The petition will not be set for hearing because it was not completed and filed as specified in the previous clerk's notice. (Rule 12D-9.015(9), F.A.C.)

☐ The board found good cause for your failure to file your petition on time. The clerk will schedule a hearing by separate notice (Rule 12D-9.015(11), F.A.C.)

☐ The board did not find good cause for your failure to file your petition on time. Your petition will not be scheduled for hearing. (Rule 12D-9.015(11), F.A.C.)

☐ Your petition was returned. There was no filing fee included with the petition.

☐ We received duplicate petitions for this property. The VAB is trying to resolve this issue. Please contact the clerk when you receive this notice.

☐ The property appraiser has produced a revised assessment after remand (attached). If you do not agree with the revised assessment, you have the right to present additional evidence at a continuation hearing. You must notify the VAB clerk and request a continuation hearing within 25 days of the date of this notice. (Rule 12D-9.029, F.A.C.)

☐ The board found good cause to reschedule your hearing. Your new hearing date will be sent to you.

☐ The board did not find good cause to reschedule your hearing. Your hearing will be held on _____ at _____.

☐ Other, specify

Certificate of Service

I certify a true copy was served by US mail or the method requested on the petitioner's form on:

☐ petitioner _____
☐ other _____

☐ A copy was provided to the property appraiser.

_____ _____
Signature, deputy clerk Date

FLORIDA DEPARTMENT OF REVENUE

CROSS-COUNTY NOTICE OF APPEAL AND PETITION TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

DR-486XCO
R. 12/09
Rule 12D-16.002
Florida Administrative Code

For use by the Clerk of the Value Adjustment Board (VAB)

Completed by VAB Clerk in the County of the New Homestead	
To: Clerk of the VAB, County of	From: Clerk of the VAB, County of
Contact Name	Contact Name
Address	Address
Phone ext.	Phone ext.
Email	Email
Fax	Fax

The attached petition appeals actions of the property appraiser in your county.

I certify that this petition to the Value Adjustment Board was filed with me on _____(Date)

_____
Signature, clerk of the value adjustment board

INSTRUCTIONS

Clerk of the VAB, County of the New Homestead

Use this form if a petition is filed because:

1. A taxpayer does not agree with the amount of the assessment limitation difference for which the taxpayer qualifies as stated by the property appraiser in the county of the previous homestead, or
2. The property appraiser in the county of the previous homestead
   a. has said that the taxpayer does not qualify to transfer any assessment limitation difference, or
   b. has not provided sufficient information to grant the assessment difference transfer.

When a taxpayer files a petition to the VAB in the county of the new homestead property, the clerk of the VAB in that county will send this notice, Form DR-486XCO, to the clerk of the VAB in the county of the previous homestead if the petition form DR-486PORT check box indicates there is an issue with the homestead in the previous county. Attach the taxpayer's petition form.

Clerk of the VAB, County of the Previous Homestead

The attached petition appeals the actions of the property appraiser in your county. If your VAB has already adjourned, it must reconvene. When the VAB makes a decision on the attached petition, promptly send a copy of the decision to the petitioner and the clerk of the VAB in the county of the new homestead.

FLORIDA
DEPARTMENT OF REVENUE

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488
R. 12/09

Section 193.122, Florida Statutes

Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20 __

The Value Adjustment Board of _____ County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) ☐ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures* are correct to the best of our knowledge:

1. Taxable value of ☐ real property ☐ tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	$ _____
2. Net change in taxable value due to actions of the Board	$ _____
3. Taxable value of ☐ real property ☐ tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	$ _____

*All values entered should be county taxable values. School and other taxing authority values may differ.

_____ _____
Signature, Chair of the Value Adjustment Board Date

Continued on page 2

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

PROCEDURES Tax Roll Year 20 __

The value adjustment board has met the requirements below. Check all that apply.

The board:

☐ 1.	Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
☐ 2.	Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
☐ 3.	Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
☐ 4.	Considered only petitions filed by the deadline or found to have good cause for filing late.
☐ 5.	Noticed all meetings as required by section 286.011, F.S.
☐ 6.	Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
☐ 7.	Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
☐ 8.	Ensured that all decisions contained the required findings of fact and conclusions of law.
☐ 9.	Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
☐ 10.	Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

_____ _____
Signature, Chair of the Value Adjustment Board Date

FLORIDA
DEPARTMENT OF REVENUE

INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488P
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Tax Roll Year 20__

The Value Adjustment Board of _____ County has not completed its hearings and certifies on order of the Board of County commissioners according to sections 197.323 and 193.122(1), F.S., that the

(Check one.) ☐ Real Property ☐ Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

_____ _____
Signature, Chair of the Value Adjustment Board Date

NOTICE

TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529
R. 12/09
Rule 12D-16.002
Florida Administrative Code

_____ County Tax Year ☐☐☐☐

Members of the Board	
Honorable	Board of County Commissioners, District No.
Honorable	Board of County Commissioners, District No.
Honorable	School Board, District No.
Citizen Member	Business owner within the school district
Citizen Member	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in County Taxable Value Due to Board Actions	Shift in Taxes Due to Board Actions
	Exemptions		Assessments*		Both		
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential						$	$
Commercial						$	$
Industrial and miscellaneous						$	$
Agricultural or classified use						$	$
High-water recharge						$	$
Historic commercial or nonprofit						$	$
Business machinery and equipment						$	$
Vacant lots and acreage						$	$
TOTALS						$	$

All values should be county taxable values. School and other taxing authority values may differ.
*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.		
Chair's name	Phone	ext.
Clerk's name	Phone	ext.

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FORMS
Decision Forms

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FLORIDA DEPARTMENT OF REVENUE

DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes

_____ County

DR-485D
N. 3/12 TC
Rule 12D-16.002
Florida Administrative Code
Provisional

Petitioner		Petition #	
Mailing address		Property address, if different	
Parcel ID		Tax year	
Appeal of	☐ Assessment ☐ Denial of classification or exemption ☐ Whether the property was substantially complete on Jan 1		

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on _____. The tax collector's records also reflect that the payment requirements for petitions pending before the VAB have not been met.

If you have evidence that your required payment was made before the delinquent date, please contact our office immediately at _____

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (Ss. 193.155(8)(l), 194.036, 194.171(2), and 196.151, F.S.)

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

INFORMATION ABOUT PAYMENTS

Florida law requires the value adjustment board to deny a petition if the petitioner does not make the payment required below before the taxes become delinquent, usually on April 1. These payment requirements are summarized below.

Required Payment for Appeal of Assessment

For petitions on the value, including portability, the required payment must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

Required Payment for Other Appeals

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the required payment must include:

- All of the non-ad valorem assessments, and
- The amount of the tax that the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: County Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000

<VAB return address>

<Petitioner name>
<Petitioner address>

Tax year:
Agenda or petition number:
Account or parcel number:
Date of decision:
Date notice mailed:
Certification date:

DR-485M, R. 11/12
Rule 12D-16.002, F.A.C., Eff. 11/12

NOTICE OF DECISION OF THE VALUE ADJUSTMENT BOARD
County, Florida

The Value Adjustment Board (VAB) approved and adopted as its decision the special magistrate's written recommendations, previously mailed to you on the "Decision of the Value Adjustment Board" form.

The Special Magistrate's written recommendations indicate whether tax relief has been granted by the VAB. This assessment(s) was certified on the date on the reverse side of this notice and has been incorporated into the final tax roll.

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Value Adjustment Board

FLORIDA DEPARTMENT OF REVENUE

VALUE ADJUSTMENT BOARD
REMAND TO PROPERTY APPRAISER

DR-485R
N. 12/09
Rule 12D-16.002
Florida Administrative Code

Section 1. Completed by Value Adjustment Board or Special Magistrate

Petition #	County	Parcel ID	Date

To: Property Appraiser		From: Clerk or Special Magistrate	
Name		Name	
Address		Address	

The value adjustment board or special magistrate has:

☐ Determined that the property appraiser's value is incorrect (section 194.301, F.S.).

☐ Granted a property classification.

Include findings of fact on which this remand decision is based or reference and attach Form DR-485V, Form DR-485XC, or other document with these items completed.

Include conclusions of law on which this remand decision is based or reference and attach Form DR-485V, Form DR-485XC, or other document with these items completed.

Appropriate remand directions to property appraiser:

The board retains authority to make a final decision on this petition.

Section 1. Completed by Property Appraiser

Provide a revised just value or a classified use value and return this form to the clerk of the board.

Just Valuation		OR	Classified Use Valuation
Previous $	Revised $		$

Signature, property appraiser _____ Print name _____ Date _____

Use additional pages, if needed.

FLORIDA DEPARTMENT OF REVENUE

DECISION OF THE VALUE ADJUSTMENT BOARD
VALUE PETITION

DR-485V
R. 11/12
Rule 12D-16.002, F.A.C.
Effective 11/12

County _____

The actions below were taken on your petition.

☐ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition #	Parcel ID
Petitioner name _____ The petitioner is: ☐ taxpayer of record ☐ taxpayer's agent ☐ other, explain: _____	Property address

Decision Summary ☐ Denied your petition ☐ Granted your petition ☐ Granted your petition in part

Value Lines 1 and 4 must be completed	Value from TRIM Notice	Before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	After Board Action
1. Just value, required			
2. Assessed or classified use value,* if applicable			
3. Exempt value,* enter "0" if none			
4. Taxable value,* required			

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact

Conclusions of Law

☐ **Recommended Decision of Special Magistrate** Finding and conclusions above are recommendations.

Signature, special magistrate	Print name	Date
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address _____
If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call _____ or visit our web site at _____

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

FLORIDA DEPARTMENT OF REVENUE

DECISION OF THE VALUE ADJUSTMENT BOARD
EXEMPTION, CLASSIFICATION, OR
ASSESSMENT DIFFERENCE TRANSFER PETITION

DR-485XC
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

The actions below were taken on your petition in the County of _____.

☐ These actions are a recommendation only, not final ☐ These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 196.151, and 197.2425, Florida Statutes.)

Petition #	Parcel ID
Petitioner name _____ The petitioner is: ☐ taxpayer of record ☐ taxpayer's agent ☐ other, explain: _____	Property address

Decision Summary ☐ Denied your petition ☐ Granted your petition ☐ Granted your petition in part

Lines 1 and 4 must be completed	Value from TRIM Notice	Value before Board Action Value presented by property appraiser Rule 12D-9.025(10), F.A.C.	Value after Board Action
1. Just value, required			
2. Assessed or classified use value,* if applicable			
3. Exempt value,* enter "0" if none			
4. Taxable value,* required			

*All values entered should be county taxable values. School and other taxing authority values may differ. (Section 196.031(7), F.S.)

Exemption, Classification, or Assessment Difference Transfer

☐ Homestead ☐ Widow/er ☐ Blind ☐ Totally and permanently disabled veteran
☐ Low-income senior ☐ Disabled ☐ Disabled veteran ☐ Use classification, specify _____
☐ Parent/grandparent assessment reduction ☐ Deployed military ☐ Use exemption, specify _____
☐ Transfer of homestead assessment difference ☐ Other, specify _____

Reasons for Decision Fill-in fields will expand or add pages, as needed.

Findings of Fact

Conclusions of Law

☐ **Recommended Decision of Special Magistrate** The finding and conclusions above are recommendations.

Signature, special magistrate	Print name	Date
Signature, VAB clerk or special representative	Print name	Date

If this is a recommended decision, the board will consider the recommended decision on _____ at _____ ☐ AM ☐ PM.
Address _____
If the line above is blank, please call _____ or visit our web site at _____

☐ **Final Decision of the Value Adjustment Board**

Signature, chair, value adjustment board	Print name	Date of decision
Signature, VAB clerk or representative	Print name	Date mailed to parties

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FORMS

Property Appraiser and Tax Collector Notices to Taxpayers

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FLORIDA DEPARTMENT OF REVENUE

NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION OR CLASSIFICATION BY THE COUNTY PROPERTY APPRAISER

DR-490
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

To:		County
		Parcel ID or property description

YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

EXEMPTION DENIED

☐ Homestead – up to $50,000	☐ Total and permanent disability (quadriplegics)
☐ Additional homestead – age 65 and older	☐ Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
☐ Widowed - $500 ☐ Blind - $500	
☐ Disabled - $500 ☐ Disabled veteran - $5,000	☐ Veteran's service connected (total and permanent disability)
☐ Deployed military	☐ Disabled veteran discount
☐ Other exemptions, explain:	

CLASSIFICATION DENIED ☐ Agricultural ☐ High-water recharge ☐ Historic ☐ Conservation

OTHER DENIAL ☐ describe:

THIS DENIAL IS ☐ Total ☐ Partial If partial, explain.

REASON FOR DENIAL OR PARTIAL DENIAL	On January 1 of the tax year you did not:
☐ Make the property claimed as homestead your permanent residence. (ss. 196.011 and 196.031, F.S.)	☐ Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.).
☐ Have legal or beneficial title to your property.	☐ Use the property for the specified purpose. (Ch. 193, F.S.)
☐ Meet other statutory requirements, specifically:	

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

Signature, property appraiser or deputy County Date

PROPERTY APPRAISER CONTACT	
Print name	Web site
Mailing address	Email
	Phone
	Fax
VALUE ADJUSTMENT BOARD CONTACT	
Web site	Phone
Email	Fax

FLORIDA DEPARTMENT OF REVENUE

NOTICE OF DENIAL OF TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

DR-490PORT
R. 12/09
Rule 12D-16.002
Florida Administrative Code
TC

To:		From Property Appraiser, County of
		Contact name
		Address

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

Your application to transfer an assessment difference from our previous homestead to your new homestead was not approved because:

☐ 1. The information provided on you application was inaccurate or incomplete and could not be verified.

☐ 2. The property appraiser from the county of your previous homestead could not verify your homestead information.

☐ 3. The property appraiser from the county of your previous homestead did not provide sufficient information to grant a transfer of assessment difference to the new homestead.

☐ 4. The property identified as your previous homestead did not have homestead exemption in either of the two preceding years.

☐ 5. The homestead exemption is still being claimed on your previous homestead and is inconsistent with your transfer of a homestead assessment difference.

☐ 6. You did not establish you new homestead within the required time, or otherwise do not qualify for homestead exemption.

☐ 7. You did not meet other statutory requirements, specifically:

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 193.155(8)(i), Florida Statutes. Petitions involving denials of transfer of homestead assessment difference are due by the 25th day after the mailing of the Notice of Proposed Property Taxes.

Signature, property appraiser or deputy _____ County _____ Date _____

PROPERTY APPRAISER CONTACT	
Print name	Email
Mailing address	Phone
	Fax

VALUE ADJUSTMENT BOARD CONTACT		
Email	Phone	Fax

FLORIDA DEPARTMENT OF REVENUE

DR-571A
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

DISAPPROVAL OF APPLICATION FOR TAX DEFERRAL

Homestead, Affordable Rental Housing, or Working Waterfront

Parcel ID		County	
To		Type of Property ☐ Homestead ☐ Affordable rental housing ☐ Recreational or commercial working waterfront	

Your application for deferral of tax payments was denied because

☐ The total of deferred taxes, non-ad valorem assessments and interest, and all other unsatisfied liens on the property is more than 85% of the just value of the property.

☐ The total of the primary mortgage financing is more than 70% of the just value of the property.

☐ You did not meet other statutory requirements, specifically: Field will expand online or add pages, if needed.

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local tax collector. You may also file an appeal with the county value adjustment board, according to section 197.2425, Florida Statutes. Petitions involving denials of tax deferrals are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the tax collector.

A copy of this notice was ☐ personally delivered or ☐ sent by registered mail to the applicant.

Signature, tax collector

Date mailed

Contact name		Email	
Address		Phone	
		Fax	

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APPENDIX

OTHER LEGAL RESOURCES AND REFERENCE MATERIALS

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Introduction

These materials are an additional resource to be referenced in combination with the Uniform Policies and Procedures Manual. This set of documents is available on the Department's website along with the manual. The board clerk should make this set of documents available on an existing website or provide a link to the Department's website.

This set of Other Legal Resources and Reference Materials contains:

1. Parts of the Florida Constitution, Florida Statutes, and Florida Administrative Code, that address the production of original assessments.

   These documents are limited to provisions of law that relate to the production of original assessment rolls by property appraisers. Value adjustment boards and special magistrates are not authorized to produce original assessments, but they are authorized to conduct administrative reviews of assessments that include establishing revised assessments when required by law. Value adjustment boards and special magistrates must use these same provisions of law, when applicable, in the administrative review of assessments produced by property appraisers.

2. Department's Guidelines
   a. The Florida Real Property Appraisal Guidelines
   b. Tangible Personal Property Appraisal Guidelines
   c. Classified Use Real Property Guidelines for Agricultural Property

   The guidelines are required by law and are intended to be used as aid and assistance in the production of original assessment rolls by property appraisers. The guidelines do not have the force or effect of law. Within the scope of their authority and when appropriate, value adjustment boards and special magistrates may consider these guidelines in the administrative review of assessments.

3. Taxpayer brochure: Petitions to the Value Adjustment Board

4. Links to internet resources

Appendix Contents:

Other Legal Resources and Reference Materials

Page

Florida Constitution, Article VII:

Section 1. Taxation; Appropriations; State Expenses; State Revenues....118
Section 2. Taxes; Rate....119
Section 3. Taxes; Exemptions....119
Section 4. Taxation; Assessments....121
Section 6. Homestead Exemptions....124

Florida Statutes:

Chapter 192 Taxation; General Provisions....127
Chapter 193 Assessments....143
Part I General Provisions....143
Part II Special Classes of Property....185
Chapter 195 Property Assessment Administration and Finance (Excerpt)....205
Chapter 196 Exemption....213
Chapter 197 Tax Collections; Sales; and Liens (Excerpt)....276
Chapter 200 Determination of Millage (Excerpt)....285

Florida Administrative Code: (Excerpts)

Chapter 12D-5 Agricultural and Outdoor Recreational or Park Lands....290
Chapter 12D-6 Mobile Homes, Prefabricated or Modular Housing Units, Pollution Control Devices, and Fee Time-Share Developments....296
Chapter 12D-7 Exemptions....303
Chapter12D-8 Assessment Roll Preparation and Approval (Excerpt)....322
Chapter 12D-13 Tax Collectors Rules and Regulations (Excerpt)....389

Department's Guidelines.... 399

Taxpayer brochure: *Petitions to the Value Adjustment Board*.... 400

Links to internet resources 402

EXCERPT OF ARTICLE VII FINANCE AND TAXATION

SECTION 1. Taxation; appropriations; state expenses; state revenue limitation.
SECTION 2. Taxes; rate.
SECTION 3. Taxes; exemptions.
SECTION 4. Taxation; assessments.
SECTION 6. Homestead exemptions.

SECTION 1. Taxation; appropriations; state expenses; state revenue limitation.—

(a) No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.

(b) Motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, as defined by law, shall be subject to a license tax for their operation in the amounts and for the purposes prescribed by law, but shall not be subject to ad valorem taxes.

(c) No money shall be drawn from the treasury except in pursuance of appropriation made by law.

(d) Provision shall be made by law for raising sufficient revenue to defray the expenses of the state for each fiscal period.

(e) Except as provided herein, state revenues collected for any fiscal year shall be limited to state revenues allowed under this subsection for the prior fiscal year plus an adjustment for growth. As used in this subsection, "growth" means an amount equal to the average annual rate of growth in Florida personal income over the most recent twenty quarters times the state revenues allowed under this subsection for the prior fiscal year. For the 1995-1996 fiscal year, the state revenues allowed under this subsection for the prior fiscal year shall equal the state revenues collected for the 1994-1995 fiscal year. Florida personal income shall be determined by the legislature, from information available from the United States Department of Commerce or its successor on the first day of February prior to the beginning of the fiscal year. State revenues collected for any fiscal year in excess of this limitation shall be transferred to the budget stabilization fund until the fund reaches the maximum balance specified in Section 19(g) of Article III, and thereafter shall be refunded to taxpayers as provided by general law. State revenues allowed under this subsection for any fiscal year may be increased by a two-thirds vote of the membership of each house of the legislature in a separate bill that contains no other subject and that sets forth the dollar amount by which the state revenues allowed will be increased. The vote may not be taken less than seventy-two hours after the third reading of the bill. For purposes of this subsection, "state revenues" means taxes, fees, licenses, and charges for services imposed by the legislature on individuals, busi-

nesses, or agencies outside state government. However, "state revenues" does not include: revenues that are necessary to meet the requirements set forth in documents authorizing the issuance of bonds by the state; revenues that are used to provide matching funds for the federal Medicaid program with the exception of the revenues used to support the Public Medical Assistance Trust Fund or its successor program and with the exception of state matching funds used to fund elective expansions made after July 1, 1994; proceeds from the state lottery returned as prizes; receipts of the Florida Hurricane Catastrophe Fund; balances carried forward from prior fiscal years; taxes, licenses, fees, and charges for services imposed by local, regional, or school district governing bodies; or revenue from taxes, licenses, fees, and charges for services required to be imposed by any amendment or revision to this constitution after July 1, 1994. An adjustment to the revenue limitation shall be made by general law to reflect the fiscal impact of transfers of responsibility for the funding of governmental functions between the state and other levels of government. The legislature shall, by general law, prescribe procedures necessary to administer this subsection.

History.—Am. H.J.R. 2053, 1994; adopted 1994.

SECTION 2. Taxes; rate.—

All ad valorem taxation shall be at a uniform rate within each taxing unit, except the taxes on intangible personal property may be at different rates but shall never exceed two mills on the dollar of assessed value; provided, as to any obligations secured by mortgage, deed of trust, or other lien on real estate wherever located, an intangible tax of not more than two mills on the dollar may be levied by law to be in lieu of all other intangible assessments on such obligations.

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars.

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the

county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this exemption may be granted to a property owner shall be determined by general law.

(e) By general law and subject to conditions specified therein, twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

[1](f) There shall be granted an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, including real property encumbered by perpetual conservation easements or by other perpetual conservation protections, as defined by general law.

(g) By general law and subject to the conditions specified therein, each person who receives a homestead exemption as provided in section 6 of this article; who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard; and who was deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature shall receive an additional exemption equal to a percentage of the taxable value of his or her homestead property. The applicable percentage shall be calculated as the number of days during the preceding calendar year the person was deployed on active duty outside the continental United States, Alaska, or Hawaii in support of military operations designated by the legislature divided by the number of days in that year.

History.—Am. S.J.R.'s 9-E, 15-E, 1980; adopted 1980; Am. C.S. for S.J.R.'s 318, 356, 1988; adopted 1988; Am. S.J.R. 152, 1992; adopted 1992; Am. H.J.R. 969, 1997; adopted 1998; Am. C.S. for S.J.R. 2-D, 2007; adopted 2008; Ams. proposed by Taxation and Budget Reform Commission, Revision Nos. 3 and 4, 2008, filed with the Secretary of State April 28,

2008; adopted 2008; Am. H.J.R. 833, 2009; adopted 2010.

[1] **Note**.—This subsection, originally designated (g) by Revision No. 4 of the Taxation and Budget Reform Commission, 2008, was redesignated (f) by the editors to conform to the redesignation of subsections by Revision No. 3 of the Taxation and Budget Reform Commission, 2008.

SECTION 4. Taxation; assessments.—

By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(a) Agricultural land, land producing high water recharge to Florida's aquifers, or land used exclusively for noncommercial recreational purposes may be classified by general law and assessed solely on the basis of character or use.

(b) As provided by general law and subject to conditions, limitations, and reasonable definitions specified therein, land used for conservation purposes shall be classified by general law and assessed solely on the basis of character or use.

(c) Pursuant to general law tangible personal property held for sale as stock in trade and livestock may be valued for taxation at a specified percentage of its value, may be classified for tax purposes, or may be exempted from taxation.

(d) All persons entitled to a homestead exemption under Section 6 of this Article shall have their homestead assessed at just value as of January 1 of the year following the effective date of this amendment. This assessment shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on January 1st of each year; but those changes in assessments shall not exceed the lower of the following:

a. Three percent (3%) of the assessment for the prior year.

b. The percent change in the Consumer Price Index for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) No assessment shall exceed just value.

(3) After any change of ownership, as provided by general law, homestead property shall be assessed at just value as of January 1 of the following year, unless the provisions of paragraph (8) apply. Thereafter, the homestead shall be assessed as provided in this subsection.

(4) New homestead property shall be assessed at just value as of January 1st of the year following the establishment of the homestead, unless the provisions of paragraph (8) apply. That assessment shall only change as provided in this subsection.

(5) Changes, additions, reductions, or improvements to homestead property shall be assessed as provided for by general law; provided, however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(6) In the event of a termination of homestead status, the property shall be assessed as provided by general law.

(7) The provisions of this amendment are severable. If any of the provisions of this amendment shall be held un-

constitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any remaining provisions of this amendment.

(8)a. A person who establishes a new homestead as of January 1, 2009, or January 1 of any subsequent year and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of either of the two years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. If this revision is approved in January of 2008, a person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007. The assessed value of the newly established homestead shall be determined as follows:

1. If the just value of the new homestead is greater than or equal to the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or the difference between the just value and the assessed value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this subsection.

2. If the just value of the new homestead is less than the just value of the prior homestead as of January 1 of the year in which the prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the prior homestead and multiplied by the assessed value of the prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this sub-subparagraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals $500,000. Thereafter, the homestead shall be assessed as provided in this subsection.

b. By general law and subject to conditions specified therein, the Legislature shall provide for application of this paragraph to property owned by more than one person.

(e) The legislature may, by general law, for assessment purposes and subject to the provisions of this subsection, allow counties and municipalities to authorize by ordinance that historic property may be assessed solely on the basis of character or use. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The requirements for eligible properties must be specified by general law.

(f) A county may, in the manner prescribed by general law, provide for a reduction in the assessed value of homestead property to the extent of any increase in the assessed value of that property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive grandparents or parents of the owner of the proper-

ty or of the owner's spouse if at least one of the grandparents or parents for whom the living quarters are provided is 62 years of age or older. Such a reduction may not exceed the lesser of the following:

(1) The increase in assessed value resulting from construction or reconstruction of the property.

(2) Twenty percent of the total assessed value of the property as improved.

(g) For all levies other than school district levies, assessments of residential real property, as defined by general law, which contains nine units or fewer and which is not subject to the assessment limitations set forth in subsections (a) through (d) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) After a change of ownership or control, as defined by general law, including any change of ownership of a legal entity that owns the property, such property shall be assessed at just value as of the next assessment date. Thereafter, such property shall be assessed as provided in this subsection.

(4) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

(h) For all levies other than school district levies, assessments of real property that is not subject to the assessment limitations set forth in subsections (a) through (d) and (g) shall change only as provided in this subsection.

(1) Assessments subject to this subsection shall be changed annually on the date of assessment provided by law; but those changes in assessments shall not exceed ten percent (10%) of the assessment for the prior year.

(2) No assessment shall exceed just value.

(3) The legislature must provide that such property shall be assessed at just value as of the next assessment date after a qualifying improvement, as defined by general law, is made to such property. Thereafter, such property shall be assessed as provided in this subsection.

(4) The legislature may provide that such property shall be assessed at just value as of the next assessment date after a change of ownership or control, as defined by general law, including any change of ownership of the legal entity that owns the property. Thereafter, such property shall be assessed as provided in this subsection.

(5) Changes, additions, reductions, or improvements to such property shall be assessed as provided for by general law; however, after the adjustment for any change, addition, reduction, or improvement, the property shall be assessed as provided in this subsection.

[1](i) The legislature, by general law and subject to conditions specified there-

in, may prohibit the consideration of the following in the determination of the assessed value of real property used for residential purposes:

(1) Any change or improvement made for the purpose of improving the property's resistance to wind damage.

(2) The installation of a renewable energy source device.

[2](j)

(1) The assessment of the following working waterfront properties shall be based upon the current use of the property:

a. Land used predominantly for commercial fishing purposes.

b. Land that is accessible to the public and used for vessel launches into waters that are navigable.

c. Marinas and drystacks that are open to the public.

d. Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.

(2) The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.

History.—Am. S.J.R. 12-E, 1980; adopted 1980; Am. H.J.R. 214, 1987; adopted 1988; Am. by Initiative Petition filed with the Secretary of State August 3, 1992; adopted 1992; Am. H.J.R. 969, 1997; adopted 1998; Am. proposed by Constitution Revision Commission, Revision No. 13, 1998, filed with the Secretary of State May 5, 1998; adopted 1998; Am. C.S. for H.J.R. 317, 2002; adopted 2002; Am. C.S. for S.J.R. 2-D, 2007; adopted 2008; Ams. Proposed by Taxation and Budget Reform Commission, Revision Nos. 3, 4, and 6, 2008, filed with the Secretary of State April 28, 2008; adopted 2008.

[1]**Note.**—This subsection, originally designated (h) by Revision No. 3 of the Taxation and Budget Reform Commission, 2008, was redesignated (i) by the editors to conform to the redesignation of subsections by Revision No. 4 of the Taxation and Budget Reform Commission, 2008.

[2]**Note.**—This subsection, originally designated (h) by Revision No. 6 of the Taxation and Budget Reform Commission, 2008, was redesignated (j) by the editors to conform to the redesignation of subsections by Revision No. 4 of the Taxation and Budget Reform Commission, 2008, and the creation of a new (h) by Revision No. 3 of the Taxation and Budget Reform Commission, 2008.

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years. The exemption shall not apply with respect to any assessment roll

until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(b) Not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit. No exemption shall exceed the value of the real estate assessable to the owner or, in case of ownership through stock or membership in a corporation, the value of the proportion which the interest in the corporation bears to the assessed value of the property.

(c) By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

(d) The legislature may, by general law, allow counties or municipalities, for the purpose of their respective tax levies and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the property to any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars and who has maintained thereon the permanent residence of the owner for not less than twenty-five years and who has attained age sixty-five and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related and a

copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general law, waive the annual application requirement in subsequent years. This subsection is self-executing and does not require implementing legislation.

(f) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to the:

(1) Surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

(2) Surviving spouse of a first responder who died in the line of duty.

(3) As used in this subsection and as further defined by general law, the term:

a. "First responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.

b. "In the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

History.—Am. S.J.R. 1-B, 1979; adopted 1980; Am. S.J.R. 4-E, 1980; adopted 1980; Am. H.J.R. 3151, 1998; adopted 1998; Am. proposed by Constitution Revision Commission, Revision No. 13, 1998, filed with the Secretary of State May 5, 1998; adopted 1998; Am. H.J.R. 353, 2006; adopted 2006; Am. H.J.R. 631, 2006; adopted 2006; Am. C.S. for S.J.R. 2-D, 2007; adopted 2008; Am. S.J.R. 592, 2011; adopted 2012; Am. H.J.R. 93, 2012; adopted 2012; Am. H.J.R. 169, 2012; adopted 2012.

TITLE XIV
TAXATION AND FINANCE

CHAPTER 192
TAXATION: GENERAL PROVISIONS

192.001 Definitions.
192.0105 Taxpayer rights.
192.011 All property to be assessed.
192.032 Situs of property for assessment purposes.
192.037 Fee timeshare real property; taxes and assessments; escrow.
192.042 Date of assessment.
192.047 Date of filing.
192.048 Electronic transmission.
192.053 Lien for unpaid taxes.
192.071 Administration of oaths.
192.091 Commissions of property appraisers and tax collectors.
192.102 Payment of property appraisers' and collectors' commissions.
192.105 Unlawful disclosure of federal tax information; penalty.
192.115 Performance review panel.
192.123 Notification of veteran's guardian.

192.001 Definitions.—All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

(1) "Ad valorem tax" means a tax based upon the assessed value of property. The term "property tax" may be used interchangeably with the term "ad valorem tax."

(2) "Assessed value of property" means an annual determination of:

(a) The just or fair market value of an item or property;

(b) The value of property as limited by Art. VII of the State Constitution; or

(c) The value of property in a classified use or at a fractional value if the property is assessed solely on the basis of character or use or at a specified percentage of its value under Art. VII of the State Constitution.

(3) "County property appraiser" means the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied. He or she shall also be referred to in these statutes as the "property appraiser" or "appraiser."

(4) "County tax collector" means the county officer charged with the collection of ad valorem taxes levied by the county, the school board, any special taxing districts within the county, and all municipalities within the county.

(5) "Department," unless otherwise designated, means the Department of Revenue.

(6) "Extend on the tax roll" means the arithmetic computation whereby the millage is converted to a decimal number representing one one-thousandth of a dollar and then multiplied by the taxable value of the property to determine the tax on such property.

(7) "Governing body" means any board, commission, council, or individual acting as the executive head of a unit of local government.

(8) "Homestead" means that property described in s. 6(a), Art. VII of the State Constitution.

(9) "Levy" means the imposition of a tax, stated in terms of "millage," against all appropriately located property by a governmental body authorized by law to impose ad valorem taxes.

(10) "Mill" means one one-thousandth of a United States dollar. "Millage" may apply to a single levy of taxes or to the cumulative of all levies.

(11) "Personal property," for the purposes of ad valorem taxation, shall be divided into four categories as follows:

(a) "Household goods" means wearing apparel, furniture, appliances, and other items ordinarily found in the home and used for the comfort of the owner and his or her family. Household goods are not held for commercial purposes or resale.

(b) "Intangible personal property" means money, all evidences of debt owed to the taxpayer, all evidences of ownership in a corporation or other business organization having multiple owners, and all other forms of property where value is based upon that which the property represents rather than its own intrinsic value.

(c) "Inventory" means only those chattels consisting of items commonly referred to as goods, wares, and merchandise (as well as inventory) which are held for sale or lease to customers in the ordinary course of business. Supplies and raw materials shall be considered to be inventory only to the extent that they are acquired for sale or lease to customers in the ordinary course of business or will physically become a part of merchandise intended for sale or lease to customers in the ordinary course of business. Partially finished products which when completed will be held for sale or lease to customers in the ordinary course of business shall be deemed items of inventory. All livestock shall be considered inventory. Items of inventory held for lease to customers in the ordinary course of business, rather than for sale, shall be deemed inventory only prior to the initial lease of such items. For the purposes of this section, fuels used in the production of electricity shall be considered inventory.

(d) "Tangible personal property" means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

(12) "Real property" means land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably.

(13) "Taxpayer" means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder.

(14) "Fee timeshare real property" means the land and buildings and other improvements to land that are subject to timeshare interests which are sold as a fee interest in real property.

(15) "Timeshare period titleholder" means the purchaser of a timeshare period sold as a fee interest in real property, whether organized under chapter 718 or chapter 721.

(16) "Taxable value" means the assessed value of property minus the amount of any applicable exemption provided under s. 3 or s. 6, Art. VII of the State Constitution and chapter 196.

(17) "Floating structure" means a floating barge-like entity, with or without accommodations built thereon, which is not primarily used as a means of transportation on water but which serves purposes or provides services typically associated with a structure or other improvement to real property. The term "floating structure" includes, but is not limited to, each entity used as a residence, place of business, office, hotel or motel, restaurant or lounge, clubhouse, meeting facility, storage or parking facility, mining platform, dredge, dragline, or similar facility or entity represented as such. Floating structures are expressly excluded from the definition of the term "vessel" provided in s. 327.02. Incidental movement upon water shall not, in and of itself, preclude an entity from classification as a floating structure. A floating structure is expressly included as a type of tangible personal property.

(18) "Complete submission of the rolls" includes, but is not limited to, accurate tabular summaries of valuations as prescribed by department rule; an electronic copy of the real property assessment roll including for each parcel total value of improvements, land value, the recorded selling prices, other ownership transfer data required for an assessment roll under s. 193.114, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption granted, and such other information as may be required by department rule; an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by department rule; an electronic copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by department rule; and an accurate tabular summary of per-acre land valuations used for each class of agricultural property in preparing the assessment roll, as prescribed by department rule.

(19) "Computer software" means any information, program, or routine, or any set of one or more programs, routines, or collections of information used or intended for use to convey information or to cause one or more computers or pieces of computer-related peripheral equipment, or any combination thereof, to perform a task or set of tasks. Without limiting the generality of the definition provided in

this subsection, the term includes operating and applications programs and all related documentation. Computer software does not include embedded software that resides permanently in the internal memory of a computer or computer-related peripheral equipment and that is not removable without terminating the operation of the computer or equipment. Computer software constitutes personal property only to the extent of the value of the unmounted or uninstalled medium on or in which the information, program, or routine is stored or transmitted, and, after installation or mounting by any person, computer software does not increase the value of the computer or computer-related peripheral equipment, or any combination thereof. Notwithstanding any other provision of law, this subsection applies to the 1997 and subsequent tax rolls and to any assessment in an administrative or judicial action pending on June 1, 1997.

History.—s. 1, ch. 70-243; s. 1, ch. 77-102; s. 4, ch. 79-334; s. 56, ch. 80-274; s. 2, ch. 81-308; ss. 53, 63, 73, ch. 82-226; s. 1, ch. 82-388; s. 12, ch. 83-204; s. 52, ch. 83-217; s. 1, ch. 84-371; s. 9, ch. 94-241; s. 61, ch. 94-353; s. 1461, ch. 95-147; s. 1, ch. 97-294; s. 2, ch. 98-342; s. 31, ch. 2001-60; s. 20, ch. 2010-5; s. 1, ch. 2012-193.

Note.—Consolidation of provisions of former ss. 192.031, 192.041, 192.052, 192.064.

192.0105 Taxpayer rights.—

There is created a Florida Taxpayer's Bill of Rights for property taxes and assessments to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. The Taxpayer's Bill of Rights compiles, in one document, brief but comprehensive statements that summarize the rights and obligations of the property appraisers, tax collectors, clerks of the court, local governing boards, the Department of Revenue, and taxpayers. Additional rights afforded to payors of taxes and assessments imposed under the revenue laws of this state are provided in s. 213.015. The rights afforded taxpayers to assure that their privacy and property are safeguarded and protected during tax levy, assessment, and collection are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the Department of Revenue. The rights so guaranteed to state taxpayers in the Florida Statutes and the departmental rules include:

(1) THE RIGHT TO KNOW.—

(a) The right to be sent a notice of proposed property taxes and proposed or adopted non-ad valorem assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069). The notice must also inform the taxpayer that the final tax bill may contain additional non-ad valorem assessments (see s. 200.069(9)).

(b) The right to notification of a public hearing on each taxing authority's tentative budget and proposed millage rate and advertisement of a public hearing to finalize the budget and adopt a millage rate (see s. 200.065(2)(c) and (d)).

(c) The right to advertised notice of the amount by which the tentatively adopted millage rate results in taxes that exceed the previous year's taxes (see s. 200.065(2)(d) and (3)). The right to notification of a comparison of the amount of

the taxes to be levied from the proposed millage rate under the tentative budget change, compared to the previous year's taxes, and also compared to the taxes that would be levied if no budget change is made (see ss. 200.065(2)(b) and 200.069(2), (3), (4), and (8)).

(d) The right that the adopted millage rate will not exceed the tentatively adopted millage rate. If the tentative rate exceeds the proposed rate, each taxpayer shall be mailed notice comparing his or her taxes under the tentatively adopted millage rate to the taxes under the previously proposed rate, before a hearing to finalize the budget and adopt millage (see s. 200.065(2)(d)).

(e) The right to be sent notice by first-class mail of a non-ad valorem assessment hearing at least 20 days before the hearing with pertinent information, including the total amount to be levied against each parcel. All affected property owners have the right to appear at the hearing and to file written objections with the local governing board (see s. 197.3632(4)(b) and (c) and (10)(b)2.b.).

(f) The right of an exemption recipient to be sent a renewal application for that exemption, the right to a receipt for homestead exemption claim when filed, and the right to notice of denial of the exemption (see ss. 196.011(6), 196.131(1), 196.151, and 196.193(1)(c) and (5)).

(g) The right, on property determined not to have been entitled to homestead exemption in a prior year, to notice of intent from the property appraiser to record notice of tax lien and the right to pay tax, penalty, and interest before a tax lien is recorded for any prior year (see s. 196.161(1)(b)).

(h) The right to be informed during the tax collection process, including: notice of tax due; notice of back taxes; notice of late taxes and assessments and consequences of nonpayment; opportunity to pay estimated taxes and non-ad valorem assessments when the tax roll will not be certified in time; notice when interest begins to accrue on delinquent provisional taxes; notice of the right to prepay estimated taxes by installment; a statement of the taxpayer's estimated tax liability for use in making installment payments; and notice of right to defer taxes and non-ad valorem assessments on homestead property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c), 197.222(3) and (5), 197.2301(3), 197.3632(8)(a), 193.1145(10)(a), and 197.254(1)).

(i) The right to an advertisement in a newspaper listing names of taxpayers who are delinquent in paying tangible personal property taxes, with amounts due, and giving notice that interest is accruing at 18 percent and that, unless taxes are paid, warrants will be issued, prior to petition made with the circuit court for an order to seize and sell property (see s. 197.402(2)).

(j) The right to be sent a notice when a petition has been filed with the court for an order to seize and sell property and the right to be mailed notice, and to be served notice by the sheriff, before the date of sale, that application for tax deed has been made and property will be sold unless back taxes are paid (see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and (2)).

(k) The right to have certain taxes and special assessments levied by special districts individually stated on the "Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments" (see s. 200.069).

Notwithstanding the right to information contained in this subsection, under s. 197.122 property owners are held to know that property taxes are due and payable annually and are charged with a duty to ascertain the amount of current and delinquent taxes and obtain the necessary information from the applicable governmental officials.

(2) THE RIGHT TO DUE PROCESS.—

(a) The right to an informal conference with the property appraiser to present facts the taxpayer considers to support changing the assessment and to have the property appraiser present facts supportive of the assessment upon proper request of any taxpayer who objects to the assessment placed on his or her property (see s. 194.011(2)).

(b) The right to petition the value adjustment board over objections to assessments, denial of exemption, denial of agricultural classification, denial of historic classification, denial of high-water recharge classification, disapproval of tax deferral, and any penalties on deferred taxes imposed for incorrect information willfully filed. Payment of estimated taxes does not preclude the right of the taxpayer to challenge his or her assessment (see ss. 194.011(3), 196.011(6) and (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7), 193.625(2), 197.2425, 197.301(2), and 197.2301(11)).

(c) The right to file a petition for exemption or agricultural classification with the value adjustment board when an application deadline is missed, upon demonstration of particular extenuating circumstances for filing late (see ss. 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

(d) The right to prior notice of the value adjustment board's hearing date, the right to the hearing at the scheduled time, and the right to have the hearing rescheduled if the hearing is not commenced within a reasonable time, not to exceed 2 hours, after the scheduled time (see s. 194.032(2)).

(e) The right to notice of date of certification of tax rolls and receipt of property record card if requested (see ss. 193.122(2) and (3) and 194.032(2)).

(f) The right, in value adjustment board proceedings, to have all evidence presented and considered at a public hearing at the scheduled time, to be represented by an attorney or agent, to have witnesses sworn and cross-examined, and to examine property appraisers or evaluators employed by the board who present testimony (see ss. 194.034(1)(a) and (c) and (4), and 194.035(2)).

(g) The right to be sent a timely written decision by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser, and the right to advertised notice of all board actions, including appropriate narrative and column descrip-

tions, in brief and nontechnical language (see ss. 194.034(2) and 194.037(3)).

(h) The right at a public hearing on non-ad valorem assessments or municipal special assessments to provide written objections and to provide testimony to the local governing board (see ss. 197.3632(4)(c) and 170.08).

(i) The right to bring action in circuit court to contest a tax assessment or appeal value adjustment board decisions to disapprove exemption or deny tax deferral (see ss. 194.036(1)(c) and (2), 194.171, 196.151, and 197.2425).

(3) THE RIGHT TO REDRESS.—

(a) The right to discounts for early payment on all taxes and non-ad valorem assessments collected by the tax collector, except for partial payments as defined in s. 197.374, the right to pay installment payments with discounts, and the right to pay delinquent personal property taxes under a payment program when implemented by the county tax collector (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and 197.4155).

(b) The right, upon filing a challenge in circuit court and paying taxes admitted in good faith to be owing, to be issued a receipt and have suspended all procedures for the collection of taxes until the final disposition of the action (see s. 194.171(3)).

(c) The right to have penalties reduced or waived upon a showing of good cause when a return is not intentionally filed late, and the right to pay interest at a reduced rate if the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid (see ss. 193.072(4) and 194.192(2)).

(d) The right to a refund when overpayment of taxes has been made under specified circumstances (see ss. 193.1145(8)(e) and 197.182(1)).

(e) The right to an extension to file a tangible personal property tax return upon making proper and timely request (see s. 193.063).

(f) The right to redeem real property and redeem tax certificates at any time before full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees, and the right to have tax certificates canceled if sold where taxes had been paid or if other error makes it void or correctable. Property owners have the right to be free from contact by a certificateholder for 2 years after April 1 of the year the tax certificate is issued (see ss. 197.432(13) and (14), 197.442(1), 197.443, and 197.472(1) and (6)).

(g) The right of the taxpayer, property appraiser, tax collector, or the department, as the prevailing party in a judicial or administrative action brought or maintained without the support of justiciable issues of fact or law, to recover all costs of the administrative or judicial action, including reasonable attorney's fees, and of the department and the taxpayer to settle such claims through negotiations (see ss. 57.105 and 57.111).

(4) THE RIGHT TO CONFIDENTIALITY.—

(a) The right to have information kept confidential, including federal tax information, ad valorem tax returns, social security numbers, all financial rec-

ords produced by the taxpayer, Form DR-219 returns for documentary stamp tax information, and sworn statements of gross income, copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents (see ss. 192.105, 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

(b) The right to limiting access to a taxpayer's records by a property appraiser, the Department of Revenue, and the Auditor General only to those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property (see s. 195.027(3)).

History.—ss. 11, 15, ch. 2000-312; s. 7, ch. 2001-137; s. 1, ch. 2002-18; s. 2, ch. 2003-34; s. 13, ch. 2004-5; s. 3, ch. 2006-312; s. 34, ch. 2008-4; s. 6, ch. 2009-157; s. 2, ch. 2009-165; s. 21, ch. 2010-5; s. 53, ch. 2011-151; s. 2, ch. 2012-193.

192.011 All property to be assessed.—The property appraiser shall assess all property located within the county, except inventory, whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use. Extension on the tax rolls shall be made according to regulation promulgated by the department in order properly to reflect the general law. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state agency may be assessed, but need not be.

History.—s. 1, ch. 4322, 1895; GS 428; s. 1, ch. 5596, 1907; RGS 694; CGL 893; ss. 1, 2, ch. 69-55; s. 2, ch. 70-243; s. 1, ch. 77-102; s. 3, ch. 81-308; s. 966, ch. 95-147.

Note.—Former s. 192.01.

192.032 Situs of property for assessment purposes.—All property shall be assessed according to its situs as follows:

(1) Real property, in that county in which it is located and in that taxing jurisdiction in which it may be located.

(2) All tangible personal property which is not immune under the state or federal constitutions from ad valorem taxation, in that county and taxing jurisdiction in which it is physically present on January 1 of each year unless such property has been physically present in another county of this state at any time during the preceding 12-month period, in which case the provisions of subsection (3) apply. Additionally, tangible personal property brought into the state after January 1 and before April 1 of any year shall be taxable for that year if the property appraiser has reason to believe that such property will be removed from the state prior to January 1 of the next succeeding year. However, tangible personal property physically present in the state on or after January 1 for temporary purposes only, which property is in the state for 30 days or less, shall not be subject to assessment. This subsection does not apply to goods in transit as described in subsection (4) or supersede the provisions of s. 193.085(4).

(3) If more than one county of this state assesses the same tangible personal property in the same assessment year, resolution of such multicounty dispute shall be governed by the following provisions:

(a) Tangible personal property which was physically present in one county of this state on January 1, but present in another county of this state at any time during the preceding year, shall be assessed in the county and taxing jurisdiction where it was habitually located or typically present. All tangible personal property which is removed from one county in this state to another county after January 1 of any year shall be subject to taxation for that year in the county where located on January 1; except that this subsection does not apply to tangible personal property located in a county on January 1 on a temporary or transitory basis if such property is included in the tax return being filed in the county in this state where such tangible personal property is habitually located or typically present.

(b) For purposes of this subsection, an item of tangible personal property is "habitually located or typically present" in the county where it is generally kept for use or storage or where it is consistently returned for use or storage. For purposes of this subsection, an item of tangible personal property is located in a county on a "temporary or transitory basis" if it is located in that county for a short duration or limited utilization with an intention to remove it to another county where it is usually used or stored.

(4)(a) Personal property manufactured or produced outside this state and brought into this state only for transshipment out of the United States, or manufactured or produced outside the United States and brought into this state for transshipment out of this state, for sale in the ordinary course of trade or business is considered goods-in-transit and shall not be deemed to have acquired a taxable situs within a county even though the property is temporarily halted or stored within the state.

(b) The term "goods-in-transit" implies that the personal property manufactured or produced outside this state and brought into this state has not been diverted to domestic use and has not reached its final destination, which may be evidenced by the fact that the individual unit packaging device utilized in the shipping of the specific personal property has not been opened except for inspection, storage, or other process utilized in the transportation of the personal property.

(c) Personal property transshipped into this state and subjected in this state to a subsequent manufacturing process or used in this state in the production of other personal property is not goods-in-transit. Breaking in bulk, labeling, packaging, relabeling, or repacking of such property solely for its inspection, storage, or transportation to its final destination outside the state shall not be considered to be a manufacturing process or the production of other personal property within the meaning of this subsection. However, such storage shall not exceed 180 days.

(5)(a) Notwithstanding the provisions of subsection (2), personal property used as a marine cargo container in the conduct of foreign or interstate commerce shall not be deemed to have acquired a taxable situs within a county when the property is temporarily halted or stored within the state for a period not exceeding 180 days.

(b) "Marine cargo container" means a nondisposable receptacle which is of a permanent character, strong enough to be suitable for repeated use; which is specifically designed to facilitate the carriage of goods by one or more modes of transport, one of which shall be by ocean vessel, without intermediate reloading; and which is fitted with devices permitting its ready handling, particularly in the transfer from one transport mode to another. The term "marine cargo container" includes a container when carried on a chassis but does not include a vehicle or packaging.

(6) Notwithstanding any other provision of this section, tangible personal property used in traveling shows such as carnivals, ice shows, or circuses shall be deemed to be physically present or habitually located or typically present only to the extent the value of such property is multiplied by a fraction, the numerator of which is the number of days such property is present in Florida during the taxable year and the denominator of which is the number of days in the taxable year. However, railroad property of such traveling shows shall be taxable under s. 193.085(4)(b) and not under this section.

History.—s. 3, ch. 70-243; s. 1, ch. 77-102; s. 1, ch. 77-305; s. 1, ch. 78-269; s. 5, ch. 79-334; s. 85, ch. 79-400; s. 9, ch. 81-308; s. 17, ch. 82-208; s. 75, ch. 82-226; s. 1, ch. 88-83; s. 4, ch. 2006-312.

Note.—Consolidation of provisions of former ss. 193.022, 193.034, 196.0011.

192.037 Fee timeshare real property; taxes and assessments; escrow.—

(1) For the purposes of ad valorem taxation and special assessments, the managing entity responsible for operating and maintaining fee timeshare real property shall be considered the taxpayer as an agent of the timeshare period titleholder.

(2) Fee timeshare real property shall be listed on the assessment rolls as a single entry for each timeshare development. The assessed value of each timeshare development shall be the value of the combined individual timeshare periods or timeshare estates contained therein.

(3) The property appraiser shall annually notify the managing entity of the proportions to be used in allocating the valuation, taxes, and special assessments on timeshare property among the various timeshare periods. Such notice shall be provided on or before the mailing of notices pursuant to s. 194.011. Ad valorem taxes and special assessments shall be allocated by the managing entity based upon the proportions provided by the property appraiser pursuant to this subsection.

(4) All rights and privileges afforded property owners by chapter 194 with respect to contesting or appealing assessments shall apply both to the managing entity responsible for operating and maintaining the timesharing plan and to each person having a fee interest in a timeshare unit or timeshare period.

(5) The managing entity, as an agent of the timeshare period titleholders, shall collect and remit the taxes and special assessments due on the fee timeshare real property. In allocating taxes, special assessments, and common expenses to individual timeshare period titleholders, the managing entity must clearly label the portion of any amounts due which are at-

tributable to ad valorem taxes and special assessments.

(6)(a) Funds received by a managing entity or its successors or assigns from timeshare titleholders for ad valorem taxes or special assessments shall be placed in escrow as provided in this section for release as provided herein.

(b) If the managing entity is a condominium association subject to the provisions of chapter 718 or a cooperative association subject to the provisions of chapter 719, the control of which has been turned over to owners other than the developer, the escrow account must be maintained by the association; otherwise, the escrow account must be placed with an independent escrow agent, who shall comply with the provisions of chapter 721 relating to escrow agents.

(c) The principal of such escrow account shall be paid only to the tax collector of the county in which the timeshare development is located or to his or her deputy.

(d) Interest earned upon any sum of money placed in escrow under the provisions of this section shall be paid to the managing entity or its successors or assigns for the benefit of the owners of timeshare units; however, no interest may be paid unless all taxes on the timeshare development have been paid.

(e) On or before May 1 of each year, a statement of receipts and disbursements of the escrow account must be filed with the Division of Florida Condominiums, Timeshares, and Mobile Homes of the Department of Business and Professional Regulation, which may enforce this paragraph pursuant to s. 721.26. This statement must appropriately show the amount of principal and interest in such account.

(f) Any managing entity or escrow agent who intentionally fails to comply with this subsection concerning the establishment of an escrow account, deposits of funds into escrow, and withdrawal therefrom is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084. The failure to establish an escrow account or to place funds therein as required in this section is prima facie evidence of an intentional violation of this section.

(7) The tax collector shall accept only full payment of the taxes and special assessments due on the timeshare development.

(8) The managing entity shall have a lien pursuant to s. 718.121 or s. 721.16 on the timeshare periods for the taxes and special assessments.

(9) All provisions of law relating to enforcement and collection of delinquent taxes shall be administered with respect to the timeshare development as a whole and the managing entity as an agent of the timeshare period titleholders; if, however, an application is made pursuant to s. 197.502, the timeshare period titleholders shall receive the protections afforded by chapter 197.

(10) In making his or her assessment of timeshare real property, the property appraiser shall look first to the resale market.

(11) If there is an inadequate number of resales to provide a basis for arriving at value conclusions, then the property appraiser shall deduct from the original purchase price “usual and reasonable fees

and costs of the sale." For purposes of this subsection, "usual and reasonable fees and costs of the sale" for timeshare real property shall include all marketing costs, atypical financing costs, and those costs attributable to the right of a timeshare unit owner or user to participate in an exchange network of resorts. For timeshare real property, such "usual and reasonable fees and costs of the sale" shall be presumed to be 50 percent of the original purchase price; provided, however, such presumption shall be rebuttable.

(12) Subsections (10) and (11) apply to fee and non-fee timeshare real property.

History.—s. 54, ch. 82-226; s. 28, ch. 83-264; s. 204, ch. 85-342; s. 1, ch. 86-300; s. 15, ch. 88-216; s. 12, ch. 91-236; s. 10, ch. 94-218; s. 1462, ch. 95-147; s. 11, ch. 2008-240.

192.042 Date of assessment.—

All property shall be assessed according to its just value as follows:

(1) Real property, on January 1 of each year. Improvements or portions not substantially completed on January 1 shall have no value placed thereon. "Substantially completed" shall mean that the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

(2) Tangible personal property, on January 1, except construction work in progress shall have no value placed thereon until substantially completed as defined in s. 192.001(11)(d).

History.—s. 4, ch. 70-243; s. 57, ch. 80-274; s. 9, ch. 81-308; s. 5, ch. 2006-312.

192.047 Date of filing.—

(1) For the purposes of ad valorem tax administration, the date of an official United States Postal Service or commercial mail delivery service postmark on an application for exemption, an application for special assessment classification, or a return filed by mail is considered the date of filing the application or return.

(2) When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday.

History.—s. 1, ch. 78-185; s. 1, ch. 2013-72.

192.048 Electronic transmission.—

(1) Subject to subsection (2), the following documents may be transmitted electronically rather than by regular mail:

(a) The notice of proposed property taxes required under s. 200.069.

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

(c) The tax exemption renewal application required under s. 196.011(6)(b).

(d) A notification of an intent to deny a tax exemption required under s. 196.011(9)(e).

(e) The decision of the value adjustment board required under s. 194.034(2).

(2) Electronic transmission pursuant to this section is authorized only under the following conditions, as applicable:

(a) The recipient consents in writing to receive the document electronically.

(b) On the form used to obtain the recipient's written consent, the sender must include a statement in substantially the following form and in a font equal to

or greater than the font used for the text requesting the recipient's consent:

> NOTICE: Under Florida law, e-mail addresses are public records. By consenting to communicate with this office electronically, your e-mail address will be released in response to any applicable public records request.

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

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

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

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

History.—s. 2, ch. 2013-72; s. 5, ch. 2013-192.

192.053 Lien for unpaid taxes.—

A lien for all taxes, penalties, and interest shall attach to any property upon which a lien is imposed by law on the date of assessment and shall continue in full force and effect until discharged by payment as provided in chapter 197 or until barred under chapter 95.

History.—s. 3, ch. 4322, 1895; GS 430; s. 3, ch. 5596, 1907; RGS 696; CGL 896; s. 1, ch. 18297, 1937; ss. 1, 2, ch. 69-55; s. 5, ch. 70-243; s. 30, ch. 74-382.

Note.—Former ss. 192.04, 192.021.

192.071 Administration of oaths.—

For the purpose of administering the provisions of this law or of any other duties pertaining to the proper administration of the duties of the office of property appraiser, or of the filing of applications for tax exemptions as required by law, the property appraisers or their lawful deputies may administer oaths and attest same in the same manner and with the same effect as other persons authorized by law to administer oaths by the laws of the state.

History.—s. 9, ch. 17060, 1935; CGL 1936 Supp. 897(10); ss. 1, 2, ch. 69-55; s. 6, ch. 70-243; s. 1, ch. 77-102.

Note.—Former s. 192.20.

192.091 Commissions of property appraisers and tax collectors.—

(1)(a) The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.

(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon

at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:

1. Ten percent on the first $100,000;

2. Five percent on the next $100,000;

3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of $50 million; and

4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:

1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of $50 million; and

b. Two percent on the balance; and

2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

For the purposes of this subsection, the commissions on the amount of taxes collected from the nonvoted school millage, and on the amount of additional taxes that would be collected for school districts if the exemptions applicable to homestead property for school district taxation were the same as exemptions applicable for all other ad valorem taxation, shall be paid by the board of county commissioners.

(3) In computing the amount of taxes levied on an assessed valuation of $50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

(4) The commissions for collecting taxes assessed for or levied by the state shall be audited, allowed, and paid by the Chief Financial Officer as other warrants are paid; and commissions for collecting the county taxes shall be audited and paid by the boards of county commissioners of the several counties of this state. The commissions for collecting all special school district taxes shall be audited by the school board of each respective district and taken out of the funds of the respective special school district under its control and allowed and paid to the tax collectors for collecting such taxes; and the commissions for collecting all other district taxes, whether special or not, shall be audited and paid by the governing board or commission having charge of the financial obligations of such district. All commissions for collecting special tax district taxes shall be paid at the time and in the manner now, or as may hereafter be, provided for the payment of the commissions for the collection of county taxes. All amounts paid as compensation to any tax collector under the provisions of this or any other law shall be a part of the general income or compensation of such officer for the year in which received, and nothing contained in this section shall be held or construed to affect or increase the maximum salary as now provided by law for any such officer.

(5) The provisions of this section shall not apply to commissions on drainage district or drainage subdistrict taxes.

(6) If any property appraiser or tax collector in the state is receiving compensation for expenses in conducting his or her office or by way of salary pursuant to any act of the Legislature other than the general law fixing compensation of property appraisers, such property appraiser or tax collector may file a declaration in writing with the board of county commissioners of his or her county electing to come under the provisions of this section, and thereupon such property appraiser or tax collector shall be paid compensation in accordance with the provisions hereof, and shall not be entitled to the benefit of the said special or local act. If such property appraiser or tax collector does not so elect, he or she shall continue to be paid such compensation as may now be provided by law for such property appraiser or tax collector.

History.—s. 67, ch. 4322, 1895; ss. 11, 12, ch. 4515, 1897; s. 5, ch. 4885, 1901; GS 594, 595; ss. 63, 64, ch. 5596, 1907; RGS 797, 801; CGL 1028, 1033; s. 1, ch. 17876, 1937; CGL 1940 Supp. 1036(14); ss. 1, 1A, ch. 20936, 1941; ss. 1, 2, ch. 21918, 1943; s. 1, ch. 67-558; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 6, ch. 70-243; s. 1, ch. 70-246; s. 8, ch. 73-172; s. 1, ch. 74-234; s. 1, ch. 77-102; s. 7, ch. 79-332; s. 8, ch. 81-284; s. 53, ch. 83-217; s. 218, ch. 85-342; s. 1, ch. 91-295; s. 967, ch. 95-147; s. 2, ch. 96-397; s. 172, ch. 2003-261; s. 6, ch. 2006-312.

Note.—Former s. 193.65.

192.102 Payment of property appraisers' and collectors' commissions.—

(1) The board of county commissioners and school board of each county shall advance and pay to the county tax collector of each such county, at the first meeting of such board each month from October through July of each year, on demand of the county tax collector, an amount equal to one-twelfth of the commissions on the county taxes levied on the county tax roll for the preceding year and one-twelfth of the commissions on county occupational and beverage licenses paid to the tax collector in the preceding fiscal year. To demand the first advance under this section, each tax collector shall submit to the board of county commissioners a statement showing the calculation of the commissions on which the amount of each advance is to be based.

(2) On or before November 1 of each year, each tax collector who has received advances under the provisions of this section shall make an accounting to the board of county commissioners and the school board, and any adjustments necessary shall be made so that the total advances and commissions paid by the board of county commissioners and the school board shall be the amount of commissions earned. At no time within the year shall there be paid by the board of county commissioners and the school board more than the total advances due to that date or the commissions earned to that date, whichever is the greater. Nothing contained herein shall be construed to abrogate any law providing a salary for the tax collector or require the tax collector to accept the benefits of this section.

(3) The Chief Financial Officer shall issue to each of the county property appraisers and collectors of taxes, on the first Monday of January, April, July, and

October, on demand of such county property appraisers and collectors of taxes after approval by the Department of Revenue, and shall pay, his or her warrant for an amount equal to one-fourth of four-fifths of the total amount of commissions received by such county property appraisers and collectors of taxes or their predecessors in office from the state during and for the preceding year, and the balance of the commissions earned by such county property appraiser and collector of taxes, respectively, during each year, over and above the amount of such installment payments herein provided for, shall be payable when a report of errors and double assessments is approved by the county commissioners and a copy thereof filed with the Department of Revenue.

History.—s. 7, ch. 70-243; s. 22, ch. 73-172; s. 1, ch. 74-234; s. 1, ch. 77-102; s. 968, ch. 95-147; s. 3, ch. 96-397; s. 173, ch. 2003-261.

Note.—Consolidation of provisions of former ss. 192.101, 192.114, 192.122.

192.105 Unlawful disclosure of federal tax information; penalty.—

(1) It is unlawful for any person to divulge or make known federal tax information obtained pursuant to 26 U.S.C. s. 6103, except in accordance with a proper judicial order or as otherwise provided by law for use in the administration of the tax laws of this state, and such information is confidential and exempt from the provisions of s. 119.07(1).

(2) Any person who violates the provisions of this section is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 1, ch. 78-160; s. 20, ch. 88-119; s. 37, ch. 90-360; s. 232, ch. 91-224; s. 48, ch. 96-406.

192.115 Performance review panel.—

If there occurs within any 4-year period the final disapproval of all or any part of a county roll pursuant to s. 193.1142 for 2 separate years, the Governor shall appoint a three-member performance review panel. Such panel shall investigate the circumstances surrounding the disapprovals and the general performance of the property appraiser. If the panel finds unsatisfactory performance, the property appraiser shall be ineligible for the designation and special qualification salary provided in s. 145.10(2). Within not less than 12 months, the property appraiser may requalify therefor, provided he or she successfully recompletes the courses and examinations applicable to new candidates.

History.—s. 22, ch. 80-274; s. 6, ch. 82-208; ss. 20, 80, ch. 82-226; s. 969, ch. 95-147.

192.123 Notification of veteran's guardian.—

Upon the receipt of a copy of letters of guardianship issued pursuant to s. 744.638, the property appraiser and tax collector shall provide the guardian with every notice required under chapters 192-197 which would otherwise be provided the ward.

History.—s. 20, ch. 84-62.

CHAPTER 193
ASSESSMENTS

PART I
GENERAL PROVISIONS
(ss. 193.011-193.1556)

PART II
SPECIAL CLASSES OF PROPERTY
(ss. 193.441-193.703)

PART I
GENERAL PROVISIONS

193.011 Factors to consider in deriving just valuation.
193.015 Additional specific factor; effect of issuance or denial of permit to dredge, fill, or construct in state waters to their landward extent.
193.016 Property appraiser's assessment; effect of determinations by value adjustment board.
193.017 Low-income housing tax credit.
193.018 Land owned by a community land trust used to provide affordable housing; assessment; structural improvements, condominium parcels, and cooperative parcels.
193.023 Duties of the property appraiser in making assessments.
193.0235 Ad valorem taxes and non-ad valorem assessments against subdivision property.
193.024 Deputy property appraisers.
193.052 Preparation and serving of returns.
193.062 Dates for filing returns.
193.063 Extension of date for filing tangible personal property tax returns.
193.072 Penalties for improper or late filing of returns and for failure to file returns.
193.073 Erroneous returns; estimate of assessment when no return filed.
193.074 Confidentiality of returns.
193.075 Mobile homes and recreational vehicles.
193.077 Notice of new, rebuilt, or expanded property.
193.085 Listing all property.
193.092 Assessment of property for back taxes.
193.102 Lands subject to tax sale certificates; assessments; taxes not extended.
193.114 Preparation of assessment rolls.
193.1142 Approval of assessment rolls.
193.1145 Interim assessment rolls.
193.1147 Performance review panel.
193.116 Municipal assessment rolls.
193.122 Certificates of value adjustment board and property appraiser; extensions on the assessment rolls.
193.132 Prior assessments validated.
193.133 Effect of mortgage fraud on property assessments.

193.155 Homestead assessments.
193.1551 Assessment of certain homestead property damaged in 2004 named storms.
193.1552 Assessment of properties affected by imported or domestic drywall.
193.1554 Assessment of nonhomestead residential property.
193.1555 Assessment of certain residential and nonresidential real property.
193.1556 Notice of change of ownership or control required.

193.011 Factors to consider in deriving just valuation.—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;

(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

(3) The location of said property;

(4) The quantity or size of said property;

(5) The cost of said property and the present replacement value of any improvements thereon;

(6) The condition of said property;

(7) The income from said property; and

(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

History.—s. 1, ch. 63-250; s. 1, ch. 67-167; ss. 1, 2, ch. 69-55; s. 13, ch. 69-216; s. 8, ch. 70-243; s. 20, ch. 74-234; s. 1, ch. 77-102; s. 1, ch.

77-363; s. 6, ch. 79-334; s. 1, ch. 88-101; s. 1, ch. 93-132; s. 1, ch. 97-117; s. 1, ch. 2008-197.

Note.—Former s. 193.021.

193.015 Additional specific factor; effect of issuance or denial of permit to dredge, fill, or construct in state waters to their landward extent.—

(1) If the Department of Environmental Protection issues or denies a permit to dredge, fill, or otherwise construct in or on waters of the state, as defined in chapter 403, to their landward extent as determined under 1s. 403.817(2), the property appraiser is expressly directed to consider the effect of that issuance or denial on the value of the property and any limitation that the issuance or denial may impose on the highest and best use of the property to its landward extent.

(2) The Department of Environmental Protection shall provide the property appraiser of each county in which such property is situated a copy of any final agency action relating to an application for such a permit.

(3) The provisions of subsection (1) do not apply if:

(a) The property owner had no reasonable basis for expecting approval of the application for permit; or

(b) The application for permit was denied because of an incomplete filing, failure to meet an applicable deadline, or failure to comply with administrative or procedural requirements.

History.—s. 3, ch. 84-79; s. 42, ch. 94-356.

1**Note.**—Repealed by s. 14, ch. 94-122.

193.016 Property appraiser's assessment; effect of determinations by value adjustment board.—If the property appraiser's assessment of the same items of tangible personal property in the previous year was adjusted by the value adjustment board and the decision of the board to reduce the assessment was not successfully appealed by the property appraiser, the property appraiser shall consider the reduced values determined by the value adjustment board in assessing those items of tangible personal property. If the property appraiser adjusts upward the reduced values previously determined by the value adjustment board, the property appraiser shall assert additional basic and underlying facts not properly considered by the value adjustment board as the basis for the increased valuation notwithstanding the prior adjustment by the board.

History.—s. 2, ch. 2000-262.

193.017 Low-income housing tax credit.—Property used for affordable housing which has received a low-income housing tax credit from the Florida Housing Finance Corporation, as authorized by s. 420.5099, shall be assessed under s. 193.011 and, consistent with s. 420.5099(5) and (6), pursuant to this section.

(1) The tax credits granted and the financing generated by the tax credits may not be considered as income to the property.

(2) The actual rental income from rent-restricted units in such a property shall be recognized by the property appraiser.

(3) Any costs paid for by tax credits and costs paid for by additional financing proceeds received under chapter 420 may not be included in the valuation of the property.

(4) If an extended low-income housing agreement is filed in the official public records of the county in which the property is located, the agreement, and any recorded amendment or supplement thereto, shall be considered a land-use regulation and a limitation on the highest and best use of the property during the term of the agreement, amendment, or supplement.

History.—s. 6, ch. 2004-349.

193.018 Land owned by a community land trust used to provide affordable housing; assessment; structural improvements, condominium parcels, and cooperative parcels.—

(1) As used in this section, the term "community land trust" means a nonprofit entity that is qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and has as one of its purposes the acquisition of land to be held in perpetuity for the primary purpose of providing affordable homeownership.

(2) A community land trust may convey structural improvements, condominium parcels, or cooperative parcels, that are located on specific parcels of land that are identified by a legal description contained in and subject to a ground lease having a term of at least 99 years, for the purpose of providing affordable housing to natural persons or families who meet the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, or the income limits for workforce housing, as defined in s. 420.5095(3). A community land trust shall retain a preemptive option to purchase any structural improvements, condominium parcels, or cooperative parcels on the land at a price determined by a formula specified in the ground lease which is designed to ensure that the structural improvements, condominium parcels, or cooperative parcels remain affordable.

(3) In arriving at just valuation under s. 193.011, a structural improvement, condominium parcel, or cooperative parcel providing affordable housing on land owned by a community land trust, and the land owned by a community land trust that is subject to a 99-year or longer ground lease, shall be assessed using the following criteria:

(a) The amount a willing purchaser would pay a willing seller for the land is limited to an amount commensurate with the terms of the ground lease that restricts the use of the land to the provision of affordable housing in perpetuity.

(b) The amount a willing purchaser would pay a willing seller for resale-restricted improvements, condominium parcels, or cooperative parcels is limited to the amount determined by the formula in the ground lease.

(c) If the ground lease and all amendments and supplements thereto, or a memorandum documenting how such lease and amendments or supplements restrict the price at which the improvements, condominium parcels, or cooperative parcels may be sold, is recorded in

the official public records of the county in which the leased land is located, the recorded lease and any amendments and supplements, or the recorded memorandum, shall be deemed a land use regulation during the term of the lease as amended or supplemented.

History.—s. 16, ch. 2009-96; s. 2, ch. 2011-15.

193.023 Duties of the property appraiser in making assessments.—

(1) The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year, except that the department may for good cause shown extend the time for completion of assessment of all property.

(2) In making his or her assessment of the value of real property, the property appraiser is required to physically inspect the property at least once every 5 years. Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law. The Department of Revenue shall establish minimum standards for the use of image technology consistent with standards developed by professionally recognized sources for mass appraisal of real property. However, the property appraiser shall physically inspect any parcel of taxable or state-owned real property upon the request of the taxpayer or owner.

(3) In revaluating property in accordance with constitutional and statutory requirements, the property appraiser may adjust the assessed value placed on any parcel or group of parcels based on mass data collected, on ratio studies prepared by an agency authorized by law, or pursuant to regulations of the Department of Revenue.

(4) In making his or her assessment of leasehold interests in property serving the unit owners of a condominium or cooperative subject to a lease, including property subject to a recreational lease, the property appraiser shall assess the property at its fair market value without regard to the income derived from the lease.

(5) In assessing any parcel of a condominium or any parcel of any other residential development having common elements appurtenant to the parcels, if such common elements are owned by the condominium association or owned jointly by the owners of the parcels, the assessment shall apply to the parcel and its fractional or proportionate share of the appurtenant common elements.

(6) In making assessments of cooperative parcels, the property appraiser shall use the method required by s. 719.114.

History.—s. 9, ch. 70-243; s. 1, ch. 72-290; s. 5, ch. 76-222; s. 1, ch. 77-102; s. 2, ch. 84-261; s. 14, ch. 86-300; s. 1, ch. 88-216; s. 5, ch. 91-223; s. 970, ch. 95-147; s. 1, ch. 2006-36; s. 1, ch. 2009-135; ss. 1, 10, ch. 2010-280; SJR 8-A, 2010 Special Session A.

193.0235 Ad valorem taxes and non-ad valorem assessments against subdivision property.—

(1) Ad valorem taxes and non-ad valorem assessments shall be assessed against the lots within a platted residential

subdivision and not upon the subdivision property as a whole. An ad valorem tax or non-ad valorem assessment, including a tax or assessment imposed by a county, municipality, special district, or water management district, may not be assessed separately against common elements utilized exclusively for the benefit of lot owners within the subdivision, regardless of ownership. The value of each parcel of land that is or has been part of a platted subdivision and that is designated on the plat or the approved site plan as a common element for the exclusive benefit of lot owners shall, regardless of ownership, be prorated by the property appraiser and included in the assessment of all the lots within the subdivision which constitute inventory for the developer and are intended to be conveyed or have been conveyed into private ownership for the exclusive benefit of lot owners within the subdivision.

(2) As used in this section, the term "common element" includes:

(a) Subdivision property not included within lots constituting inventory for the developer which are intended to be conveyed or have been conveyed into private ownership.

(b) An easement through the subdivision property, not including the property described in paragraph (a), which has been dedicated to the public or retained for the benefit of the subdivision.

(c) Any other part of the subdivision which has been designated on the plat or is required to be designated on the site plan as a drainage pond, or detention or retention pond, for the exclusive benefit of the subdivision.

History.—s. 4, ch. 2003-284.

193.024 Deputy property appraisers.—

Property appraisers may appoint deputies to act in their behalf in carrying out the duties prescribed by law.

History.—s. 2, ch. 80-366.

193.052 Preparation and serving of returns.—

(1) The following returns shall be filed:

(a) Tangible personal property; and

(b) Property specifically required to be returned by other provisions in this title.

(2) No return shall be required for real property the ownership of which is reflected in instruments recorded in the public records of the county in which the property is located, unless otherwise required in this title. In order for land to be considered for agricultural classification under s. 193.461 or high-water recharge classification under s. 193.625, an application for classification must be filed on or before March 1 of each year with the property appraiser of the county in which the land is located, except as provided in s. 193.461(3)(a). The application must state that the lands on January 1 of that year were used primarily for bona fide commercial agricultural or high-water recharge purposes.

(3) A return for the above types of property shall be filed in each county which is the situs of such property, as set out under s. 192.032.

(4) All returns shall be completed by the taxpayer in such a way as to correctly reflect the owner's estimate of the value of property owned or otherwise taxable to

him or her and covered by such return. All forms used for returns shall be prescribed by the department and delivered to the property appraisers for distribution to the taxpayers.

(5) Property appraisers may distribute returns in whatever way they feel most appropriate. However, as a minimum requirement, the property appraiser shall requisition, and the department shall distribute, forms in a timely manner so that each property appraiser can and shall make them available in his or her office no later than the first working day of the calendar year.

(6) The department shall promulgate the necessary regulations to ensure that all railroad and utility property is properly returned in the appropriate county. However, the evaluating or assessing of utility property in each county shall be the duty of the property appraiser.

(7) A property appraiser may accept a tangible personal property tax return in a form initiated through an electronic data interchange. The department shall prescribe by rule the format and instructions necessary for such filing to ensure that all property is properly listed. The acceptable method of transfer, the method, form, and content of the electronic data interchange, the method by which the taxpayer will be provided with an acknowledgment, and the duties of the property appraiser with respect to such filing shall be prescribed by the department. The department's rules shall provide: a uniform format for all counties; that the format shall resemble form DR-405 as closely as possible; and that adequate safeguards for verification of taxpayers' identities are established to avoid filing by unauthorized persons.

History.—s. 11, ch. 70-243; s. 1, ch. 72-370; s. 1, ch. 73-228; s. 20, ch. 73-334; s. 6, ch. 76-234; s. 1, ch. 77-102; s. 45, ch. 77-104; s. 7, ch. 79-334; s. 9, ch. 81-308; s. 75, ch. 82-226; s. 1, ch. 84-106; ss. 28, 221, ch. 85-342; s. 63, ch. 89-356; s. 971, ch. 95-147; s. 2, ch. 95-404; s. 3, ch. 96-204; s. 33, ch. 99-208.

Note.—Consolidation of provisions of former ss. 193.113, 193.121, 193.203, 193.211, 193.231-193.261, 193.272, 193.281-193.311.

193.062 Dates for filing returns.—All returns shall be filed according to the following schedule:

(1) Tangible personal property—April 1.

(2) Real property—when required by specific provision of general law.

(3) Railroad, railroad terminal, private car and freight line and equipment company property—April 1.

(4) All other returns and applications not otherwise specified by specific provision of general law—April 1.

History.—s. 12, ch. 70-243; s. 45, ch. 77-104; s. 8, ch. 79-334; s. 9, ch. 81-308.

Note.—Consolidation of provisions of former ss. 193.203, 193.211.

193.063 Extension of date for filing tangible personal property tax returns.—The property appraiser shall grant an extension for the filing of a tangible personal property tax return for 30 days and may, at her or his discretion, grant an additional extension for the filing of a tangible personal property tax return for up to 15 additional days. A request for extension must be made in time for the property appraiser to consider the request and act on it before the regular due date of

the return. However, a property appraiser may not require that a request for extension be made more than 10 days before the due date of the return. A request for extension, at the option of the property appraiser, shall include any or all of the following: the name of the taxable entity, the tax identification number of the taxable entity, and the reason a discretionary extension should be granted.

History.—s. 1, ch. 94-98; s. 1463, ch. 95-147; s. 2, ch. 99-239.

193.072 Penalties for improper or late filing of returns and for failure to file returns.—

(1) The following penalties shall apply:

(a) For failure to file a return—25 percent of the total tax levied against the property for each year that no return is filed.

(b) For filing returns after the due date—5 percent of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25 percent of the total tax.

(c) For property unlisted on the return—15 percent of the tax attributable to the omitted property.

(d) For incomplete returns by railroad and railroad terminal companies and private car and freight line and equipment companies—2 percent of the assessed value, not to exceed 10 percent thereof, shall be added to the values apportioned to the counties for each month or fraction thereof in which the return is incomplete; however, the return shall not be deemed incomplete until 15 days after notice of incompleteness is provided to the taxpayer.

(2) Penalties listed in this section shall be determined upon the total of all ad valorem personal property taxes, penalties and interest levied on the property, and such penalties shall be a lien on the property.

(3) Failure to file a return, or to otherwise properly submit all property for taxation, shall in no regard relieve any taxpayer of any requirement to pay all taxes assessed against him or her promptly.

(4) For good cause shown, and upon finding that such unlisting or late filing of returns was not intentional or made with the intent to evade or illegally avoid the payment of lawful taxes, the property appraiser or, in the case of properties valued by the Department of Revenue, the executive director may reduce or waive any of said penalties.

History.—s. 13, ch. 70-243; s. 1, ch. 77-102; s. 9, ch. 79-334; s. 972, ch. 95-147.

Note.—Consolidation of provisions of former ss. 193.203, 193.222, 199.321.

193.073 Erroneous returns; estimate of assessment when no return filed.—

(1) Upon discovery that an erroneous or incomplete statement of personal property has been filed by a taxpayer or that all the property of a taxpayer has not been returned for taxation, the property appraiser shall proceed as follows:

(a) If the property is personal property and is discovered before April 1, the property appraiser shall make an assessment in triplicate. After attaching the affi-

davit and warrant required by law, the property appraiser shall dispose of the additional assessment roll in the same manner as provided by law.

(b) If the property is personal property and is discovered on or after April 1, or is real property discovered at any time, the property shall be added to the assessment roll then in preparation.

(2) If no tangible personal property tax return has been filed as required by law, including any extension which may have been granted for the filing of the return, the property appraiser is authorized to estimate from the best information available the assessment of the tangible personal property of a taxpayer who has not properly and timely filed his or her tax return. Such assessment shall be deemed to be prima facie correct, may be included on the tax roll, and taxes may be extended therefor on the tax roll in the same manner as for all other taxes.

History.—s. 38, ch. 4322, 1895; s. 5, ch. 4515, 1897; GS 538; s. 37, ch. 5596, 1907; RGS 737; CGL 945; s. 8, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 2, ch. 72-268; s. 1, ch. 77-102; s. 2, ch. 94-98; s. 1464, ch. 95-147.

Note.—Former s. 193.37; s. 197.031.

193.074 Confidentiality of returns.—

All returns of property and returns required by former s. 201.022 submitted by the taxpayer pursuant to law shall be deemed to be confidential in the hands of the property appraiser, the clerk of the circuit court, the department, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability, and their employees and persons acting under their supervision and control, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such returns are exempt from the provisions of s. 119.07(1).

History.—s. 10, ch. 79-334; s. 2, ch. 86-300; s. 21, ch. 88-119; s. 38, ch. 90-360; s. 16, ch. 93-132; s. 49, ch. 96-406; s. 47, ch. 2001-266; s. 11, ch. 2009-21.

193.075 Mobile homes and recreational vehicles.—

(1) A mobile home shall be taxed as real property if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed. A mobile home shall be considered permanently affixed if it is tied down and connected to the normal and usual utilities. However, this provision does not apply to a mobile home, or any appurtenance thereto, that is being held for display by a licensed mobile home dealer or a licensed mobile home manufacturer and that is not rented or occupied. A mobile home that is taxed as real property shall be issued an "RP" series sticker as provided in s. 320.0815.

(2) A mobile home that is not taxed as real property shall have a current license plate properly affixed as provided in s. 320.08(11). Any such mobile home without a current license plate properly affixed shall be presumed to be tangible personal property.

(3) A recreational vehicle shall be taxed as real property if the owner of the recreational vehicle is also the owner of the land on which the vehicle is permanently affixed. A recreational vehicle shall be considered permanently affixed if it is connected to the normal and usual

utilities and if it is tied down or it is attached or affixed in such a way that it cannot be removed without material or substantial damage to the recreational vehicle. Except when the mode of attachment or affixation is such that the recreational vehicle cannot be removed without material or substantial damage to the recreational vehicle or the real property, the intent of the owner to make the recreational vehicle permanently affixed shall be determinative. A recreational vehicle that is taxed as real property must be issued an "RP" series sticker as provided in s. 320.0815.

(4) A recreational vehicle that is not taxed as real property must have a current license plate properly affixed as provided in s. 320.08(9). Any such recreational vehicle without a current license plate properly affixed is presumed to be tangible personal property.

History.—s. 2, ch. 74-234; s. 10, ch. 88-216; s. 1, ch. 91-241; s. 6, ch. 93-132; s. 30, ch. 94-353; s. 3, ch. 95-404; s. 1, ch. 98-139.

193.077 Notice of new, rebuilt, or expanded property.—

(1) The property appraiser shall accept notices on or before April 1 of the year in which the new or additional real or personal property acquired to establish a new business or facilitate a business expansion or restoration is first subject to assessment. The notice shall be filed, on a form prescribed by the department, by any business seeking to qualify for an enterprise zone property tax credit as a new or expanded business pursuant to s. 220.182(4).

(2) Upon determining that the real or tangible personal property described in the notice is in fact to be incorporated into a new, expanded, or rebuilt business, the property appraiser shall so affirm and certify on the face of the notice and shall provide a copy thereof to the new or expanded business and to the department.

(3) Within 10 days of extension or recertification of the assessment rolls pursuant to s. 193.122, whichever is later, the property appraiser shall forward to the department a list of all property of new businesses and property separately assessed as expansion-related or rebuilt property pursuant to s. 193.085(5)(a). The list shall include the name and address of the business to which the property is assessed, the assessed value of the property, the total taxes levied against the property, the identifying number for the property as shown on the assessment roll, and a description of the property.

(4) This section expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

History.—ss. 4, 10, ch. 80-248; s. 5, ch. 83-204; s. 25, ch. 84-356; s. 63, ch. 94-136; s. 25, ch. 2000-210; s. 14, ch. 2005-287.

193.085 Listing all property.—

(1) The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll. Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, county, or state agency need not, but may, be listed.

(2) The department shall promulgate such regulations and shall make available maps and mapping materials as it deems necessary to ensure that all real property

within the state is listed and valued on the real property assessment rolls of the respective counties. In addition, individual property appraisers may use such other maps and materials as they deem expedient to accomplish the purpose of this section.

(3)(a) All forms of local government, special taxing districts, multicounty districts, and municipalities shall provide written annual notification to the several property appraisers of any and all real property owned by any of them so that ownership of all such property will be properly listed.

(b) Whenever real property is listed on the real property assessment rolls of the respective counties in the name of the State of Florida or any of its agencies, the listing shall not be changed in the absence of a recorded deed executed by the State of Florida or the state agency in whose name the property is listed. If, in preparing the assessment rolls, the several property appraisers within the state become aware of the existence of a recorded deed not executed by the state and purporting to convey real property listed on the assessment rolls as state-owned, the property appraiser shall immediately forward a copy of the recorded deed to the state agency in whose name the property is listed.

(4) The department shall promulgate such rules as are necessary to ensure that all railroad property of all types is properly listed in the appropriate county and shall submit the county railroad property assessments to the respective county property appraisers not later than June 1 in each year. However, in those counties in which railroad assessments are not completed by the department by June 1, for millage certification purposes, the property appraiser may utilize the prior year's values for such property.

(a) All railroad and railroad terminal companies maintaining tracks or other fixed assets in the state and subject to assessment under the unit-rule method of valuation shall make an annual return to the Department of Revenue. Such returns shall be filed on or before April 1 and shall be subject to the penalties provided in s. 193.072. The department shall make an annual assessment of all operating property of every description owned by or leased to such companies. Such assessment shall be apportioned to each county, based upon actual situs and, in the case of property not having situs in a particular county, shall be apportioned based upon track miles. Operating property shall include all property owned or leased to such company, including right-of-way presently in use by the company, track, switches, bridges, rolling stock, and other property directly related to the operation of the railroad. Nonoperating property shall include that portion of office buildings not used for operating purposes, property owned but not directly used for the operation of the railroad, and any other property that is not used for operating purposes. The department shall promulgate rules necessary to ensure that all operating property is properly valued, apportioned, and returned to the appropriate county, including rules governing the form and content of returns. The evaluation and assessment of utility property shall be the duty of the property appraiser.

(b)1. All private car and freight line and equipment companies operating rolling stock in Florida shall make an annual return to the Department of Revenue. The department shall make an annual determination of the average number of cars habitually present in Florida for each company and shall assess the just value thereof.

2. The department shall promulgate rules respecting the methods of determining the average number of cars habitually present in Florida, the form and content of returns, and such other rules as are necessary to ensure that the property of such companies is properly returned, valued, and apportioned to the state.

3. For purposes of this paragraph, "operating rolling stock in Florida" means having ownership of rolling stock which enters Florida.

4. The department shall apportion the assessed value of such property to the local taxing jurisdiction based upon the number of track miles and the location of mainline track of the respective railroads over which the rolling stock has been operated in the preceding year in each taxing jurisdiction. The situs for taxation of such property shall be according to the apportionment.

(c) The values determined by the department pursuant to this subsection shall be certified to the property appraisers when such values have been finalized by the department. Prior to finalizing the values to be certified to the property appraisers, the department shall provide an affected taxpayer a notice of a proposed assessment and an opportunity for informal conference before the executive director's designee. A property appraiser shall certify to the tax collector for collection the value as certified by the Department of Revenue.

(d) Returns and information from returns required to be made pursuant to this subsection may be shared pursuant to any formal agreement for the mutual exchange of information with another state.

(e) In any action challenging final assessed values certified by the department under this subsection, venue is in Leon County.

(5)(a) Beginning in the year in which a notice of new, rebuilt, or expanded property is accepted and certified pursuant to s. 193.077 and for the 4 years immediately thereafter, the property appraiser shall separately assess the prior existing property and the expansion-related or rebuilt property, if any, of each business having submitted said notice pursuant to s. 220.182(4). The listing of expansion-related or rebuilt property on an assessment roll shall immediately follow the listing of prior existing property for each expanded business. However, beginning with the first assessment roll following receipt of a notice from the department that a business has been disallowed an enterprise zone property tax credit, the property appraiser shall singly list the property of such business.

(b) This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

History.—s. 14, ch. 70-243; s. 2, ch. 73-228; s. 2, ch. 74-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 2, ch. 78-269; s. 11, ch. 79-334; s. 9, ch. 80-77; ss. 5, 10, ch. 80-248; s. 26, ch. 84-356; s. 6, ch. 89-174; s. 2, ch. 91-295; s. 64, ch. 94-136; s. 31, ch. 94-353; s. 1465, ch. 95-147; s. 24, ch.

2000-210; s. 15, ch. 2005-287; ss. 2, 10, ch. 2010-280; SJR 8-A, 2010 Special Session A.

Note.—Consolidation of provisions of former ss. 193.051, 193.061, 193.071, 193.113, 193.131, 193.272, 193.281.

193.092 Assessment of property for back taxes.—

(1) When it shall appear that any ad valorem tax might have been lawfully assessed or collected upon any property in the state, but that such tax was not lawfully assessed or levied, and has not been collected for any year within a period of 3 years next preceding the year in which it is ascertained that such tax has not been assessed, or levied, or collected, then the officers authorized shall make the assessment of taxes upon such property in addition to the assessment of such property for the current year, and shall assess the same separately for such property as may have escaped taxation at and upon the basis of valuation applied to such property for the year or years in which it escaped taxation, noting distinctly the year when such property escaped taxation and such assessment shall have the same force and effect as it would have had if it had been made in the year in which the property shall have escaped taxation, and taxes shall be levied and collected thereon in like manner and together with taxes for the current year in which the assessment is made. But no property shall be assessed for more than 3 years' arrears of taxation, and all property so escaping taxation shall be subject to such taxation to be assessed in whomsoever's hands or possession the same may be found, except that property acquired by a bona fide purchaser who was without knowledge of the escaped taxation shall not be subject to assessment for taxes for any time prior to the time of such purchase, but it is the duty of the property appraiser making such assessment to serve upon the previous owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county. Any property owned by such previous owner which is situated in this state is subject to the lien of such assessment in the same manner as a recorded judgment. Before any such lien may be recorded, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Once recorded, such lien may be recorded in any county in this state and shall constitute a lien on any property of such person in such county in the same manner as a recorded judgment, and may be enforced by the tax collector using all remedies pertaining to same; provided, that the county property appraiser shall not assess any lot or parcel of land certified or sold to the state for any previous years unless such lot or parcel of lands so certified or sold shall be included in the list furnished by the Chief Financial Officer to the county property appraiser as provided by law; provided, if real or personal property be assessed for taxes, and because of litigation delay ensues and the assessment be held invalid the taxing authorities, may reassess such property within the time herein provided after the termination of such litigation; provided further, that personal property acquired in good faith by purchase shall not be subject to assessment for taxes for any time prior to the time of such purchase, but the individual or corporation liable for any

such assessment shall continue personally liable for same. As used in this subsection, the term "bona fide purchaser" means a purchaser for value, in good faith, before certification of such assessment of back taxes to the tax collector for collection.

(2) This section applies to property of every class and kind upon which ad valorem tax is assessable by any state or county authority under the laws of the state.

(3) Notwithstanding subsection (2), the provisions of this section requiring the retroactive assessment and collection of ad valorem taxes shall not apply if:

(a) The owner of a building, structure, or other improvement to land that has not been previously assessed complied with all necessary permitting requirements when the improvement was completed; or

(b) The owner of real property that has not been previously assessed voluntarily discloses to the property appraiser the existence of such property before January 1 of the year the property is first assessed. The disclosure must be made on a form provided by the property appraiser.

History.—s. 24, ch. 4322, 1895; s. 1, ch. 4663, 1899; GS 524; s. 22, ch. 5596, 1907; RGS 722; ss. 1, 2, ch. 9180, 1923; CGL 924-926; ss. 1, 2, ch. 69-55; s. 15, ch. 70-243; s. 1, ch. 77-102; s. 9, ch. 2002-18; s. 174, ch. 2003-261; s. 1, ch. 2010-66.

Note.—Former ss. 193.23, 193.151.

193.102 Lands subject to tax sale certificates; assessments; taxes not extended.—

(1) All lands against which the state holds any tax sale certificate or other lien for delinquent taxes assessed for the year 1940 or prior years shall be assessed for the year 1941 and subsequent years in like manner and to the same effect as if no taxes against such lands were delinquent. Should the taxes on such lands not be paid as required by law, such lands shall be sold or the title thereto shall become vested in the county, in like manner and to the same effect as other lands upon which taxes are delinquent are sold or the title to which becomes vested in the county under this law. Such lands upon which tax certificates have been issued to this state, when sold by the county for delinquent taxes, may be redeemed in the manner prescribed by this law; provided, that all tax certificates held by the state on such lands shall be redeemed at the same time, and the clerk of the circuit court shall disburse the money as provided by law. After the title to any such lands against which the state holds tax certificates becomes vested in the county as provided by this law, the county may sell such lands in the same manner as provided in s. 197.592, and the clerk of the circuit court shall distribute the proceeds from the sale of such lands by the board of county commissioners in proportion to the interest of the state, the several taxing units, and the funds of such units, as may be calculated by the clerk.

(2) The property appraisers, in making up their assessment rolls, shall place thereon the lands upon which taxes have been sold to the county, enter their valuation of the same on the roll, and extend the taxes upon such lands.

History.—s. 16, ch. 4322, 1895; GS 512; s. 13, ch. 5596, 1907; s. 1, ch. 6158, 1911; RGS 712, 769; CGL 914, 984; ss. 4, 23, ch. 20722,

1941; ss. 31/2, 10, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 16, ch. 70-243; s. 32, ch. 73-332; s. 5, ch. 75-103; s. 1, ch. 77-102; s. 1, ch. 77-174; ss. 205, 221, ch. 85-342.

Note.—Former ss. 193.16, 193.171, 193.63, 193.181.

193.114 Preparation of assessment rolls.—

(1) Each property appraiser shall prepare the following assessment rolls:

(a) Real property assessment roll.

(b) Tangible personal property assessment roll. This roll shall include taxable household goods and all other taxable tangible personal property.

1(2) The real property assessment roll shall include:

(a) The just value.

(b) The school district assessed value.

(c) The nonschool district assessed value.

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

(e) The school taxable value.

(f) The nonschool taxable value.

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

(h) The value of new construction.

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

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

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

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

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

(n) The recorded selling price, ownership transfer date, and official record book and page number or clerk instrument number for each deed or other instrument transferring ownership of real property and recorded or otherwise discovered during the period beginning 1 year before the assessment date and up to the date the assessment roll is submitted to the department. The assessment roll shall also include the basis for qualification or disqualification of a transfer as an arms-length transaction. A decision qualifying or disqualifying a transfer of property as an arms-length transaction must be recorded on the assessment roll within 3 months after the date that the deed or other transfer instrument is recorded or otherwise discovered. If, subsequent to the initial decision qualifying or disqualifying a transfer of property, the property appraiser obtains information indicating that the initial decision should be changed, the property appraiser may change the qualification decision and, if so, must document the reason for the change in a manner acceptable to the executive director or the executive director’s designee. Sale or transfer data must be current on all tax rolls submitted to the department. As used

in this paragraph, the term "ownership transfer date" means the date that the deed or other transfer instrument is signed and notarized or otherwise executed.

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

(p) The name and address of the owner.

(q) The state of domicile of the owner.

(r) The physical address of the property.

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

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

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

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

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

2(3) The tangible personal property roll shall include:

(a) An industry code.

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

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

(d) The just value of leasehold improvements.

(e) The assessed value.

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

(g) The taxable value.

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

(i) The penalty rate.

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

(k) The state of domicile of the owner.

(l) The physical address of the property.

(m) The millage for each taxing authority levying tax on the property.

(4)(a) For every change made to the assessed or taxable value of a parcel on an assessment roll subsequent to the mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director's designee.

(b) For every change that decreases the assessed or taxable value of a parcel on an assessment roll between the time of complete submission of the tax roll pursuant to s. 193.1142(3) and mailing of the notice provided for in s. 200.069, the property appraiser shall document the reason for such change in the public records of the office of the property appraiser in a manner acceptable to the executive director or the executive director's designee.

(c) Changes made by the value adjustment board are not subject to the requirements of this subsection.

(5) For proprietary purposes, including the furnishing or sale of copies of the tax roll under s. 119.07(1), the property appraiser is the custodian of the tax roll and the copies of it which are maintained by any state agency. The department or any state or local agency may use copies of the tax roll received by it for official purposes and shall permit inspection and examination thereof under s. 119.07(1), but is not required to furnish copies of the records. A social security number submitted under s. 196.011(1) is confidential and exempt from s. 24(a), Art. I of the State Constitution and the provisions of s. 119.07(1). A copy of documents containing the numbers furnished or sold by the property appraiser, except a copy furnished to the department, or a copy of documents containing social security numbers provided by the department or any state or local agency for inspection or examination by the public, must exclude those social security numbers.

2(6) The rolls shall be prepared in the format and contain the data fields specified pursuant to s. 193.1142.

History.—s. 17, ch. 70-243; ss. 10, 21, ch. 73-172; s. 21, ch. 74-234; s. 1, ch. 77-102; ss. 45, 46, ch. 77-104; s. 8, ch. 80-274; s. 4, ch. 81-308; s. 5, ch. 82-208; ss. 19, 64, 80, ch. 82-226; s. 130, ch. 91-112; s. 2, ch. 93-132; s. 1, ch. 94-130; s. 1466, ch. 95-147; s. 50, ch. 96-406; s. 7, ch. 2006-312; s. 4, ch. 2007-339; s. 1, ch. 2008-173; s. 4, ch. 2012-193.

1**Note.—**

A. Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

B. Section 13, ch. 2008-173, provides that:

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

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

2**Note.—**Section 13, ch. 2008-173, provides that:

"(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules

under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.

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

Note.—Consolidation of provisions of former ss. 193.041, 193.051, 193.061, 193.071, 193.113, 193.131, 193.251, 193.261, 193.361-193.381, 193.392.

193.1142 Approval of assessment rolls.—

1(1)(a) Each assessment roll shall be submitted to the executive director of the Department of Revenue for review in the manner and form prescribed by the executive director on or before July 1. The department shall require the assessment roll submitted under this section to include the social security numbers required under s. 196.011. The roll submitted to the executive director need not include centrally assessed properties prior to approval under this subsection and subsection (2). Such review by the executive director shall be made to determine if the rolls meet all the appropriate requirements of law relating to form and just value. Upon approval of the rolls by the executive director, who, as used in this section includes his or her designee, the hearings required in s. 194.032 may be held.

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

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

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

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

(2)(a) The executive director or his or her designee shall disapprove all or part of any assessment roll of any county not in full compliance with the administrative order of the executive director issued pursuant to the notice called for in s. 195.097 and shall otherwise disapprove all or any part of any roll not assessed in substantial compliance with law, as disclosed during the investigation by the department, including, but not limited to,

audits by the Department of Revenue and Auditor General establishing noncompliance.

(b) If an assessment roll is disapproved under paragraph (a) and the reason for the disapproval is noncompliance due to material mistakes of fact relating to physical characteristics of property, the executive director or his or her designee may issue an administrative order as provided in s. 195.097. In such event, the millage adoption process, extension of tax rolls, and tax collection shall proceed and the interim roll procedures of s. 193.1145 shall not be invoked.

(c) For purposes of this subsection, "material mistakes of fact" means any and all mistakes of fact relating to physical characteristics of property that, if included in the assessment of property, would result in a deviation or change in assessed value of the parcel of property.

(3) An assessment roll shall be deemed to be approved if the department has not taken action to disapprove it within 50 days of a complete submission of the rolls by the property appraiser, except as provided in subsection (4). A submission shall be deemed complete if it meets all applicable provisions of law as to form and content; includes, or is accompanied by, all information which was lawfully requested by the department prior to the initial submission date; and is not an interim roll. The department shall notify the property appraiser of an incomplete submission not later than 10 days after receipt thereof.

(4) The department is authorized to issue a review notice to a county property appraiser within 30 days of a complete submission of the assessment rolls of that county. Such review notice shall be in writing; shall set forth with specificity all reasons relied on by the department as a basis for issuing the review notice; shall specify all supporting data, surveys, and statistical compilations for review; and shall set forth with particularity remedial steps which the department requires the property appraiser to take in order to obtain approval of the tax roll. In the event that such notice is issued:

(a) The time period of 50 days specified in subsection (3) shall be 60 days after the issuance of the notice.

(b) The notice required pursuant to s. 200.069 shall not be issued prior to approval of an assessment roll for the county or prior to institution of interim roll procedures under s. 193.1145.

(5) Whenever an assessment roll submitted to the department is returned to the property appraiser for additional evaluation, a review notice shall be issued for the express purpose of the adjustment provided in s. 200.065(11).

(6) In no event shall a formal determination by the department pursuant to this section be made later than 90 days after the first complete submission of the rolls by the county property appraiser.

(7) Approval or disapproval of all or any part of a roll shall not be deemed to be final until the procedures instituted under s. 195.092 have been exhausted.

(8) Chapter 120 does not apply to this section.

History.—s. 5, ch. 82-208; ss. 19, 80, ch. 82-226; s. 54, ch. 83-217; s. 20, ch. 83-349; s. 1, ch. 84-164; s. 3, ch. 86-190; s. 1, ch. 87-318; s. 131, ch. 91-112; s. 3, ch. 93-132; ss. 43, 73, ch. 94-

353; s. 31, ch. 95-145; s. 1467, ch. 95-147; s. 5, ch. 2007-321; s. 2, ch. 2008-173.

1**Note.—**Section 13, ch. 2008-173, provides that:

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

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

193.1145 Interim assessment rolls.—

(1) It is the intent of the Legislature that no undue restraint shall be placed on the ability of local government to finance its activities in a timely and orderly fashion, and, further, that just and uniform valuations for all parcels shall not be frustrated if the attainment of such valuations necessitates delaying a final determination of assessments beyond the normal 12-month period. Toward these ends, the Legislature hereby provides a method for levying and collecting ad valorem taxes which may be used if:

(a) The property appraiser has been granted an extension of time for completion of the assessment of all property pursuant to s. 193.023(1) beyond September 1 or has not certified value pursuant to s. 200.065(1) by August 1; or

(b) All or part of the assessment roll of a county is disapproved pursuant to s. 193.1142;

provided a local taxing authority brings a civil action in the circuit court for the county in which relief is sought and the court finds that there will be a substantial delay in the final determination of assessments, which delay will substantially impair the ability of the authority to finance its activities. Such action may be filed on or after July 1. Upon such a determination, the court may order the use of the last approved roll, adjusted to the extent practicable to reflect additions, deletions, and changes in ownership, parcel configuration, and exempt status, as the interim roll when the action was filed under paragraph (a), or may order the use of the current roll as the interim roll when the action was filed under paragraph (b). When the action was filed under paragraph (a), certification of value pursuant to s. 200.065(1) shall be made immediately following such determination by the court. When the action was filed under paragraph (b), the procedures required under s. 200.065 shall continue based on the original certification of value. However, if the property appraiser recommends that interim roll procedures be instituted and the governing body of the county does not object and if conditions of paragraph (a) or paragraph (b) apply, such civil action shall not be required. The property appraiser shall notify the department and each taxing authority within his or her jurisdiction prior to instituting interim roll procedures without a court order.

(2) The taxing authority shall, in its name as plaintiff, initiate action for relief under this section by filing an "Application for Implementation of an Interim Assessment Roll" in the circuit court. The property appraiser and the executive director of the Department of Revenue shall

be named as the defendants when the action is filed. The court shall set an immediate hearing and give the case priority over other pending cases. When the disapproval of all or any part of the assessment roll is contested, the court shall sever this issue from the proceeding and transfer it to the Circuit Court in and for Leon County for a determination.

(3)(a) If the court so finds as provided in subsection (1), the property appraiser shall prepare and extend taxes against the interim assessment roll. The extension of taxes shall occur within 60 days of disapproval of all or part of the assessment roll, or by November 15, in the event that the assessment roll has not been submitted to the department pursuant to s. 193.1142; however, in no event shall taxes be extended before the hearing and notice procedures required in s. 200.065 have been completed.

(b) Upon authorization to use an interim assessment roll, the property appraiser shall so advise the taxing units within his or her jurisdiction. The millage rates adopted at the hearings held pursuant to s. 200.065(2)(d) shall be considered provisional millage rates and shall apply only to valuations shown on the interim assessment roll. Such taxing units shall certify such rates to the property appraiser.

(4) All provisions of law applicable to millage rates and limitations thereon shall apply to provisional millage rates, except as otherwise provided in this section.

(5) Upon extension, the property appraiser shall certify the interim assessment roll to the tax collector and shall notify the tax collector and the clerk of the circuit court that such roll is provisional and that ultimate tax liability on the property is subject to a final determination. The tax collector and the clerk of the circuit court shall be responsible for posting notices to this effect in conspicuous places within their respective offices. The property appraiser shall ensure that such notice appears conspicuously on the printed interim roll.

(6) The tax collector shall prepare and mail provisional tax bills to the taxpayers based upon interim assessments and provisional millage rates, which bills shall be subject to all provisions of law applicable to the collection and distribution of ad valorem taxes, except as otherwise provided in this section. These bills shall be clearly marked "PROVISIONAL—THIS IS NOT A FINAL TAX BILL"; shall be accompanied by an explanation of the possibility of a supplemental tax bill or refund based upon the tax roll as finally approved, pursuant to subsection (7); and shall further explain that the total amount of taxes collected by each taxing unit shall not be increased when the roll is finally approved.

(7) Upon approval of the assessment roll by the executive director, and after certification of the assessment roll by the value adjustment board pursuant to s. 193.122(2), the property appraiser shall, subject to the provisions of subsection (11), recompute each provisional millage rate of the taxing units within his or her jurisdiction, so that the total taxes levied when each recomputed rate is applied against the approved roll are equal to those of the corresponding provisional

rate applied against the interim roll. Each recomputed rate shall be considered the official millage levy of the taxing unit for the tax year in question. The property appraiser shall notify each taxing unit as to the value of the recomputed or official millage rate.

(8)(a) Upon recomputation, the property appraiser shall extend taxes against the approved roll and shall prepare a reconciliation between the interim and approved assessment rolls. For each parcel, the reconciliation shall show provisional taxes levied, final taxes levied, and the difference thereof.

(b) The property appraiser shall certify such reconciliation to the tax collector, unless otherwise authorized pursuant to paragraph (d), which reconciliation shall contain sufficient information for the preparation of supplemental bills or refunds.

(c) Upon receipt of such reconciliation, the tax collector shall prepare and mail to the taxpayers either supplemental bills, due and collectible in the same manner as bills issued pursuant to chapter 197, or refunds in the form of county warrants. However, no bill shall be issued or considered due and owing, and no refund shall be authorized, if the amount thereof is less than $10. Approval by the Department of Revenue shall not be required for refunds made pursuant to this section.

(d) However, the court, upon a determination that the amount to be supplementally billed and refunded is insufficient to warrant a separate billing or that the length of time until the next regular issuance of ad valorem tax bills is similarly insufficient, may authorize the tax collector to withhold issuance of supplemental bills and refunds until issuance of the next year's tax bills. At that time, the amount due or the refund amount shall be added to or subtracted from the amount of current taxes due on each parcel, provided that the current tax and the prior year's tax or refund shall be shown separately on the bill. Alternatively, at the option of the tax collector, separate bills and statements of refund may be issued.

(e) Any tax bill showing supplemental taxes due or a refund due, or any warrant issued as a refund, shall be accompanied by an explanatory notice in substantially the following form:

NOTICE OF SUPPLEMENTAL BILL
OR REFUND
OF PROPERTY TAXES

Property taxes for ...(year)... were based upon a temporary assessment roll, to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for ...(year)... has been recomputed for each taxpayer. BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT. However, if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively overassessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector's office.

(9) Any person objecting to an interim assessment placed on any property

taxable to him or her may request an informal conference with the property appraiser, pursuant to s. 194.011(2), or may seek judicial review of the interim property assessment. However, petitions to the value adjustment board shall not be filed or heard with respect to interim assessments. All provisions of law applicable to objections to assessments shall apply to the final approved assessment roll. The department shall adopt by rule procedures for notifying taxpayers of their final approved assessments and of the time period for filing petitions.

(10)(a) Delinquent provisional taxes on real property shall not be subject to the delinquent tax provisions of chapter 197 until such time as the assessment roll is reconciled, supplemental bills are issued, and taxes on the property remain delinquent. However, delinquent provisional taxes on real property shall accrue interest at an annual rate of 12 percent, computed in accordance with s. 197.172. Interest accrued on provisional taxes shall be added to the taxes, interest, costs, and charges due with respect to final taxes levied. When interest begins to accrue on delinquent provisional taxes, the property owner shall be given notice by first-class mail.

(b) Delinquent provisional taxes on personal property shall be subject to all applicable provisions of chapter 197.

(11) A recomputation of millage rates under this section shall not reduce or increase the total of all revenues available from state or local sources to a school district or to a unit of local government as defined in part II of chapter 218. Notwithstanding the provisions of subsection (7), the provisional millage rates levied by a multicounty taxing authority against an interim roll shall not be recomputed, but shall be considered the official or final tax rate for the year in question; and the interim roll shall be considered the final roll for each such taxing authority. Notwithstanding the provisions of subsection (7), millage rates adopted by vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution shall not be recomputed.

(12) The property appraiser shall follow a reasonable and expeditious timetable in completing a roll in compliance with the requirements of law. In the event of noncompliance, the executive director may seek any judicial or administrative remedy available to him or her under law to secure such compliance.

(13) For the purpose of this section, the terms “roll,” “assessment roll,” and “interim assessment roll” mean the rolls for real, personal, and centrally assessed property.

(14) Chapter 120 shall not apply to this section.

History.—s. 1, ch. 80-261; s. 5, ch. 80-274; s. 7, ch. 82-208; ss. 2, 21, 34, 80, ch. 82-226; ss. 206, 221, ch. 85-342; s. 139, ch. 91-112; s. 973, ch. 95-147; s. 28, ch. 95-280.

193.1147 Performance review panel.—If there occurs within any 4-year period the final disapproval of all or any part of a county roll pursuant to s. 193.1142 for 2 separate years, the Governor shall appoint a three-member performance review panel. The panel shall investigate the circumstances surrounding such disapprovals and the general performance of the property appraiser. If the

panel finds unsatisfactory performance, the property appraiser shall be ineligible for the designation and special qualification salary provided in s. 145.10(2). Within not less than 12 months, the property appraiser may requalify therefor, provided he or she successfully recompletes the courses and examinations applicable to new candidates.

History.—s. 8, ch. 80-377; s. 8, ch. 82-208; ss. 22, 80, ch. 82-226; s. 974, ch. 95-147.

193.116 Municipal assessment rolls.—

(1) The county property appraiser shall prepare an assessment roll for every municipality in the county. The value adjustment board shall give notice to the chief executive officer of each municipality whenever an appeal has been taken with respect to property located within that municipality. Representatives of that municipality shall be given an opportunity to be heard at such hearing. The property appraiser shall deliver each assessment roll to the appropriate municipality in the same manner as assessment rolls are delivered to the county commissions. The governing body of the municipality shall have 30 days to certify all millages to the county property appraiser. The county property appraiser shall extend the millage against the municipal assessment roll. The property appraiser shall certify the municipal tax roll to the county tax collector for collection in the same manner as the county tax roll is certified for collection. The property appraiser shall deliver to each municipality a copy of the municipal tax roll.

(2) The county tax collector shall collect all ad valorem taxes for municipalities within the county. He or she shall collect municipal taxes in the same manner as county taxes.

History.—s. 3, ch. 74-234; s. 1, ch. 76-133; s. 2, ch. 76-140; ss. 207, 221, ch. 85-342; s. 1, ch. 90-343; s. 140, ch. 91-112; s. 975, ch. 95-147.

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

(1) The value adjustment board shall certify each assessment roll upon order of the board of county commissioners pursuant to s. 197.323, if applicable, and again after all hearings required by s. 194.032 have been held. These certificates shall be attached to each roll as required by the Department of Revenue.

(2) After the first certification of the tax rolls by the value adjustment board, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property. Upon completion of these extensions, and upon satisfying himself or herself that all property is properly taxed, the property appraiser shall certify the tax rolls and shall within 1 week thereafter publish notice of the date and fact of extension and certification in a periodical meeting the requirements of s. 50.011 and publicly display a notice of the date of certification in the office of the property appraiser. The property appraiser shall also supply notice of the date of the certification to any taxpayer who requests one in writing. These certificates and notices shall be made in the form required by the department and shall be attached to each roll as required by the department by regulation.

(3) When the tax rolls have been extended pursuant to s. 197.323, the second certification of the value adjustment board shall reflect all changes made by the board together with any adjustments or changes made by the property appraiser. Upon such certification, the property appraiser shall recertify the tax rolls with all changes to the collector and shall provide public notice of the date and fact of recertification pursuant to subsection (2).

(4) An appeal of a value adjustment board decision pursuant to s. 194.036(1)(a) or (b) by the property appraiser shall be filed prior to extension of the tax roll under subsection (2) or, if the roll was extended pursuant to s. 197.323, within 30 days of recertification under subsection (3). The roll may be certified by the property appraiser prior to an appeal being filed pursuant to s. 194.036(1)(c), but such appeal shall be filed within 20 days after receipt of the decision of the department relative to further judicial proceedings.

(5) The department shall promulgate regulations to ensure that copies of the tax rolls are distributed to the appropriate officials and maintained as part of their records for as long as is necessary to provide for the orderly collection of taxes. Such regulations shall also provide for the maintenance of the necessary permanent copies of such rolls.

(6) The property appraiser may extend millage as required in subsection (2) against the assessment roll and certify it to the tax collector even though there are parcels subject to judicial or administrative review pursuant to s. 194.036(1). Such parcels shall be certified and have taxes extended against them in accordance with the decisions of the value adjustment board or the property appraiser's valuation if the roll has been extended pursuant to s. 197.323, except that payment of such taxes by the taxpayer shall not preclude the taxpayer from being required to pay additional taxes in accordance with final judicial determination of an appeal filed pursuant to s. 194.036(1).

(7) Each assessment roll shall be submitted to the executive director of the department in the manner and form prescribed by the department within 1 week after extension and certification to the tax collector and again after recertification to the tax collector, if applicable. When the provisions of s. 193.1145 are exercised, the requirements of this subsection shall apply upon extension pursuant to s. 193.1145(3)(a) and again upon reconciliation pursuant to s. 193.1145(8)(a).

History.—s. 18, ch. 70-243; s. 1, ch. 71-371; s. 9, ch. 73-172; s. 4, ch. 74-234; s. 2, ch. 76-133; s. 5, ch. 76-234; s. 1, ch. 77-174; s. 14, ch. 82-226; s. 2, ch. 82-388; ss. 3, 26, ch. 83-204; s. 55, ch. 83-217; ss. 208, 221, ch. 85-342; s. 141, ch. 91-112; s. 976, ch. 95-147.

Note.—Consolidation of provisions of former ss. 193.401-193.421.

193.132 Prior assessments validated.—Every assessment of taxes heretofore made on property of any kind, when such assessment has been actually made in the name of the true owner, is hereby validated. No tax assessment or tax levy made upon any such property shall be held invalid by reason of or because of the subsequent amendment in the law.

History.—s. 1, ch. 10023, 1925; CGL 927; ss. 1, 2, ch. 69-55; s. 19, ch. 70-243.

Note.—Former ss. 192.32, 193.341.

193.133 Effect of mortgage fraud on property assessments.—

(1) Upon the finding of probable cause of any person for the crime of mortgage fraud, as defined in s. 817.545, or any other fraud involving real property that may have artificially inflated or could artificially inflate the value of property affected by such fraud, the arresting agency shall promptly notify the property appraiser of the county in which such property or properties are located of the nature of the alleged fraud and the property or properties affected. If notification as required in this section would jeopardize or negatively impact a continuing investigation, notification may be delayed until such time as notice may be made without such effect.

(2) The property appraiser may adjust the assessment of any affected real property.

(3) Upon a conviction of fraud as defined in subsection (1), the property appraiser of the county in which such property or properties are located shall, if necessary, reassess such property or properties affected by such fraud.

History.—s. 1, ch. 2008-80.

1193.155 Homestead assessments.—

Homestead property shall be assessed at just value as of January 1, 1994. Property receiving the homestead exemption after January 1, 1994, shall be assessed at just value as of January 1 of the year in which the property receives the exemption unless the provisions of subsection (8) apply.

(1) Beginning in 1995, or the year following the year the property receives homestead exemption, whichever is later, the property shall be reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of the following:

(a) Three percent of the assessed value of the property for the prior year; or

(b) The percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(2) If the assessed value of the property as calculated under subsection (1) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

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

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

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

b. The transfer is between legal and equitable title or equitable and equitable title and no additional person applies for a homestead exemption on the property; or

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

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

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

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

(b) For purposes of this subsection, a leasehold interest that qualifies for the homestead exemption under s. 196.031 or s. 196.041 shall be treated as an equitable interest in the property.

(4)(a) Except as provided in paragraph (b), changes, additions, or improvements to homestead property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of homestead property damaged or destroyed by misfortune or calamity shall not increase the homestead property's assessed value when the square footage of the homestead property as changed or improved does not exceed 110 percent of the square footage of the homestead property before the damage or destruction. Additionally, the homestead property's assessed value shall not increase if the total square footage of the homestead property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the homestead property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (1). The homestead property's assessed value shall be increased by the just value of that portion of the changed or improved homestead property which is in excess of 110 percent of the square footage of the homestead property before the damage or destruction or of that portion exceeding 1,500 square feet. Homestead property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the homestead property's total square footage before the damage or destruction shall be assessed pursuant to subsection (5). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the homestead.

(c) Changes, additions, or improvements that replace all or a portion of real property that was damaged or destroyed

by misfortune or calamity shall be assessed upon substantial completion as if such damage or destruction had not occurred and in accordance with paragraph (b) if the owner of such property:

1. Was permanently residing on such property when the damage or destruction occurred;

2. Was not entitled to receive homestead exemption on such property as of January 1 of that year; and

3. Applies for and receives homestead exemption on such property the following year.

(d) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the homestead property by the owner or by an owner association, which improvements directly benefit the homestead property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

(5) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(6) Only property that receives a homestead exemption is subject to this section. No portion of property that is assessed solely on the basis of character or use pursuant to s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is subject to this section. When property is assessed under s. 193.461, s. 193.501, or s. 193.505 and contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, for the assessment to be subject to the limitation in this section.

(7) If a person received a homestead exemption limited to that person's proportionate interest in real property, the provisions of this section apply only to that interest.

2(8) Property assessed under this section shall be assessed at less than just value when the person who establishes a new homestead has received a homestead exemption as of January 1 of either of the 2 immediately preceding years. A person who establishes a new homestead as of January 1, 2008, is entitled to have the new homestead assessed at less than just value only if that person received a homestead exemption on January 1, 2007, and only if this subsection applies retroactive to January 1, 2008. For purposes of this subsection, a husband and wife who owned and both permanently resided on a previous homestead shall each be considered to have received the homestead exemption even though only the husband or the wife applied for the homestead exemption on the previous homestead. The assessed value of the newly established homestead shall be determined as provided in this subsection.

(a) If the just value of the new homestead as of January 1 is greater than or equal to the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be the just value of the new homestead minus an amount equal to the lesser of $500,000 or

the difference between the just value and the assessed value of the immediate prior homestead as of January 1 of the year in which the prior homestead was abandoned. Thereafter, the homestead shall be assessed as provided in this section.

(b) If the just value of the new homestead as of January 1 is less than the just value of the immediate prior homestead as of January 1 of the year in which the immediate prior homestead was abandoned, the assessed value of the new homestead shall be equal to the just value of the new homestead divided by the just value of the immediate prior homestead and multiplied by the assessed value of the immediate prior homestead. However, if the difference between the just value of the new homestead and the assessed value of the new homestead calculated pursuant to this paragraph is greater than $500,000, the assessed value of the new homestead shall be increased so that the difference between the just value and the assessed value equals $500,000. Thereafter, the homestead shall be assessed as provided in this section.

(c) If two or more persons who have each received a homestead exemption as of January 1 of either of the 2 immediately preceding years and who would otherwise be eligible to have a new homestead property assessed under this subsection establish a single new homestead, the reduction from just value is limited to the higher of the difference between the just value and the assessed value of either of the prior eligible homesteads as of January 1 of the year in which either of the eligible prior homesteads was abandoned, but may not exceed $500,000.

(d) If two or more persons abandon jointly owned and jointly titled property that received a homestead exemption as of January 1 of either of the 2 immediately preceding years, and one or more such persons who were entitled to and received a homestead exemption on the abandoned property establish a new homestead that would otherwise be eligible for assessment under this subsection, each such person establishing a new homestead is entitled to a reduction from just value for the new homestead equal to the just value of the prior homestead minus the assessed value of the prior homestead divided by the number of owners of the prior homestead who received a homestead exemption, unless the title of the property contains specific ownership shares, in which case the share of reduction from just value shall be proportionate to the ownership share. In the case of a husband and wife abandoning jointly titled property, the husband and wife may designate the ownership share to be attributed to each spouse by following the procedure in paragraph (f). To qualify to make such a designation, the husband and wife must be married on the date that the jointly owned property is abandoned. In calculating the assessment reduction to be transferred from a prior homestead that has an assessment reduction for living quarters of parents or grandparents pursuant to s. 193.703, the value calculated pursuant to s. 193.703(6) must first be added back to the assessed value of the prior homestead. The total reduction from just value for all new homesteads established under this paragraph may not exceed $500,000. There shall be no reduction from just val-

ue of any new homestead unless the prior homestead is reassessed at just value or is reassessed under this subsection as of January 1 after the abandonment occurs.

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

(f) A husband and wife abandoning jointly titled property who wish to designate the ownership share to be attributed to each person for purposes of paragraph (d) must file a form provided by the department with the property appraiser in the county where such property is located. The form must include a sworn statement by each person designating the ownership share to be attributed to each person for purposes of paragraph (d) and must be filed prior to either person filing the form required under paragraph (h) to have a parcel of property assessed under this subsection. Such a designation, once filed with the property appraiser, is irrevocable.

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

(h) In order to have his or her homestead property assessed under this subsection, a person must file a form provided by the department as an attachment to the application for homestead exemption, including a copy of the form required to be filed under paragraph (f), if applicable. The form, which must include a sworn statement attesting to the applicant's entitlement to assessment under this subsection, shall be considered sufficient documentation for applying for assessment under this subsection. The department shall require by rule that the required form be submitted with the application for homestead exemption under the timeframes and processes set forth in chapter 196 to the extent practicable.

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

2. The property appraiser in the county where the previous homestead was located must return information to the property appraiser in the county where the new homestead is located by April 1 or

within 2 weeks after receipt of the completed application from that property appraiser, whichever is later. As part of the information returned, the property appraiser in the county where the previous homestead was located must provide sufficient information concerning the previous homestead to allow the property appraiser in the county where the new homestead is located to calculate the amount of the assessment limitation difference which may be transferred and must certify whether the previous homestead was abandoned and has been or will be reassessed at just value or reassessed according to the provisions of this subsection as of the January 1 following its abandonment.

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

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

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

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

7. If the information from the property appraiser in the county where the previous homestead was located is provided after the procedures in this section are exercised, the property appraiser in the county where the new homestead is located shall make appropriate corrections and a corrected tax notice and tax bill shall be sent.

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

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

10. The taxpayer may correspond with the property appraiser in the county where the previous homestead was locat-

ed to further seek to identify the homestead and the amount of the assessment limitation difference which is transferable.

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

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

(j) Any person who is qualified to have his or her property assessed under this subsection and who fails to file an application by March 1 may file an application for assessment under this subsection and may, pursuant to s. 194.011(3), file a petition with the value adjustment board requesting that an assessment under this subsection be granted. Such petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding s. 194.013, such person must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the assessment under this subsection and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the assessment, the property appraiser or the value adjustment board may grant an assessment under this subsection. For the 2008 assessments, all petitioners for assessment under this subsection shall be considered to have demonstrated particular extenuating circumstances.

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

(l) The property appraisers of the state shall, as soon as practicable after March 1 of each year and on or before July 1 of that year, carefully consider all applications for assessment under this subsection which have been filed in their respective offices on or before March 1 of that year. If, upon investigation, the property appraiser finds that the applicant is entitled to assessment under this subsection, the property appraiser shall make such entries upon the tax rolls of the county as are necessary to allow the assessment. If, after due consideration, the property appraiser finds that the applicant is not entitled under the law to assessment under this subsection, the property appraiser shall immediately make out a notice of such disapproval, giving his or her reasons therefor, and a copy of the notice must be served upon the applicant by the

property appraiser either by personal delivery or by registered mail to the post office address given by the applicant. The applicant may appeal the decision of the property appraiser refusing to allow the assessment under this subsection to the value adjustment board, and the board shall review the application and evidence presented to the property appraiser upon which the applicant based the claim and shall hear the applicant in person or by agent on behalf of his or her right to such assessment. Such appeal shall be heard by an attorney special magistrate if the value adjustment board uses special magistrates. The value adjustment board shall reverse the decision of the property appraiser in the cause and grant assessment under this subsection to the applicant if, in its judgment, the applicant is entitled to be granted the assessment or shall affirm the decision of the property appraiser. The action of the board is final in the cause unless the applicant, within 15 days following the date of refusal of the application by the board, files in the circuit court of the county in which the homestead is located a proceeding against the property appraiser for a declaratory judgment as is provided by chapter 86 or other appropriate proceeding. The failure of the taxpayer to appear before the property appraiser or value adjustment board or to file any paper other than the application as provided in this subsection does not constitute any bar to or defense in the proceedings.

(9) Erroneous assessments of homestead property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(10) If the property appraiser determines that for any year or years within the prior 10 years a person who was not entitled to the homestead property assessment limitation granted under this section was granted the homestead property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, when a person entitled to exemption pursuant to s. 196.031 inadvertently receives the limitation pursuant to this section following a change of own-

ership, the assessment of such property must be corrected as provided in paragraph (9)(a), and the person need not pay the unpaid taxes, penalties, or interest.

History.—s. 62, ch. 94-353; s. 5, ch. 2001-137; s. 1, ch. 2006-38; s. 1, ch. 2006-311; s. 5, ch. 2007-339; s. 3, ch. 2008-173; s. 1, ch. 2010-109; s. 5, ch. 2012-193.

1**Note.**—Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

2**Note.**—Section 13, ch. 2008-173, provides that:

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

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

193.1551 Assessment of certain homestead property damaged in 2004 named storms.—

Notwithstanding the provisions of s. 193.155(4), the assessment at just value for changes, additions, or improvements to homestead property rendered uninhabitable in one or more of the named storms of 2004 shall be limited to the square footage exceeding 110 percent of the homestead property's total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an addition, or an improvement that is subject to assessment at just value. The provisions of this section are limited to homestead properties in which repairs are commenced by January 1, 2008, and apply retroactively to January 1, 2005.

History.—s. 1, ch. 2005-268; s. 2, ch. 2007-106.

193.1552 Assessment of properties affected by imported or domestic drywall.—

(1) As used in this section, the term "imported or domestic drywall" means drywall that contains elevated levels of elemental sulfur that results in corrosion of certain metals.

(2) When a property appraiser determines that a single-family residential property is affected by imported or domestic drywall and needs remediation to bring that property up to current building standards, the property appraiser shall adjust the assessed value of that property by taking into consideration the presence of the imported or domestic drywall and the

impact of such drywall on the assessed value. If the building cannot be used for its intended purpose without remediation or repair, the value of such building shall be assessed at the nominal just value of $0.

(3) This section applies only to properties in which:

(a) Imported or domestic drywall was used in the construction of the property or an improvement to the property.

(b) The imported or domestic drywall has a significant negative impact on the just value of the property or improvement.

(c) The purchaser was unaware of the imported or domestic drywall at the time of purchase.

(4) This section does not apply to property owners who were aware of the presence of imported or domestic drywall at the time of purchase.

(5) Homestead property to which this section applies shall be considered damaged by misfortune or calamity under s. 193.155(4)(b), except that the 3-year deadline does not apply.

(6) Homestead property shall not be considered abandoned when a homeowner vacates such property for the purpose of remediation and repair under this section, provided the homeowner does not establish a new homestead.

(7) Upon the substantial completion of remediation and repairs, the property shall be assessed as if such imported or domestic drywall had not been present.

(8) This section is repealed July 1, 2017, unless reviewed and reenacted by the Legislature on or before that date.

History.—s. 1, ch. 2010-170.

1193.1554 Assessment of nonhomestead residential property.—

(1) As used in this section, the term "nonhomestead residential property" means residential real property that contains nine or fewer dwelling units, including vacant property zoned and platted for residential use, and that does not receive the exemption under s. 196.031.

(2) For all levies other than school district levies, nonhomestead residential property shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.

2(3) Beginning in the year following the year the nonhomestead residential property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section, a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent

of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

(a) The transfer of title is to correct an error.

(b) The transfer is between legal and equitable title.

(c) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage.

(d) For a publicly traded company, the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or an acquisition by another company, including an acquisition by acquiring outstanding shares of the company.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonhomestead residential property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonhomestead residential property damaged or destroyed by misfortune or calamity shall not increase the property's assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction. Additionally, the property's assessed value shall not increase if the total square footage of the property as changed or improved does not exceed 1,500 square feet. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction or that do not cause the total to exceed 1,500 total square feet shall be reassessed as provided under subsection (3). The property's assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction or of that portion exceeding 1,500 square feet. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (8). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(c) Changes, additions, or improvements include improvements made to common areas or other improvements made to property other than to the nonhomestead residential property by the owner or by an owner association, which improvements directly benefit the property. Such changes, additions, or improvements shall be assessed at just value, and the just value shall be apportioned among the parcels benefiting from the improvement.

3(7) Any increase in the value of property assessed under this section

which is attributable to combining or dividing parcels shall be assessed at just value, and the just value shall be apportioned among the parcels created.

(a) For divided parcels, the amount by which the sum of the just values of the divided parcels exceeds what the just value of the parcel would be if undivided shall be attributable to the division. This amount shall be apportioned to the parcels pro rata based on their relative just values.

(b) For combined parcels, the amount by which the just value of the combined parcel exceeds what the sum of the just values of the component parcels would be if they had not been combined shall be attributable to the combination.

(c) A parcel that is combined or divided after January 1 and included as a combined or divided parcel on the tax notice is not considered to be a combined or divided parcel until the January 1 on which it is first assessed as a combined or divided parcel.

(8) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(9) Erroneous assessments of nonhomestead residential property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(10) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

History.—ss. 10, 11, ch. 2007-339; s. 4, ch. 2008-173; s. 12, ch. 2009-21; s. 2, ch. 2010-109; ss. 1, 2, ch. 2011-125; s. 6, ch. 2012-193.

1**Note.—**Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of

Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

2**Note.—**

A. Section 1, ch. 2011-125, amended subsection (3), effective "[i]f House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012." House Joint Resolution 381 passed; if it is approved by a vote of the electors in the general election held in November 2012, subsection (3), as amended by s. 1, ch. 2011-125, and s. 6, ch. 2012-193, will read:

(3) Beginning in 2013, or the year following the year the nonhomestead residential property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 5 percent of the assessed value of the property for the prior year, except as provided in subsection (6).

B. Section 7, ch. 2011-125, provides that:

"(1) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, to make necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if . . . sections 1, 3, and 5 of this act become law.

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

C. Section 9, ch. 2011-125, provides that "[t]his act shall take effect upon becoming a law, except that . . . the sections of this act which take effect upon the approval of House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, by a vote of the electors in the general election held in November 2012 shall apply to the 2013 tax roll if the revision of the State Constitution contained in House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012." House Joint Resolution 381 passed the Legislature.

3**Note.—**Section 13, ch. 2008-173, provides that:

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

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

1193.1555 Assessment of certain residential and nonresidential real property.—

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

(a) "Nonresidential real property" means real property that is not subject to the assessment limitations set forth in subsection 4(a), (b), (c), (d), or (g), Art. VII of the State Constitution.

(b) "Improvement" means an addition or change to land or buildings which increases their value and is more than a repair or a replacement.

(2) For all levies other than school district levies, nonresidential real property

and residential real property that is not assessed under s. 193.155 or s. 193.1554 shall be assessed at just value as of January 1 of the year that the property becomes eligible for assessment pursuant to this section.

2(3) Beginning in the year following the year the property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 10 percent of the assessed value of the property for the prior year.

(4) If the assessed value of the property as calculated under subsection (3) exceeds the just value, the assessed value of the property shall be lowered to the just value of the property.

(5) Except as provided in this subsection, property assessed under this section shall be assessed at just value as of January 1 of the year following a qualifying improvement or change of ownership or control. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (3) and (4). For purpose of this section:

(a) A qualifying improvement means any substantially completed improvement that increases the just value of the property by at least 25 percent.

(b) A change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than 50 percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value, except as provided in this subsection. There is no change of ownership if:

1. The transfer of title is to correct an error.

2. The transfer is between legal and equitable title.

3. For a publicly traded company, the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or acquisition by another company, including acquisition by acquiring outstanding shares of the company.

(6)(a) Except as provided in paragraph (b), changes, additions, or improvements to nonresidential real property shall be assessed at just value as of the first January 1 after the changes, additions, or improvements are substantially completed.

(b) Changes, additions, or improvements that replace all or a portion of nonresidential real property damaged or destroyed by misfortune or calamity shall not increase the property's assessed value when the square footage of the property as changed or improved does not exceed 110 percent of the square footage of the property before the damage or destruction and do not change the property's character or use. Changes, additions, or improvements that do not cause the total to exceed 110 percent of the total square footage of the property before the damage or destruction and do not change the property's character or use shall be reassessed as provided under subsection (3).

The property's assessed value shall be increased by the just value of that portion of the changed or improved property which is in excess of 110 percent of the square footage of the property before the damage or destruction. Property damaged or destroyed by misfortune or calamity which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the damage or destruction shall be assessed pursuant to subsection (8). This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

3(7) Any increase in the value of property assessed under this section which is attributable to combining or dividing parcels shall be assessed at just value, and the just value shall be apportioned among the parcels created.

(a) For divided parcels, the amount by which the sum of the just values of the divided parcels exceeds what the just value of the parcel would be if undivided shall be attributable to the division. This amount shall be apportioned to the parcels pro rata based on their relative just values.

(b) For combined parcels, the amount by which the just value of the combined parcel exceeds what the sum of the just values of the component parcels would be if they had not been combined shall be attributable to the combination.

(c) A parcel that is combined or divided after January 1 and included as a combined or divided parcel on the tax notice is not considered to be a combined or divided parcel until the January 1 on which it is first assessed as a combined or divided parcel.

(8) When property is destroyed or removed and not replaced, the assessed value of the parcel shall be reduced by the assessed value attributable to the destroyed or removed property.

(9) Erroneous assessments of nonresidential real property assessed under this section may be corrected in the following manner:

(a) If errors are made in arriving at any assessment under this section due to a material mistake of fact concerning an essential characteristic of the property, the just value and assessed value must be recalculated for every such year, including the year in which the mistake occurred.

(b) If changes, additions, or improvements are not assessed at just value as of the first January 1 after they were substantially completed, the property appraiser shall determine the just value for such changes, additions, or improvements for the year they were substantially completed. Assessments for subsequent years shall be corrected, applying this section if applicable.

(c) If back taxes are due pursuant to s. 193.092, the corrections made pursuant to this subsection shall be used to calculate such back taxes.

(10) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was not entitled to the property assessment limitation granted under this section was granted the property assessment limitation, the property appraiser making such determination shall record in the public records of the county a notice of tax lien

against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property that is situated in this state is subject to the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

History.—ss. 12, 13, ch. 2007-339; s. 5, ch. 2008-173; s. 13, ch. 2009-21; s. 22, ch. 2010-5; s. 3, ch. 2010-109; ss. 3, 4, ch. 2011-125; s. 7, ch. 2012-193.

1**Note.—**Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

2**Note.—**

A. Section 3, ch. 2011-125, amended subsection (3), effective "[i]f House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012." House Joint Resolution 381 passed; if it is approved by a vote of the electors in the general election held in November 2012, subsection (3), as amended by s. 3, ch. 2011-125, and s. 7, ch. 2012-193, will read:

(3) Beginning in 2013, or the year following the year the property becomes eligible for assessment pursuant to this section, the property shall be reassessed annually on January 1. Any change resulting from such reassessment may not exceed 5 percent of the assessed value of the property for the prior year, except as provided in subsection (6).

B. Section 7, ch. 2011-125, provides that:

"(1) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, to make necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if . . . sections 1, 3, and 5 of this act become law.

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

C. Section 9, ch. 2011-125, provides that "[t]his act shall take effect upon becoming a law, except that . . . the sections of this act which take effect upon the approval of House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, by a vote of the electors in the general election held in November 2012 shall apply to the 2013 tax roll if the revision of the State Constitution contained in House Joint Resolution 381 or Senate Joint Resolution 658, 2011 Regular Session, is approved by a vote of the electors in the general election held in November 2012." House Joint Resolution 381 passed the Legislature.

3**Note.—**Section 13, ch. 2008-173, provides that:

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

"(2) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and

may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules."

1193.1556 Notice of change of ownership or control required.—

(1) Any person or entity that owns property assessed under s. 193.1554 or s. 193.1555 must notify the property appraiser promptly of any change of ownership or control as defined in ss. 193.1554(5) and 193.1555(5). If the change of ownership is recorded by a deed or other instrument in the public records of the county where the property is located, the recorded deed or other instrument shall serve as notice to the property appraiser. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner's property was not entitled to assessment under s. 193.1554 or s. 193.1555, the owner of the property is subject to the taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes avoided. It is the duty of the property appraiser making such determination to record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person or entity that illegally or improperly was assessed under s. 193.1554 or s. 193.1555. If such person or entity no longer owns property in that county, but owns property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it becomes a lien against such property in such county or counties.

(2) The Department of Revenue shall provide a form by which a property owner may provide notice to all property appraisers of a change of ownership or control. The form must allow the property owner to list all property that it owns or controls in this state for which a change of ownership or control as defined in s. 193.1554(5) or s. 193.1555(5) has occurred, but has not been noticed previously to property appraisers. Providing notice on this form constitutes compliance with the notification requirements in this section.

History.—s. 14, ch. 2007-339; s. 6, ch. 2008-173; s. 4, ch. 2010-109.

1**Note.—**

A. Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

"(3) Notwithstanding any other provision of law, such emergency rules shall remain in effect for 18 months after the date of adoption and may be renewed during the pendency of proce-

dures to adopt rules addressing the subject of the emergency rules."

B. Section 13, ch. 2008-173, provides that:

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

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

PART II

SPECIAL CLASSES OF PROPERTY

193.441 Legislative intent; findings and declaration.
193.451 Annual growing of agricultural crops, nonbearing fruit trees, nursery stock; taxability.
193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.
193.4615 Assessment of obsolete agricultural equipment.
193.462 Agricultural lands; annual application process; extenuating circumstances; waivers.
193.481 Assessment of mineral, oil, gas, and other subsurface rights.
193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.
193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.
193.505 Assessment of historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted.
193.621 Assessment of pollution control devices.
193.623 Assessment of building renovations for accessibility to the physically handi- capped.
193.625 High-water recharge lands; classifica-tion and assessment.
193.6255 Applicability of duties of property appraisers and clerks of the court pursuant to high-water recharge areas.
193.703 Reduction in assessment for living quarters of parents or grandparents.

193.441 Legislative intent; findings and declaration.—

(1) For the purposes of assessment roll preparation and recordkeeping, it is the legislative intent that any assessment for tax purposes which is less than the just value of the property shall be considered a classified use assessment and reported accordingly.

(2) The Legislature finds that Florida's groundwater is among the state's most precious and basic natural resources. The Legislature further finds that it is in the interest of the state to protect its

groundwater from pollution, overutilization, and other degradation because groundwater is the primary source of potable water for 90 percent of Floridians. The Legislature declares that it is in the public interest to allow county governments the flexibility to implement voluntary tax assessment programs that protect the state's high-water recharge areas.

History.—s. 12, ch. 79-334; s. 1, ch. 96-204.

193.451 Annual growing of agricultural crops, nonbearing fruit trees, nursery stock; taxability.—

(1) Growing annual agricultural crops, nonbearing fruit trees, and nursery stock, regardless of the growing methods, shall be considered as having no ascertainable value and shall not be taxable until they have reached maturity or a stage of marketability and have passed from the hands of the producer and/or offered for sale. This section shall be construed liberally in favor of the taxpayer.

(2) Raw, annual, agricultural crops shall be considered to have no ascertainable value and shall not be taxable until such property is offered for sale to the consumer.

(3) Personal property leased or subleased by the Department of Agriculture and Consumer Services and utilized in the inspection, grading, or classification of citrus fruit shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. It is the expressed intent of the Legislature that this subsection shall have retroactive application to December 31, 2003.

History.—ss. 1, 2, ch. 63-432; s. 1, ch. 67-573; ss. 1, 2, ch. 69-55; s. 1, ch. 2005-210.

Note.—Former s. 192.063.

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program.—

(1) The property appraiser shall, on an annual basis, classify for assessment purposes all lands within the county as either agricultural or nonagricultural.

(2) Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed. The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The board may also review all lands classified by the property appraiser upon its own motion. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3)(a) No lands shall be classified as agricultural lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such lands, may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish

that such lands were actually used for a bona fide agricultural purpose. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 may file an application for the classification and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the classification be granted. The petition may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding the provisions of s. 194.013, the applicant must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the classification and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the classification, the property appraiser or the value adjustment board may grant the classification. The owner of land that was classified agricultural in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. The lessee of property may make original application or reapply using the short form if the lease, or an affidavit executed by the owner, provides that the lessee is empowered to make application for the agricultural classification on behalf of the owner and a copy of the lease or affidavit accompanies the application. 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 classification of property within the county after an initial application is made and the classification granted by the property appraiser. Such waiver may be revoked by a majority vote of the governing body of the county.

(b) Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land.

1. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

a. The length of time the land has been so used.

b. Whether the use has been continuous.

c. The purchase price paid.

d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.

e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.

f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.

g. Such other factors as may become applicable.

2. Offering property for sale does not constitute a primary use of land and may not be the basis for denying an agricultural classification if the land continues to be used primarily for bona fide agricultural purposes while it is being offered for sale.

(c) The maintenance of a dwelling on part of the lands used for agricultural purposes shall not in itself preclude an agricultural classification.

(d) When property receiving an agricultural classification contains a residence under the same ownership, the portion of the property consisting of the residence and curtilage must be assessed separately, pursuant to s. 193.011, to qualify for the assessment limitation set forth in s. 193.155. The remaining property may be classified under the provisions of paragraphs (a) and (b).

(e) Notwithstanding the provisions of paragraph (a), land that has received an agricultural classification from the value adjustment board or a court of competent jurisdiction pursuant to this section is entitled to receive such classification in any subsequent year until such agricultural use of the land is abandoned or discontinued, the land is diverted to a nonagricultural use, or the land is reclassified as nonagricultural pursuant to subsection (4). The property appraiser must, no later than January 31 of each year, provide notice to the owner of land that was classified agricultural in the previous year informing the owner of the requirements of this paragraph and requiring the owner to certify that neither the ownership nor the use of the land has changed. The department shall, by administrative rule, prescribe the form of the notice to be used by the property appraiser under this paragraph. If a county has waived the requirement that an annual application or statement be made for classification of property pursuant to paragraph (a), the county may, by a majority vote of its governing body, waive the notice and certification requirements of this paragraph and shall provide the property owner with the same notification provided to owners of land granted an agricultural classification by the property appraiser. Such waiver may be revoked by a majority vote of the county's governing body. This paragraph does not apply to any property if the agricultural classification of that property is the subject of current litigation.

(4)(a) The property appraiser shall reclassify the following lands as nonagricultural:

1. Land diverted from an agricultural to a nonagricultural use.

2. Land no longer being utilized for agricultural purposes.

3. Land that has been zoned to a nonagricultural use at the request of the owner subsequent to the enactment of this law.

(b) The board of county commissioners may also reclassify lands classified as agricultural to nonagricultural when there is contiguous urban or metropolitan development and the board of county commissioners finds that the continued use of such lands for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.

(c) Sale of land for a purchase price which is three or more times the agricultural assessment placed on the land shall

create a presumption that such land is not used primarily for bona fide agricultural purposes. Upon a showing of special circumstances by the landowner demonstrating that the land is to be continued in bona fide agriculture, this presumption may be rebutted.

(5) For the purpose of this section, "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, when the land is used principally for the production of tropical fish; aquaculture; sod farming; and all forms of farm products as defined in s. 823.14(3) and farm production.

(6)(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:

1. The quantity and size of the property;

2. The condition of the property;

3. The present market value of the property as agricultural land;

4. The income produced by the property;

5. The productivity of land in its present use;

6. The economic merchantability of the agricultural product; and

7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production.

(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

(c)1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.

2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.

3. Structures or improvements used in horticultural production for frost or freeze protection, which structures or improvements are consistent with the Department of Agriculture and Consumer Services' interim measures or best management practices adopted pursuant to s. 570.085 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011.

(7) Lands classified for assessment purposes as agricultural lands which are taken out of production by any state or federal eradication or quarantine program shall continue to be classified as agricultural lands for the duration of such program or successor programs. Lands under these programs which are converted to

fallow, or otherwise nonincome-producing uses shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of no more than $50 per acre, on a single year assessment methodology; however, lands converted to other income-producing agricultural uses permissible under such programs shall be assessed pursuant to this section. Land under a mandated eradication or quarantine program which is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

History.—s. 1, ch. 59-226; s. 1, ch. 67-117; ss. 1, 2, ch. 69-55; s. 1, ch. 72-181; s. 4, ch. 74-234; s. 3, ch. 76-133; s. 15, ch. 82-208; ss. 10, 80, ch. 82-226; s. 1, ch. 85-77; s. 3, ch. 86-300; s. 23, ch. 90-217; ss. 132, 142, ch. 91-112; s. 63, ch. 94-353; s. 1468, ch. 95-147; s. 1, ch. 95-404; s. 1, ch. 98-313; s. 1, ch. 99-351; s. 3, ch. 2000-308; s. 4, ch. 2001-279; s. 15, ch. 2002-18; s. 2, ch. 2003-162; s. 43, ch. 2003-254; s. 1, ch. 2006-45; s. 2, ch. 2008-197; ss. 1, 11, ch. 2010-277; HJR 5-A, 2010 Special Session A; s. 2, ch. 2011-206; s. 15, ch. 2012-83.

193.4615 Assessment of obsolete agricultural equipment.—

(1) For purposes of ad valorem property taxation, agricultural equipment that is located on property classified as agricultural under s. 193.461 and that is no longer usable for its intended purpose shall be deemed to have a market value no greater than its value for salvage.

(2) This section shall take effect January 1, 2007.

History.—s. 16, ch. 2006-289.

193.462 Agricultural lands; annual application process; extenuating circumstances; waivers.—

(1) For purposes of granting an agricultural classification for January 1, 2003, the term "extenuating circumstances," as used in s. 193.461(3)(a), includes the failure of a property owner in a county that waived the annual application process to return the agricultural classification form or card, which return was required by operation of s. 193.461(3)(e), as created by chapter 2002-18, Laws of Florida.

(2) Any waiver of the annual application granted under s. 193.461(3)(a), which is in effect on December 31, 2002, shall remain in full force and effect until subsequently revoked as provided by s. 193.461(3)(a).

History.—s. 3, ch. 2003-162; s. 44, ch. 2003-254.

193.481 Assessment of mineral, oil, gas, and other subsurface rights.—

(1) Whenever the mineral, oil, gas, and other subsurface rights in or to real property in this state shall have been sold or otherwise transferred by the owner of such real property, or retained or acquired through reservation or otherwise, such subsurface rights shall be taken and treated as an interest in real property subject to taxation separate and apart from the fee or ownership of the fee or other interest in the fee. Such mineral, oil, gas, and other subsurface rights, when separated from the fee or other interest in the fee, shall be subject to separate taxation. Such taxation shall be against such subsurface interest and not against the owner or owners thereof or against separate interests or rights in or to such subsurface rights.

(2) The property appraiser shall, upon request of the owner of real property who also owns mineral, oil, gas, or other subsurface mineral rights to the same property, separately assess the subsurface mineral right and the remainder of the real estate as separate items on the tax roll.

(3) Such subsurface rights shall be assessed on the basis of a just valuation, as required by s. 4, Art. VII of the State Constitution, which valuation, when combined with the value of the remaining surface and undisposed of subsurface interests, shall not exceed the full just value of the fee title of the lands involved, including such subsurface rights.

(4) Statutes and regulations, not in conflict with the provisions herein, relating to the assessment and collection of ad valorem taxes on real property, shall apply to the separate assessment and taxation of such subsurface rights, insofar as they may be applied.

(5) Tax certificates and tax liens encumbering subsurface rights, as aforesaid, may be acquired, purchased, transferred, and enforced as are tax certificates and tax liens encumbering real property generally, including the issuance of a tax deed.

(6) Nothing contained in chapter 69-60, Laws of Florida, amending subsections (1) and (3) of this section and creating former s. 197.083 shall be construed to affect any contractual obligation existing on June 4, 1969.

History.—ss. 1, 2, 3, 4, ch. 57-150; s. 1, ch. 63-355; ss. 1, 2, ch. 69-55; ss. 1, 2, ch. 69-60; s. 13, ch. 69-216; s. 2, ch. 71-105; ss. 33, 35, ch. 73-332; s. 1, ch. 77-102; s. 29, ch. 95-280.

Note.—Former s. 193.221.

193.501 Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.—

(1) The owner or owners in fee of any land subject to a conservation easement as described in s. 704.06; land qualified as environmentally endangered pursuant to paragraph (6)(i) and so designated by formal resolution of the governing board of the municipality or county within which such land is located; land designated as conservation land in a comprehensive plan adopted by the appropriate municipal or county governing body; or any land which is utilized for outdoor recreational or park purposes may, by appropriate instrument, for a term of not less than 10 years:

(a) Convey the development right of such land to the governing board of any public agency in this state within which the land is located, or to the Board of Trustees of the Internal Improvement Trust Fund, or to a charitable corporation or trust as described in s. 704.06(3); or

(b) Covenant with the governing board of any public agency in this state within which the land is located, or with the Board of Trustees of the Internal Improvement Trust Fund, or with a charitable corporation or trust as described in s. 704.06(3), that such land be subject to one or more of the conservation restrictions provided in s. 704.06(1) or not be used by

the owner for any purpose other than outdoor recreational or park purposes. If land is covenanted and used for an outdoor recreational purpose, the normal use and maintenance of the land for that purpose, consistent with the covenant, shall not be restricted.

(2) The governing board of any public agency in this state, or the Board of Trustees of the Internal Improvement Trust Fund, or a charitable corporation or trust as described in s. 704.06(3), is authorized and empowered in its discretion to accept any and all instruments conveying the development right of any such land or establishing a covenant pursuant to subsection (1), and if accepted by the board or charitable corporation or trust, the instrument shall be promptly filed with the appropriate officer for recording in the same manner as any other instrument affecting the title to real property.

(3) When, pursuant to subsections (1) and (2), the development right in real property has been conveyed to the governing board of any public agency of this state, to the Board of Trustees of the Internal Improvement Trust Fund, or to a charitable corporation or trust as described in s. 704.06(2), or a covenant has been executed and accepted by the board or charitable corporation or trust, the lands which are the subject of such conveyance or covenant shall be thereafter assessed as provided herein:

(a) If the covenant or conveyance extends for a period of not less than 10 years from January 1 in the year such assessment is made, the property appraiser, in valuing such land for tax purposes, shall consider no factors other than those relative to its value for the present use, as restricted by any conveyance or covenant under this section.

(b) If the covenant or conveyance extends for a period less than 10 years, the land shall be assessed under the provisions of s. 193.011, recognizing the nature and length thereof of any restriction placed on the use of the land under the provisions of subsection (1).

(4) After making a conveyance of the development right or executing a covenant pursuant to this section, or conveying a conservation easement pursuant to this section and s. 704.06, the owner of the land shall not use the land in any manner not consistent with the development right voluntarily conveyed, or with the restrictions voluntarily imposed, or with the terms of the conservation easement or shall not change the use of the land from outdoor recreational or park purposes during the term of such conveyance or covenant without first obtaining a written instrument from the board or charitable corporation or trust, which instrument reconveys all or part of the development right to the owner or releases the owner from the terms of the covenant and which instrument must be promptly recorded in the same manner as any other instrument affecting the title to real property. Upon obtaining approval for reconveyance or release, the reconveyance or release shall be made to the owner upon payment of the deferred tax liability. Any payment of the deferred tax liability shall be payable to the county tax collector within 90 days of the date of approval by the board or charitable corporation or trust of the reconveyance or release. The

collector shall distribute the payment to each governmental unit in the proportion that its millage bears to the total millage levied on the parcel for the years in which such conveyance or covenant was in effect.

(5) The governing board of any public agency or the Board of Trustees of the Internal Improvement Trust Fund or a charitable corporation or trust which holds title to a development right pursuant to this section may not convey that development right to anyone other than the governing board of another public agency or a charitable corporation or trust, as described in s. 704.06(3), or the record owner of the fee interest in the land to which the development right attaches. The conveyance from the governing board of a public agency or the Board of Trustees of the Internal Improvement Trust Fund to the owner of the fee shall be made only after a determination by the board that such conveyance would not adversely affect the interest of the public. Section 125.35 does not apply to such sales, but any public agency accepting any instrument conveying a development right pursuant to this section shall forthwith adopt appropriate regulations and procedures governing the disposition of same. These regulations and procedures must provide in part that the board may not convey a development right to the owner of the fee without first holding a public hearing and unless notice of the proposed conveyance and the time and place at which the public hearing is to be held is published once a week for at least 2 weeks in some newspaper of general circulation in the county involved prior to the hearing.

(6) The following terms whenever used as referred to in this section have the following meanings unless a different meaning is clearly indicated by the context:

(a) "Board" is the governing board of any city, county, or other public agency of the state or the Board of Trustees of the Internal Improvement Trust Fund.

(b) "Conservation restriction" means a limitation on a right to the use of land for purposes of conserving or preserving land or water areas predominantly in their natural, scenic, open, agricultural, or wooded condition. The limitation on rights to the use of land may involve or pertain to any of the activities enumerated in s. 704.06(1).

(c) "Conservation easement" means that property right described in s. 704.06.

(d) "Covenant" is a covenant running with the land.

(e) "Deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March in each of the previous years in which the conveyance or covenant was in effect if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

(f) "Development right" is the right of the owner of the fee interest in the land to change the use of the land.

(g) "Outdoor recreational or park purposes" includes, but is not necessarily limited to, boating, golfing, camping, swimming, horseback riding, and archaeological, scenic, or scientific sites and applies only to land which is open to the general public.

(h) "Present use" is the manner in which the land is utilized on January 1 of the year in which the assessment is made.

(i) "Qualified as environmentally endangered" means land that has unique ecological characteristics, rare or limited combinations of geological formations, or features of a rare or limited nature constituting habitat suitable for fish, plants, or wildlife, and which, if subject to a development moratorium or one or more conservation easements or development restrictions appropriate to retaining such land or water areas predominantly in their natural state, would be consistent with the conservation, recreation and open space, and, if applicable, coastal protection elements of the comprehensive plan adopted by formal action of the local governing body pursuant to s. 163.3161, the Community Planning Act; or surface waters and wetlands, as determined by the methodology ratified in s. 373.4211.

(7) The property appraiser shall report to the department showing the just value and the classified use value of property that is subject to a conservation easement under s. 704.06, property assessed as environmentally endangered land pursuant to this section, and property assessed as outdoor recreational or park land.

(8) A person or organization that, on January 1, has the legal title to land that is entitled by law to assessment under this section shall, on or before March 1 of each year, file an application for assessment under this section with the county property appraiser. The application must identify the property for which assessment under this section is claimed. The initial application for assessment for any property must include a copy of the instrument by which the development right is conveyed or which establishes a covenant that establishes the conservation purposes for which the land is used. The Department of Revenue shall prescribe the forms upon which the application is made. The failure to file an application on or before March 1 of any year constitutes a waiver of assessment under this section for that year. However, an applicant who is qualified to receive an assessment under this section but fails to file an application by March 1 may file an application for the assessment and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the assessment be granted. The petition must be filed at any time during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser pursuant to s. 194.011(1). Notwithstanding s. 194.013, the applicant must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the assessment and demonstrates particular extenuating circumstances judged by the property appraiser or the value adjustment board to warrant granting the assessment, the property appraiser or the value adjustment board may grant the assessment. The owner of land that was as-

sessed under this section in the previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. 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 assessment of property within the county. Such waiver may be revoked by a majority vote of the governing body of the county.

(9) A person or entity that owns land assessed pursuant to this section must notify the property appraiser promptly if the land becomes ineligible for assessment under this section. If any property owner fails to notify the property appraiser and the property appraiser determines that for any year within the preceding 10 years the land was not eligible for assessment under this section, the owner of the land is subject to taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes avoided. The property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. The property is subject to a lien in the amount of the unpaid taxes and penalties. The lien when filed shall attach to any property identified in the notice of tax lien which is owned by the person or entity and which was improperly assessed. If such person or entity no longer owns property in that county but owns property in some other county or counties of this state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity.

History.—s. 1, ch. 67-528; ss. 1, 2, ch. 69-55; s. 2, ch. 72-181; s. 1, ch. 77-102; s. 1, ch. 78-354; s. 2, ch. 84-253; s. 29, ch. 85-55; s. 2, ch. 86-44; s. 39, ch. 93-206; s. 3, ch. 94-122; s. 43, ch. 94-356; s. 9, ch. 2004-349; s. 2, ch. 2009-157; s. 41, ch. 2011-139; s. 8, ch. 2012-193.

Note.—Former s. 193.202.

193.503 Classification and assessment of historic property used for commercial or certain nonprofit purposes.—

(1) Pursuant to s. 4(e), Art. VII of the State Constitution, the board of county commissioners of a county or the governing authority of a municipality may adopt an ordinance providing for assessment of historic property used for commercial or certain nonprofit purposes as described in this section solely on the basis of character or use as provided in this section. Such character or use assessment shall apply only to the jurisdiction adopting the ordinance. The board of county commissioners or municipal governing authority shall notify the property appraiser of the adoption of such ordinance no later than December 1 of the year prior to the year such assessment will take effect. If such assessment is granted only for a specified period or the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the assessment expires.

(2) If an ordinance is adopted as described in subsection (1), the property appraiser shall, for assessment purposes, an-

nually classify any eligible property as historic property used for commercial or certain nonprofit purposes, for purposes of the taxes levied by the governing body or authority adopting the ordinance. For all other purposes, the property shall be assessed pursuant to s. 193.011.

(3) No property shall be classified as historic property used for commercial or certain nonprofit purposes unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying such property, may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that such property was actually used as required by this section. Failure to make timely application by March 1 shall constitute a waiver for 1 year of the privilege herein granted for such assessment.

(4) Any property classified and assessed as historic property used for commercial or certain nonprofit purposes pursuant to this section must meet all of the following criteria:

(a) The property must be used for commercial purposes or used by a not-for-profit organization under s. 501(c)(3) or (6) of the Internal Revenue Code of 1986.

(b) The property must be listed in the National Register of Historic Places, as defined in s. 267.021; or must be a contributing property to a National Register Historic District; or must be designated as a historic property or as a contributing property to a historic district, under the terms of a local preservation ordinance.

(c) The property must be regularly open to the public; that is, it must be open for a minimum of 40 hours per week for 45 weeks per year or an equivalent of 1,800 hours per year.

(d) The property must be maintained in good repair and condition to the extent necessary to preserve the historic value and significance of the property.

(5) In years in which proper application for assessment has been made and granted pursuant to this section, the assessment of such historic property shall be based solely on its use for commercial or certain nonprofit purposes. The property appraiser shall consider the following use factors only:

(a) The quantity and size of the property.

(b) The condition of the property.

(c) The present market value of the property as historic property used for commercial or certain nonprofit purposes.

(d) The income produced by the property.

(6) In years in which proper application for assessment has not been made under this section, the property shall be assessed under the provisions of s. 193.011 for all purposes.

(7) Any property owner who is denied classification under this section may appeal to the value adjustment board. The property appraiser shall notify the property owner in writing of the denial of such classification on or before July 1 of the year for which the application was filed. The notification shall advise the property owner of his or her right to appeal to the value adjustment board and of the filing deadline. The board may also review all property classified by the property appraiser upon its own motion. The property

appraiser shall have available at his or her office a list by ownership of all applications received showing the full valuation under s. 193.011, the valuation of the property under the provisions of this section, and whether or not the classification requested was granted.

(8) For the purposes of assessment roll preparation and recordkeeping, the property appraiser shall report the assessed value of property qualified for the assessment pursuant to this section as its "classified use value" and shall annually determine and report as "just value" the fair market value of such property, irrespective of any negative impact that restrictions imposed or conveyances made pursuant to this section may have had on such value.

(9)(a) After qualifying for and being granted the classification and assessment pursuant to this section, the owner of the property shall not use the property in any manner not consistent with the qualifying criteria. If the historic designation status or the use of the property changes or if the property fails to meet the other qualifying criteria for the classification and assessment, the property owner shall be liable for the amount of taxes equal to the "deferred tax liability" for up to the past 10 years in which the property received the use classification and assessment pursuant to this section. The governmental taxing unit shall determine the time period for which the deferred tax liability is due. A written instrument from the governmental taxing unit shall be promptly recorded in the same manner as any other instrument affecting the title to real property. A release of the written instrument shall be made to the owner upon payment of the deferred tax liability.

(b) For purposes of this subsection, "deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March if the property had been assessed under the provisions of s. 193.011 and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this section, plus interest on that difference computed as provided in s. 212.12(3).

(c) Any payment of the deferred tax liability shall be payable to the county tax collector within 90 days after the date of the change in classification. The collector shall distribute the payment to each governmental unit where the classification and assessment was allowed in the proportion that its millage bears to the total millage levied on the parcel for the years in which such classification and assessment was in effect.

History.—s. 2, ch. 97-117; s. 23, ch. 2010-5; s. 9, ch. 2012-193.

193.505 Assessment of historically significant property when development rights have been conveyed or historic preservation restrictions have been covenanted.—

(1) The owner or owners in fee of any improved real property qualified as historically significant pursuant to paragraph (6)(a), and so designated by formal resolution of the governing body of the county within which the property is located, may by appropriate instrument:

(a) Convey all rights to develop the property to the governing body of the county in which such property is located; or

(b) Enter into a covenant running with the land for a term of not less than 10 years with the governing body of the county in which the property is located that the property shall not be used for any purpose inconsistent with historic preservation or the historic qualities of the property.

(2)(a) The governing body of each county is authorized and empowered in its discretion, subject to the provisions of paragraph (6)(b), to accept any instrument conveying a development right or establishing a covenant pursuant to subsection (1); and, if such instrument is accepted by the governing body, it shall be promptly filed with the appropriate officer for recording in the same manner as any other instrument affecting title to real property.

(b) Before accepting any instrument pursuant to this section, the governing body of the county shall seek the counsel and advice of the governing body of the municipality in which the property lies, if any, as to the merit of such acceptance.

(3) When, pursuant to this section, the development right in historically significant property has been conveyed to the governing body of the county or a covenant for historic preservation has been executed and accepted by such body, the real property subject to such conveyance or covenant shall be assessed at fair market value; however, the appraiser shall recognize the nature and length of the restriction placed on the use of the property under the provisions of the conveyance or covenant.

(4)(a) During the unexpired term of a covenant executed pursuant to this section, the owner of the property subject thereto shall not use the property in any manner inconsistent with historic preservation or the historic character of the property without first obtaining a written instrument from the governing body of the county releasing the owner from the terms of the covenant. Such instrument shall be promptly recorded in the same manner as any other instrument affecting the title to real property. Upon obtaining the approval of the board for release, the property will be subject to a deferred tax liability. The release shall be made to the owner upon payment of the deferred tax liability. Any payment of the deferred tax liability shall be payable to the county tax collector within 90 days of the date of approval of the release by the board. The tax collector shall distribute the payment to each governmental unit in the proportion that its millage bears to the total millage levied on the parcel for the years in which the covenant was in effect.

(b) After a covenant executed pursuant to this section has expired, the property previously subject to the covenant will be subject to a deferred tax liability, payable as provided in paragraph (a), within 90 days of the date of such expiration.

(5) The governing body of any county which holds title to a development right pursuant to this section shall not convey that right to anyone and shall not exercise that right in any manner inconsistent with historic preservation. No property for which the development right has been

conveyed to the governing body of the county shall be used for any purpose inconsistent with historic preservation or the historic qualities of the property.

(6)(a) Improved real property shall be qualified as historically significant only if:

1. The property is listed on the national register of historic places pursuant to the National Historic Preservation Act of 1966, as amended, 16 U.S.C. s. 470; or is within a certified locally ordinanced district pursuant to s. 48(g)(3)(B)(ii), Internal Revenue Code; or has been found to be historically significant in accordance with the intent of and for purposes of this section by the Division of Historical Resources existing under chapter 267, or any successor agency, or by the historic preservation board existing under chapter 266, if any, in the jurisdiction of which the property lies; and

2. The owner of the property has applied to such division or board for qualification pursuant to this section.

(b) It is the legislative intent that property be qualified as historically significant pursuant to paragraph (a) only when it is of such unique or rare historic character or significance that a clear and substantial public benefit is provided by virtue of its preservation.

(7) A covenant executed pursuant to this section shall, at a minimum, contain the following restrictions:

(a) No use shall be made of the property which in the judgment of the covenantee or the division or board is inconsistent with the historic qualities of the property.

(b) In any restoration or repair of the property, the architectural features of the exterior shall be retained consistent with the historic qualities of the property.

(c) The property shall not be permitted to deteriorate and shall be maintained in good repair and condition to the extent necessary to preserve the historic value and significance of the property.

(d) The covenant shall include provisions for periodic access by the public to the property.

(8) For the purposes of this section, the term "deferred tax liability" means an amount equal to the difference between the total amount of taxes which would have been due in March in each of the previous years in which a covenant executed and accepted pursuant to this section was in effect if the property had been assessed under the provisions of s. 193.011 irrespective of any negative impact on fair market value that restrictions imposed pursuant to this section may have caused and the total amount of taxes actually paid in those years, plus interest on that difference computed as provided in s. 212.12(3).

(9)(a) For the purposes of assessment roll preparation and recordkeeping, the property appraiser shall report the assessed value of property subject to a conveyance or covenant pursuant to this section as its "classified use value" and shall annually determine and report as "just value" the fair market value of such property irrespective of any negative impact that restrictions imposed or conveyances made pursuant to this section may have had on such value.

(b) The property appraiser shall annually report to the department the just value and classified use value of property for which the development right has been conveyed separately from such values for property subject to a covenant.

History.—s. 1, ch. 84-253; s. 8, ch. 86-163; s. 10, ch. 2012-193.

193.621 Assessment of pollution control devices.—

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(4) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments.

(5) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(6) The Department of Environmental Protection shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county property appraisers of this state.

History.—s. 25, ch. 67-436; ss. 1, 2, ch. 69-55; ss. 21, 26, 35, ch. 69-106; s. 13, ch. 69-216; s. 2, ch. 71-137; s. 33, ch. 71-355; s. 1, ch. 77-102; s. 47, ch. 77-104; s. 4, ch. 79-65; s. 44, ch.

94-356; s. 1469, ch. 95-147; s. 20, ch. 2000-158; s. 1, ch. 2000-210.

Note.—Former s. 403.241.

193.623 Assessment of building renovations for accessibility to the physically handicapped.—Any taxpayer who renovates an existing building or facility owned by such taxpayer in order to permit physically handicapped persons to enter and leave such building or facility or to have effective use of the accommodations and facilities therein shall, for the purpose of assessment for ad valorem tax purposes, be deemed not to have increased the value of such building more than the market value of the materials used in such renovation, valued as salvage materials. "Building or facility" shall mean only a building or facility, or such part thereof, as is intended to be used, and is used, by the general public. The renovation required in order to entitle a taxpayer to the benefits of this section must include one or more of the following: the provision of ground level or ramped entrances and washroom and toilet facilities accessible to, and usable by, physically handicapped persons.

History.—s. 1, ch. 76-144.

193.625 High-water recharge lands; classification and assessment.—

(1) Notwithstanding the provisions of s. 193.461, the property appraiser shall annually classify for assessment purposes all lands within a county choosing to have a high-water recharge protection tax assessment program as either agricultural, nonagricultural, or high-water recharge. The classification applies only to taxes levied by the counties and municipalities adopting an ordinance under subsection (5).

(2) Any landowner whose land is within a county that has a high-water recharge protection tax assessment program and whose land is denied high-water recharge classification by the property appraiser may appeal to the value adjustment board. The property appraiser shall notify the landowner in writing of the denial of high-water recharge classification on or before July 1 of the year for which the application was filed. The notification must advise the landowner of a right to appeal to the value adjustment board and of the filing deadline. The board may also review all lands classified by the property appraiser upon its own motion. The property appraiser shall have available at her or his office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

(3)(a) Lands may not be classified as high-water recharge lands unless a return is filed on or before March 1 of each year. The property appraiser, before so classifying the lands, may require the taxpayer or the taxpayer's representative to furnish the property appraiser such information as may reasonably be required to establish that the lands were actually used for a bona fide high-water recharge purpose. Failure to make timely application by March 1 constitutes a waiver for 1 year of the privilege granted for high-water recharge assessment. The owner of land that was classified high-water recharge in the

previous year and whose ownership or use has not changed may reapply on a short form as provided by the department. 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 classification of property within the county after an initial application is made and the classification granted.

(b) Subject to the restrictions set out in this section, only lands that are used primarily for bona fide high-water recharge purposes may be classified as high-water recharge. The term "bona fide high-water recharge purposes" means good faith high-water recharge use of the land. In determining whether the use of the land for high-water recharge purposes is bona fide, the following factors apply:

1. The land use must have been continuous.

2. The land use must be vacant residential, vacant commercial, vacant industrial, vacant institutional, nonagricultural, or single-family residential. The maintenance of one single-family residential dwelling on part of the land does not in itself preclude a high-water recharge classification.

3. The land must be located within a prime groundwater recharge area or in an area considered by the appropriate water management district to supply significant groundwater recharge. Significant groundwater recharge shall be assessed by the appropriate water management district on the basis of hydrologic characteristics of the soils and underlying geologic formations.

4. The land must not be receiving any other special classification.

5. There must not be in the vicinity of the land any activity that has the potential to contaminate the ground water, including, but not limited to, the presence of:

a. Toxic or hazardous substances;

b. Free-flowing saline artesian wells;

c. Drainage wells;

d. Underground storage tanks; or

e. Any potential pollution source existing on a property that drains to the property seeking the high-water recharge classification.

6. The owner of the property has entered into a contract with the county as provided in subsection (5).

7. The parcel of land must be at least 10 acres.

Notwithstanding the provisions of this paragraph, the property appraiser shall use the best available information on the high-water recharge characteristics of lands when making a final determination to grant or deny an application for high-water recharge assessment for the lands.

(4) The provisions of this section do not constitute a basis for zoning restrictions.

(5)(a) In years in which proper application for high-water recharge assessment has been made and granted under this section, for purposes of taxes levied by the county, the assessment of the land must be based on the formula adopted by the county as provided in paragraph (b).

(b) Counties that choose to have a high-water recharge protection tax assessment program must adopt by ordi-

nance a formula for determining the assessment of properties classified as high-water recharge property and a method of contracting with property owners who wish to be involved in the program.

(c) The contract must include a provision that the land assessed as high-water recharge land will be used primarily for bona fide high-water recharge purposes for a period of at least 5 years, as determined by the county, from January 1 of the year in which the assessment is made. Violation of the contract results in the property owner being subject to the payment of the difference between the total amount of taxes actually paid on the property and the amount of taxes which would have been paid in each previous year the contract was in effect if the high-water recharge assessment had not been used.

(d) A municipality located in any county that adopts an ordinance under paragraph (a) may adopt an ordinance providing for the assessment of land located in the incorporated areas in accordance with the county's ordinance.

(e) Property owners whose land lies within an area determined to be a high-water recharge area must not be required to have their land assessed according to the high-water recharge classification.

(f) In years in which proper application for high-water recharge assessment has not been made, the land must be assessed under s. 193.011.

History.—s. 2, ch. 96-204; s. 27, ch. 97-96; s. 25, ch. 97-236; s. 3, ch. 2005-36.

193.6255 Applicability of duties of property appraisers and clerks of the court pursuant to high-water recharge areas.—

The amendments to ss. 193.625 and 194.037 by this act, insofar as they impose duties on property appraisers and on clerks of the court, apply only to the unincorporated area within those counties that adopt an ordinance under s. 193.625(5). A municipality located in any county that adopts such an ordinance may include all eligible property for high-water recharge classification by ordinance adopted by the municipality's governing body.

History.—s. 9, ch. 96-204.

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

(1) In accordance with s. 4(f), Art. VII of the State Constitution, a county may provide for a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age.

(2) A reduction may be granted under subsection (1) only to the owner of homestead property where the construction or reconstruction is consistent with local land development regulations.

(3) A reduction in assessment which is granted under this section applies only to construction or reconstruction that occurred after the effective date of this section to an existing homestead and applies

only during taxable years during which at least one such parent or grandparent maintains his or her primary place of residence in such living quarters within the homestead property of the owner.

(4) Such a reduction in assessment may be granted only upon an application filed annually with the county property appraiser. The application must be made before March 1 of the year for which the reduction is to be granted. If the property appraiser is satisfied that the property is entitled to a reduction in assessment under this section, the property appraiser shall approve the application, and the value of such residential improvements shall be excluded from the value of the property for purposes of ad valorem taxation. The value excluded may not exceed the lesser of the following:

(a) The increase in assessed value resulting from construction or reconstruction of the property; or

(b) Twenty percent of the total assessed value of the property as improved.

(5) If the owner of homestead property for which such a reduction in assessed value has been granted is found to have made any willfully false statement in the application for the reduction, the reduction shall be revoked, the owner is subject to a civil penalty of not more than $1,000, and the owner shall be disqualified from receiving any such reduction for a period of 5 years.

(6) When the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, the previously excluded just value of such improvements as of the first January 1 after the improvements were substantially completed shall be added back to the assessed value of the property.

History.—s. 1, ch. 2002-226; s. 24, ch. 2010-5.

CHAPTER 195
PROPERTY ASSESSMENT ADMINISTRATION AND FINANCE

195.022 Forms to be prescribed by Department of Revenue.
195.027 Rules and regulations.
195.032 Establishment of standards of value.
195.062 Manual of instructions.
195.096 Review of assessment rolls.

195.022 Forms to be prescribed by Department of Revenue.—The Department of Revenue shall prescribe all forms to be used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The department shall prescribe a form for each purpose. The county officer shall reproduce forms for distribution at the expense of his or her office. A county officer may use a form other than the form prescribed by the department upon obtaining written permission from the executive director of the department; however, a county officer may not use a form if the substantive content of the form varies from the form prescribed by the department for the same or a similar purpose. If the executive director finds good cause to grant such permission he or she may do so. The county officer may continue to use the approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director. Otherwise, all such officers and their employees shall use the forms, and follow the instructions applicable to the forms, which are prescribed by the department. Upon request of any property appraiser or, in any event, at least once every 3 years, the department shall prescribe and furnish such aerial photographs and nonproperty ownership maps to the property appraisers as necessary to ensure that all real property within the state is properly listed on the roll. All photographs and maps furnished to counties with a population of 25,000 or fewer shall be paid for by the department as provided by law. For counties with a population greater than 25,000, the department shall furnish such items at the property appraiser's expense. The department may incur reasonable expenses for procuring aerial photographs and nonproperty ownership maps and may charge a fee to the respective property appraiser equal to the cost incurred. The department shall deposit such fees into the Certification Program Trust Fund created pursuant to s. 195.002. There shall be a separate account in the trust fund for the aid and assistance activity of providing aerial photographs and nonproperty ownership maps to property appraisers. The department shall use money in the fund to pay such expenses. All forms and maps and instructions relating to their use must be substantially uniform throughout the state. An officer may employ supplemental forms and maps, at the expense of his or her office, which he or she deems expedient for the purpose of administering and collecting ad valorem taxes. The forms required in ss. 193.461(3)(a) and 196.011(1) for renewal purposes must require sufficient information for the prop-

erty appraiser to evaluate the changes in use since the prior year. If the property appraiser determines, in the case of a taxpayer, that he or she has insufficient current information upon which to approve the exemption, or if the information on the renewal form is inadequate for him or her to evaluate the taxable status of the property, he or she may require the resubmission of an original application.

History.—s. 37, ch. 70-243; s. 4, ch. 73-172; s. 7, ch. 74-234; s. 10, ch. 76-133; s. 2, ch. 78-185; s. 1, ch. 78-193; s. 153, ch. 91-112; s. 8, ch. 93-132; ss. 70, 71, ch. 2003-399; s. 1, ch. 2004-22; s. 2, ch. 2008-138; s. 1, ch. 2009-67.

195.027 Rules and regulations.—

(1) The Department of Revenue shall prescribe reasonable rules and regulations for the assessing and collecting of taxes, and such rules and regulations shall be followed by the property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards. It is hereby declared to be the legislative intent that the department shall formulate such rules and regulations that property will be assessed, taxes will be collected, and the administration will be uniform, just, and otherwise in compliance with the requirements of the general law and the constitution.

(2) It is the legislative intent that all counties operate on computer programs that are substantially similar and produce data which are directly comparable. The rules and regulations shall prescribe uniform standards and procedures for computer programs and operations for all programs installed in any property appraiser's office. It is the legislative intent that the department shall require a high degree of uniformity so that data will be comparable among counties and that a single audit procedure will be practical for all property appraisers' offices.

(3) The rules and regulations shall provide procedures whereby the property appraiser, the Department of Revenue, and the Auditor General shall be able to obtain access, where necessary, to financial records relating to nonhomestead property which records are required to make a determination of the proper assessment as to the particular property in question. Access to a taxpayer's records shall be provided only in those instances in which it is determined that such records are necessary to determine either the classification or the value of the taxable nonhomestead property. Access shall be provided only to those records which pertain to the property physically located in the taxing county as of January 1 of each year and to the income from such property generated in the taxing county for the year in which a proper assessment is made. All records produced by the taxpayer under this subsection shall be deemed to be confidential in the hands of the property appraiser, the department, the tax collector, and the Auditor General and shall not be divulged to any person, firm, or corporation, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such records are exempt from the provisions of s. 119.07(1).

(4)(a) The rules and regulations prescribed by the department shall require a return of tangible personal property which shall include:

1. A general identification and description of the property or, when more than one item constitutes a class of similar items, a description of the class.

2. The location of such property.

3. The original cost of such property and, in the case of a class of similar items, the average cost.

4. The age of such property and, in the case of a class of similar items, the average age.

5. The condition, including functional and economic depreciation or obsolescence.

6. The taxpayer's estimate of fair market value.

(b) For purposes of this subsection, a class of property shall include only those items which are substantially similar in function and use. Nothing in this chapter shall authorize the department to prescribe a return requiring information other than that contained in this subsection; nor shall the department issue or promulgate any rule or regulation directing the assessment of property by the consideration of factors other than those enumerated in s. 193.011.

(5) The rules and regulations shall require that the property appraiser deliver copies of all pleadings in court proceedings in which his or her office is involved to the Department of Revenue.

(6) The fees and costs of the sale or purchase and terms of financing shall be presumed to be usual unless the buyer or seller or agent thereof files a form which discloses the unusual fees, costs, and terms of financing. Such form shall be filed with the clerk of the circuit court at the time of recording. The rules and regulations shall prescribe an information form to be used for this purpose. Either the buyer or the seller or the agent of either shall complete the information form and certify that the form is accurate to the best of his or her knowledge and belief. The information form shall be confidential in the hands of all persons after delivery to the clerk, except that the Department of Revenue and the Auditor General shall have access to it in the execution of their official duties, and such form is exempt from the provisions of s. 119.07(1). The information form may be used in any judicial proceeding, upon a motion to produce duly made by any party to such proceedings. Failure of the clerk to obtain an information form with the recording shall not impair the validity of the recording or the conveyance. The form shall provide for a notation by the clerk indicating the book and page number of the conveyance in the official record books of the county. The clerk shall promptly deliver all information forms received to the property appraiser for his or her custody and use.

History.—s. 39, ch. 70-243; s. 2, ch. 73-172; ss. 8, 22, 23, ch. 74-234; s. 11, ch. 76-133; s. 16, ch. 76-234; s. 14, ch. 79-334; s. 10, ch. 80-77; s. 23, ch. 80-274; s. 6, ch. 81-308; s. 22, ch. 88-119; s. 64, ch. 89-356; s. 39, ch. 90-360; s. 154, ch. 91-112; s. 985, ch. 95-147; s. 5, ch. 96-397; s. 51, ch. 96-406.

Note.—Former s. 195.042.

195.032 Establishment of standards of value.—In furtherance of the requirement set out in s. 195.002, the Department of Revenue shall establish and promulgate standard measures of value not inconsistent with those standards

provided by law, to be used by property appraisers in all counties, including taxing districts, to aid and assist them in arriving at assessments of all property. The standard measures of value shall provide guidelines for the valuation of property and methods for property appraisers to employ in arriving at the just valuation of particular types of property consistent with ss. 193.011 and 193.461. The standard measures of value shall assist the property appraiser in the valuation of property and be deemed prima facie correct, but shall not be deemed to establish the just value of any property. However, the presumption of correctness accorded an assessment made by a property appraiser shall not be impugned merely because the standard measures of value do not establish the just value of any property.

History.—s. 38, ch. 70-243; s. 12, ch. 76-133; s. 9, ch. 76-234; s. 62, ch. 82-226.

195.062 Manual of instructions.—

(1) The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:

(a) Rules and regulations.

(b) Standard measures of value.

(c) Forms and instructions relating to the use of forms and maps.

Consistent with s. 195.032, the standard measures of value shall be adopted in general conformity with the procedures set forth in s. 120.54, but shall not have the force or effect of such rules and shall be used only to assist tax officers in the assessment of property as provided by s. 195.002. Guidelines may be updated annually to incorporate new market data, which may be in tabular form, technical changes, changes indicated by established decisions of the Supreme Court, and, if a summary of justification is set forth in the notice required under s. 120.54, other changes relevant to appropriate assessment practices or standard measurement of value. Such new data may be incorporated into the guidelines on the approval of the executive director if after notice in substantial conformity with s. 120.54 there is no objection filed with the department within 45 days, and the procedures set forth in s. 120.54 do not apply.

(2) The department may also include in such manual any other information which it deems pertinent or helpful in the administration of taxes. Such manual shall instruct that the mere recordation of a plat on previously unplatted acreage shall not be construed as evidence of sufficient change in the character of the land to require reassessment until such time as development is begun on the platted acreage. Such manual shall be made available for distribution to the public at a nominal cost, to include cost of printing and circulation.

History.—s. 41, ch. 70-243; s. 1, ch. 71-367; s. 2, ch. 73-172; s. 9, ch. 74-234; s. 1, ch. 75-12; s. 10, ch. 76-234; s. 1, ch. 77-174; s. 5, ch. 2002-18; s. 3, ch. 2004-349.

195.096 Review of assessment rolls.—

(1) The assessment rolls of each county shall be subject to review by the Department of Revenue.

(2) The department shall conduct, no less frequently than once every 2 years, an in-depth review of the assessment rolls of each county. The department need not individually study every use-class of property set forth in s. 195.073, but shall at a minimum study the level of assessment in relation to just value of each classification specified in subsection (3). Such in-depth review may include proceedings of the value adjustment board and the audit or review of procedures used by the counties to appraise property.

(a) The department shall, at least 30 days prior to the beginning of an in-depth review in any county, notify the property appraiser in the county of the pending review. At the request of the property appraiser, the department shall consult with the property appraiser regarding the classifications and strata to be studied, in order that the review will be useful to the property appraiser in evaluating his or her procedures.

(b) Every property appraiser whose upcoming roll is subject to an in-depth review shall, if requested by the department on or before January 1, deliver upon completion of the assessment roll a list of the parcel numbers of all parcels that did not appear on the assessment roll of the previous year, indicating the parcel number of the parent parcel from which each new parcel was created or "cut out."

(c) In conducting assessment ratio studies, the department must use all practicable steps, including stratified statistical and analytical reviews and sale-qualification studies, to maximize the representativeness or statistical reliability of samples of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. The department shall document and retain records of the measures of representativeness of the properties studied in compliance with this section. Such documentation must include a record of findings used as the basis for the approval or disapproval of the tax roll in each county pursuant to s. 193.1142. In addition, to the greatest extent practicable, the department shall study assessment roll strata by subclassifications such as value groups and market areas for each classification or stratum to be studied, to maximize the representativeness of ratio study samples. For purposes of this section, the department shall rely primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification studied and for the roll as a whole.

(d) In the conduct of these reviews, the department shall adhere to all standards to which the property appraisers are required to adhere.

(e) The department and each property appraiser shall cooperate in the conduct of these reviews, and each shall make available to the other all matters and records bearing on the preparation and computation of the reviews. The property ap-

praisers shall provide any and all data requested by the department in the conduct of the studies, including electronic data processing tapes. Any and all data and samples developed or obtained by the department in the conduct of the studies shall be confidential and exempt from the provisions of s. 119.07(1) until a presentation of the findings of the study is made to the property appraiser. After the presentation of the findings, the department shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies, including tapes. Direct reimbursable costs of providing the data shall be borne by the party who requested it. Copies of existing data or records, whether maintained or required pursuant to law or rule, or data or records otherwise maintained, shall be submitted within 30 days from the date requested, in the case of written or printed information, and within 14 days from the date requested, in the case of computerized information.

(f) Within 120 days after receipt of a county assessment roll by the executive director of the department pursuant to s. 193.1142(1), or within 10 days after approval of the assessment roll, whichever is later, the department shall complete the review for that county and publish the department's findings. The findings must include a statement of the confidence interval for the median and such other measures as may be appropriate for each classification or subclassification studied and for the roll as a whole, and related statistical and analytical details. The measures in the findings must be based on:

1. A 95-percent level of confidence; or

2. Ratio study standards that are generally accepted by professional appraisal organizations in developing a statistically valid sampling plan if a 95-percent level of confidence is not attainable.

(3)(a) Upon completion of review pursuant to paragraph (2)(f), the department shall publish the results of reviews conducted under this section. The results must include all statistical and analytical measures computed under this section for the real property assessment roll as a whole, the personal property assessment roll as a whole, and independently for the following real property classes if the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll:

1. Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.

2. Residential property that consists of two or more primary living units.

3. Agricultural, high-water recharge, historic property used for commercial or certain nonprofit purposes, and other use-valued property.

4. Vacant lots.

5. Nonagricultural acreage and other undeveloped parcels.

6. Improved commercial and industrial property.

7. Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property.

If one of the above classes constituted less than 5 percent of the total assessed value of all real property in a county on the previous assessment roll, the department may combine it with one or more other classes of real property for purposes of assessment ratio studies or use the weighted average of the other classes for purposes of calculating the level of assessment for all real property in a county. The department shall also publish such results for any subclassifications of the classes or assessment rolls it may have chosen to study.

(b) If necessary for compliance with s. 1011.62, and for those counties not being studied in the current year, the department shall project value-weighted mean levels of assessment for each county. The department shall make its projection based upon the best information available, using professionally accepted methodology, and shall separately allocate changes in total assessed value to:

1. New construction, additions, and deletions.

2. Changes in the value of the dollar.

3. Changes in the market value of property other than those attributable to changes in the value of the dollar.

4. Changes in the level of assessment.

In lieu of the statistical and analytical measures published pursuant to paragraph (a), the department shall publish details concerning the computation of estimated assessment levels and the allocation of changes in assessed value for those counties not subject to an in-depth review.

(c) Upon publication of data and findings as required by this subsection, the department shall notify the committees of the Senate and of the House of Representatives having oversight responsibility for taxation, the appropriate property appraiser, and the county commission chair or corresponding official under a consolidated charter. Copies of the data and findings shall be provided upon request.

(4) It is declared to be the legislative intent that approval of the rolls by the department pursuant to s. 193.1142 and certification by the value adjustment board pursuant to s. 193.122(1) shall not be deemed to impugn the use of postcertification reviews to require adjustments in the preparation of succeeding assessment rolls to ensure that such succeeding assessment rolls do meet the constitutional mandates of just value.

(5) It is the legislative intent that the department utilize to the fullest extent practicable objective measures of market value in the conduct of reviews pursuant to this section.

(6) Reviews conducted under this section must include an evaluation of whether nonhomestead exempt values determined by the appraiser under applicable provisions of chapter 196 are correct and whether agricultural and high-water recharge classifications and classifications of historic property used for commercial and certain nonprofit purposes were granted in accordance with law.

(7) When a roll is prepared as an interim roll pursuant to s. 193.1145, the department shall compute assessment levels for both the interim roll and the final approved roll.

(8) Chapter 120 shall not apply to this section.

History.—s. 7, ch. 73-172; ss. 11, 21, ch. 74-234; s. 2, ch. 75-211; s. 13, ch. 76-133; ss. 7, 10, ch. 80-248; s. 18, ch. 80-274; ss. 1, 3, 10, ch. 82-208; ss. 3, 27, 29, 80, ch. 82-226; s. 61, ch. 89-356; s. 134, ch. 91-112; s. 3, ch. 92-32; s. 7, ch. 93-132; ss. 5, 19, ch. 95-272; s. 8, ch. 96-204; s. 7, ch. 96-397; ss. 53, 54, ch. 96-406; s. 7, ch. 97-117; s. 5, ch. 97-287; s. 13, ch. 99-333; ss. 1, 2, ch. 2001-137; s. 49, ch. 2001-266; s. 906, ch. 2002-387; s. 2, ch. 2005-185; s. 1, ch. 2006-42; s. 13, ch. 2007-5; s. 4, ch. 2011-52; s. 14, ch. 2012-193.

CHAPTER 196
EXEMPTION

196.001 Property subject to taxation.
196.002 Legislative intent.
196.011 Annual application required for exemption.
196.012 Definitions.
196.015 Permanent residency; factual determination by property appraiser.
196.021 Tax returns to show all exemptions and claims.
196.031 Exemption of homesteads.
196.041 Extent of homestead exemptions.
196.061 Rental of homestead to constitute abandonment.
196.071 Homestead exemptions; claims by members of armed forces.
196.075 Additional homestead exemption for persons 65 and older.
196.081 Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans; exemption for surviving spouses of first responders who die in the line of duty.
196.082 Discounts for disabled veterans.
196.091 Exemption for disabled veterans confined to wheelchairs.
196.095 Exemption for a licensed child care facility operating in an enterprise zone.
196.101 Exemption for totally and permanently disabled persons.
196.111 Property appraisers may notify persons entitled to homestead exemption; publication of notice; costs.
196.121 Homestead exemptions; forms.
196.131 Homestead exemptions; claims.
196.141 Homestead exemptions; duty of property appraiser.
196.151 Homestead exemptions; approval, refusal, hearings.
196.161 Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.
196.171 Homestead exemptions; city officials.
196.173 Exemption for deployed servicemembers.
196.181 Exemption of household goods and personal effects.
196.183 Exemption for tangible personal property.
196.185 Exemption of inventory.
196.192 Exemptions from ad valorem taxation.
196.193 Exemption applications; review by property appraiser.
196.194 Value adjustment board; notice; hearings; appearance before the board.
196.195 Determining profit or nonprofit status of applicant.
196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.
196.1961 Exemption for historic property used for certain commercial or nonprofit purposes.

196.197 Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services.
196.1975 Exemption for property used by nonprofit homes for the aged.
196.1976 Provisions of ss. 196.197(1) or (2) and 196.1975; severability.
196.1977 Exemption for property used by proprietary continuing care facilities.
196.1978 Affordable housing property exemption.
196.198 Educational property exemption.
196.1983 Charter school exemption from ad valorem taxes.
196.1985 Labor organization property ex-emption.
196.1986 Community centers exemption.
196.1987 Biblical history display property exemption.
196.199 Government property exemption.
196.1993 Certain agreements with local governments for use of public property; exemption.
196.1995 Economic development ad valorem tax exemption.
196.1996 Economic development ad valorem tax exemption; effect of ch. 94-136.
196.1997 Ad valorem tax exemptions for historic properties.
196.1998 Additional ad valorem tax exemptions for historic properties open to the public.
196.1999 Space laboratories and carriers; exemption.
196.2001 Not-for-profit sewer and water company property exemption.
196.2002 Exemption for s. 501(c)(12) not-for-profit water and wastewater systems.
196.202 Property of widows, widowers, blind persons, and persons totally and permanently disabled.
196.24 Exemption for disabled ex-servicemember or surviving spouse; evidence of disability.
196.26 Exemption for real property dedicated in perpetuity for conservation purposes.
196.28 Cancellation of delinquent taxes upon lands used for road purposes, etc.
196.29 Cancellation of certain taxes on real property acquired by a county, school board, charter school governing board, or community college district board of trustees.
196.295 Property transferred to exempt governmental unit; tax payment into escrow; taxes due from prior years.
196.31 Taxes against state properties; notice.
196.32 Executive Office of the Governor; consent required to certain assessments.

196.001 Property subject to taxation.—Unless expressly exempted from taxation, the following property shall be subject to taxation in the manner provided by law:

(1) All real and personal property in this state and all personal property be-

longing to persons residing in this state; and

(2) All leasehold interests in property of the United States, of the state, or any political subdivision, municipality, agency, authority, or other public body corporate of the state.

History.—s. 16, ch. 71-133.

[1]196.002 Legislative intent.—

For the purposes of assessment roll recordkeeping and reporting, the exemptions authorized by each provision of this chapter shall be reported separately for each category of exemption in each such provision, both as to total value exempted and as to the number of exemptions granted.

History.—s. 8, ch. 79-332; s. 3, ch. 2007-339.

[1]**Note.**—Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

196.011 Annual application required for exemption.—

(1)(a) Every person or organization who, on January 1, has the legal title to real or personal property, except inventory, which is entitled by law to exemption from taxation as a result of its ownership and use shall, on or before March 1 of each year, file an application for exemption with the county property appraiser, listing and describing the property for which exemption is claimed and certifying its ownership and use. The Department of Revenue shall prescribe the forms upon which the application is made. Failure to make application, when required, on or before March 1 of any year shall constitute a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

[1](b) The form to apply for an exemption under s. 196.031, s. 196.081, s. 196.091, s. 196.101, 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).

(2) However, application for exemption will not be required on public roads rights-of-way and borrow pits owned, leased, or held for exclusive governmen-

tal use and benefit or on property owned and used exclusively by a municipality for municipal or public purposes in order for such property to be released from all ad valorem taxation.

(3) It shall not be necessary to make annual application for exemption on houses of public worship, the lots on which they are located, personal property located therein or thereon, parsonages, burial grounds and tombs owned by houses of public worship, individually owned burial rights not held for speculation, or other such property not rented or hired out for other than religious or educational purposes at any time; household goods and personal effects of permanent residents of this state; and property of the state or any county, any municipality, any school district, or community college district thereof.

(4) When any property has been determined to be fully exempt from taxation because of its exclusive use for religious, literary, scientific, or charitable purposes and the application for its exemption has met the criteria of s. 196.195, the property appraiser may accept, in lieu of the annual application for exemption, a statement certified under oath that there has been no change in the ownership and use of the property.

(5) The owner of property that received an exemption in the prior year, or a property owner who filed an original application that was denied in the prior year solely for not being timely filed, may reapply on a short form as provided by the department. The short form shall require the applicant to affirm that the use of the property and his or her status as a permanent resident have not changed since the initial application.

(6)(a) Once an original application for tax exemption has been granted, in each succeeding year on or before February 1, the property appraiser shall mail a renewal application to the applicant, and the property appraiser shall accept from each such applicant a renewal application on a form prescribed by the Department of Revenue. Such renewal application shall be accepted as evidence of exemption by the property appraiser unless he or she denies the application. Upon denial, the property appraiser shall serve, on or before July 1 of each year, a notice setting forth the grounds for denial on the applicant by first-class mail. Any applicant objecting to such denial may file a petition as provided for in s. 194.011(3).

(b) Once an original application for tax exemption has been granted under s. 196.26, in each succeeding year on or before February 1, the property appraiser shall mail a renewal application to the applicant on a form prescribed by the Department of Revenue. The applicant must certify on the form that the use of the property complies with the restrictions and requirements of the conservation easement. The form shall include a statement that the exemption granted under s. 196.26 will not be renewed unless the application is returned to the property appraiser.

(7) The value adjustment board shall grant any exemption for an otherwise eligible applicant if the applicant can clearly document that failure to apply by March 1 was the result of postal error.

(8) Any applicant who is qualified to receive any exemption under subsection (1) and who fails to file an application by March 1, must file an application for the exemption with the property appraiser on or before the 25th day following the mailing by the property appraiser of the notices required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, demonstrating the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrating extenuating circumstances judged by the property appraiser to warrant granting the exemption, the property appraiser may grant the exemption. If the applicant fails to produce sufficient evidence demonstrating the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrating extenuating circumstances as judged by the property appraiser, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the exemption be granted. Such petition must be filed during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1). Notwithstanding the provisions of s. 194.013, such person must pay a nonrefundable fee of $15 upon filing the petition. Upon reviewing the petition, if the person is qualified to receive the exemption and demonstrates particular extenuating circumstances judged by the value adjustment board to warrant granting the exemption, the value adjustment board may grant the exemption for the current year.

(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 the exemption under s. 196.1995. Notwithstanding such waiver, refiling of an application or statement shall be required when any property granted an exemption is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant for homestead exemption ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property. In its deliberations on whether to waive the annual application or statement requirement, the governing body shall consider the possibility of fraudulent exemption claims which may occur due to the waiver of the annual application requirement. The owner of any property granted an exemption who is not required to file an annual application or statement shall notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the owner of the property is subject to the taxes exempted as a result of such

failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Except for homestead exemptions controlled by s. 196.161, the property appraiser making such determination shall record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person who illegally or improperly received the exemption. If such person no longer owns property in that county but owns property in some other county or counties in the state, the property appraiser shall record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it shall become a lien against such property in such county or counties.

(b) The owner of any property granted an exemption under s. 196.26 shall notify the property appraiser promptly whenever the use of the property no longer complies with the restrictions and requirements of the conservation easement. If the property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the preceding 10 years the owner was not entitled to receive the exemption, the owner of the property is subject to taxes exempted as a result of the failure plus 18 percent interest per annum and a penalty of 100 percent of the taxes exempted. The provisions for tax liens in paragraph (a) apply to property granted an exemption under s. 196.26.

(c) 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 be made for the veteran's disability discount granted pursuant to s. 6(e), Art. VII of the State Constitution after an initial application is made and the discount granted. The disabled veteran receiving a discount for which annual application has been waived shall notify the property appraiser promptly whenever the use of the property or the percentage of disability to which the veteran is entitled changes. If a disabled veteran fails to notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the veteran was not entitled to receive all or a portion of such discount, the penalties and processes in paragraph (a) relating to the failure to notify the property appraiser of ineligibility for an exemption shall apply.

(d) For any exemption under s. 196.101(2), the statement concerning gross income must be filed with the property appraiser not later than March 1 of every year.

(e) If an exemption for which the annual application is waived pursuant to this subsection will be denied by the property appraiser in the absence of the refiling of the application, notification of an intent to deny the exemption shall be mailed to the owner of the property prior to February 1. If the property appraiser fails to timely mail such notice, the application deadline for such property owner pursuant to subsection (1) shall be ex-

tended to 28 days after the date on which the property appraiser mails such notice.

(10) At the option of the property appraiser and notwithstanding any other provision of this section, initial or original applications for homestead exemption for the succeeding year may be accepted and granted after March 1. Reapplication on a short form as authorized by subsection (5) shall be required if the county has not waived the requirement of an annual application. Once the initial or original application and reapplication have been granted, the property may qualify for the exemption in each succeeding year pursuant to the provisions of subsection (6) or subsection (9).

(11) For exemptions enumerated in paragraph (1)(b), granted for the 2001 tax year and thereafter, social security numbers of the applicant and the applicant's spouse, if any, are required and must be submitted to the department. Applications filed pursuant to subsection (5) or subsection (6) may be required to include social security numbers of the applicant and the applicant's spouse, if any, and shall include such information if filed for the 2001 tax year or thereafter. For counties where the annual application requirement has been waived, property appraisers may require refiling of an application to obtain such information.

(12) Notwithstanding subsection (1), if the owner of property otherwise entitled to a religious exemption from ad valorem taxation fails to timely file an application for exemption, and because of a misidentification of property ownership on the property tax roll the owner is not properly notified of the tax obligation by the property appraiser and the tax collector, the owner of the property may file an application for exemption with the property appraiser. The property appraiser must consider the application, and if he or she determines the owner of the property would have been entitled to the exemption had the property owner timely applied, the property appraiser must grant the exemption. Any taxes assessed on such property shall be canceled, and if paid, refunded. Any tax certificates outstanding on such property shall be canceled and refund made pursuant to s. 197.432(11).

History.—s. 1, ch. 63-342; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 4, ch. 71-133; s. 1, ch. 72-276; s. 2, ch. 72-290; s. 2, ch. 72-367; s. 1, ch. 74-2; s. 14, ch. 74-234; s. 3, ch. 74-264; s. 7, ch. 76-234; s. 1, ch. 77-102; s. 34, ch. 79-164; s. 17, ch. 79-334; s. 2, ch. 80-274; s. 1, ch. 81-219; s. 7, ch. 81-308; s. 13, ch. 82-226; s. 25, ch. 83-204; s. 8, ch. 85-202; s. 1, ch. 85-315; s. 1, ch. 88-65; s. 3, ch. 88-101; s. 59, ch. 89-356; s. 1, ch. 89-365; s. 3, ch. 90-343; s. 155, ch. 91-112; s. 4, ch. 92-32; ss. 22, 45, ch. 94-353; s. 1471, ch. 95-147; s. 1, ch. 98-289; s. 6, ch. 2000-157; s. 1, ch. 2000-262; s. 4, ch. 2000-335; s. 2, ch. 2007-36; s. 2, ch. 2009-135; s. 5, ch. 2009-157; s. 25, ch. 2010-5; s. 3, ch. 2011-93; s. 56, ch. 2011-151.

[1]**Note.—**

A. Section 4, ch. 2011-93, provides that "[t]he Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer the provisions of this act. The emergency rules shall remain in effect for 6 months after the rules are adopted and the rules may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules."

B. Section 6, ch. 2011-93, provides that "[t]his act shall take effect upon becoming a law, and first applies to ad valorem tax rolls for 2011."

Note.—Former s. 192.062.

196.012 Definitions.—For the purpose of this chapter, the following terms are defined as follows, except where the context clearly indicates otherwise:

(1) "Exempt use of property" or "use of property for exempt purposes" means predominant or exclusive use of property owned by an exempt entity for educational, literary, scientific, religious, charitable, or governmental purposes, as defined in this chapter.

(2) "Exclusive use of property" means use of property solely for exempt purposes. Such purposes may include more than one class of exempt use.

(3) "Predominant use of property" means use of property for exempt purposes in excess of 50 percent but less than exclusive.

(4) "Use" means the exercise of any right or power over real or personal property incident to the ownership of the property.

(5) "Educational institution" means a federal, state, parochial, church, or private school, college, or university conducting regular classes and courses of study required for eligibility to certification by, accreditation to, or membership in the State Department of Education of Florida, Southern Association of Colleges and Schools, or the Florida Council of Independent Schools; a nonprofit private school the principal activity of which is conducting regular classes and courses of study accepted for continuing postgraduate dental education credit by a board of the Division of Medical Quality Assurance; educational direct-support organizations created pursuant to ss. 1001.24, 1004.28, and 1004.70; facilities located on the property of eligible entities which will become owned by those entities on a date certain; and institutions of higher education, as defined under and participating in the Higher Educational Facilities Financing Act.

(6) Governmental, municipal, or public purpose or function shall be deemed to be served or performed when the lessee under any leasehold interest created in property of the United States, the state or any of its political subdivisions, or any municipality, agency, special district, authority, or other public body corporate of the state is demonstrated to perform a function or serve a governmental purpose which could properly be performed or served by an appropriate governmental unit or which is demonstrated to perform a function or serve a purpose which would otherwise be a valid subject for the allocation of public funds. For purposes of the preceding sentence, an activity undertaken by a lessee which is permitted under the terms of its lease of real property designated as an aviation area on an airport layout plan which has been approved by the Federal Aviation Administration and which real property is used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed base operation which provides goods and services to the general aviation public in the promotion of air commerce shall be deemed an activity which serves a governmental, municipal, or public purpose or function. Any activity undertaken by a lessee which is permitted under the terms

of its lease of real property designated as a public airport as defined in s. 332.004(14) by municipalities, agencies, special districts, authorities, or other public bodies corporate and public bodies politic of the state, a spaceport as defined in s. 331.303, or which is located in a deepwater port identified in s. 403.021(9)(b) and owned by one of the foregoing governmental units, subject to a leasehold or other possessory interest of a nongovernmental lessee that is deemed to perform an aviation, airport, aerospace, maritime, or port purpose or operation shall be deemed an activity that serves a governmental, municipal, or public purpose. The use by a lessee, licensee, or management company of real property or a portion thereof as a convention center, visitor center, sports facility with permanent seating, concert hall, arena, stadium, park, or beach is deemed a use that serves a governmental, municipal, or public purpose or function when access to the property is open to the general public with or without a charge for admission. If property deeded to a municipality by the United States is subject to a requirement that the Federal Government, through a schedule established by the Secretary of the Interior, determine that the property is being maintained for public historic preservation, park, or recreational purposes and if those conditions are not met the property will revert back to the Federal Government, then such property shall be deemed to serve a municipal or public purpose. The term "governmental purpose" also includes a direct use of property on federal lands in connection with the Federal Government's Space Exploration Program or spaceport activities as defined in s. 212.02(22). Real property and tangible personal property owned by the Federal Government or Space Florida and used for defense and space exploration purposes or which is put to a use in support thereof shall be deemed to perform an essential national governmental purpose and shall be exempt. "Owned by the lessee" as used in this chapter does not include personal property, buildings, or other real property improvements used for the administration, operation, business offices and activities related specifically thereto in connection with the conduct of an aircraft full service fixed based operation which provides goods and services to the general aviation public in the promotion of air commerce provided that the real property is designated as an aviation area on an airport layout plan approved by the Federal Aviation Administration. For purposes of determination of "ownership," buildings and other real property improvements which will revert to the airport authority or other governmental unit upon expiration of the term of the lease shall be deemed "owned" by the governmental unit and not the lessee. Providing two-way telecommunications services to the public for hire by the use of a telecommunications facility, as defined in s. 364.02(14), and for which a certificate is required under chapter 364 does not constitute an exempt use for purposes of s. 196.199, unless the telecommunications services are provided by the operator of a public-use airport, as defined in s. 332.004, for the operator's provision of telecommunications services for the airport or its tenants, concession-

aires, or licensees, or unless the telecommunications services are provided by a public hospital.

(7) "Charitable purpose" means a function or service which is of such a community service that its discontinuance could legally result in the allocation of public funds for the continuance of the function or service. It is not necessary that public funds be allocated for such function or service but only that any such allocation would be legal.

(8) "Hospital" means an institution which possesses a valid license granted under chapter 395 on January 1 of the year for which exemption from ad valorem taxation is requested.

(9) "Nursing home" or "home for special services" means an institution which possesses a valid license under chapter 400 on January 1 of the year for which exemption from ad valorem taxation is requested.

(10) "Gross income" means all income from whatever source derived, including, but not limited to, the following items, whether actually owned by or received by, or not received by but available to, any person or couple: earned income, income from investments, gains derived from dealings in property, interest, rents, royalties, dividends, annuities, income from retirement plans, pensions, trusts, estates and inheritances, and direct and indirect gifts. Gross income specifically does not include payments made for the medical care of the individual, return of principal on the sale of a home, social security benefits, or public assistance payments payable to the person or assigned to an organization designated specifically for the support or benefit of that person.

(11) "Totally and permanently disabled person" means a person who is currently certified by two licensed physicians of this state who are professionally unrelated, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration, to be totally and permanently disabled.

(12) "Couple" means a husband and wife legally married under the laws of any state or territorial possession of the United States or of any foreign country.

(13) "Real estate used and owned as a homestead" means real property to the extent provided in s. 6(a), Art. VII of the State Constitution, but less any portion thereof used for commercial purposes, with the title of such property being recorded in the official records of the county in which the property is located. Property rented for more than 6 months is presumed to be used for commercial purposes.

[1](14) "New business" means:

(a)1. A business or organization establishing 10 or more new jobs to employ 10 or more full-time employees in this state, paying an average wage for such new jobs that is above the average wage in the area, which principally engages in any one or more of the following operations:

a. Manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or

b. Is a target industry business as defined in s. 288.106(2)(q);

2. A business or organization establishing 25 or more new jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; or

3. An office space in this state owned and used by a business or organization newly domiciled in this state; provided such office space houses 50 or more full-time employees of such business or organization; provided that such business or organization office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business or organization.

(b) Any business or organization located in an enterprise zone or brownfield area that first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business or organization.

(c) A business or organization that is situated on property annexed into a municipality and that, at the time of the annexation, is receiving an economic development ad valorem tax exemption from the county under s. 196.1995.

[1](15) "Expansion of an existing business" means:

(a)1. A business or organization establishing 10 or more new jobs to employ 10 or more full-time employees in this state, paying an average wage for such new jobs that is above the average wage in the area, which principally engages in any of the operations referred to in [2]subparagraph (14)(a)1.; or

2. A business or organization establishing 25 or more new jobs to employ 25 or more full-time employees in this state, the sales factor of which, as defined by s. 220.15(5), for the facility with respect to which it requests an economic development ad valorem tax exemption is less than 0.50 for each year the exemption is claimed; provided that such business increases operations on a site located within the same county, municipality, or both colocated with a commercial or industrial operation owned by the same business or organization under common control with the same business or organization, resulting in a net increase in employment of not less than 10 percent or an increase in productive output or sales of not less than 10 percent.

(b) Any business or organization located in an enterprise zone or brownfield area that increases operations on a site located within the same zone or area colocated with a commercial or industrial operation owned by the same business or organization under common control with the same business or organization.

(16) "Permanent resident" means a person who has established a permanent residence as defined in subsection (17).

[1](17) "Permanent residence" means that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to

continue until the person shows that a change has occurred.

[1](18) "Enterprise zone" means an area designated as an enterprise zone pursuant to s. 290.0065. This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

[1](19) "Ex-servicemember" means any person who has served as a member of the United States Armed Forces on active duty or state active duty, a member of the Florida National Guard, or a member of the United States Reserve Forces.

History.—s. 1, ch. 71-133; s. 1, ch. 72-367; s. 1, ch. 73-340; s. 14, ch. 74-234; s. 13, ch. 76-234; s. 1, ch. 77-447; s. 6, ch. 80-163; s. 1, ch. 80-347; s. 2, ch. 81-219; s. 85, ch. 81-259; s. 9, ch. 82-119; s. 29, ch. 84-356; s. 1, ch. 88-102; s. 45, ch. 91-45; s. 87, ch. 91-112; s. 1, ch. 91-121; s. 1, ch. 91-196; s. 3, ch. 92-167; s. 58, ch. 92-289; s. 9, ch. 93-132; s. 3, ch. 93-233; s. 61, ch. 93-268; s. 67, ch. 94-136; ss. 59, 66, ch. 94-353; s. 1472, ch. 95-147; s. 4, ch. 95-404; s. 3, ch. 97-197; s. 25, ch. 97-255; s. 2, ch. 97-294; s. 109, ch. 99-251; s. 11, ch. 99-256; s. 29, ch. 2001-79; s. 2, ch. 2002-183; s. 907, ch. 2002-387; s. 20, ch. 2003-32; s. 1, ch. 2005-42; s. 20, ch. 2005-132; s. 17, ch. 2005-287; s. 52, ch. 2006-60; s. 4, ch. 2006-291; s. 14, ch. 2007-5; s. 6, ch. 2008-227; s. 54, ch. 2011-36; s. 31, ch. 2011-64; s. 1, ch. 2011-182; s. 20, ch. 2012-5; s. 4, ch. 2013-77.

[1]**Note.—**Section 8, ch. 2013-77, provides that "[t]his act shall take effect July 1, 2013, and applies to assessments beginning January 1, 2014."

[2]**Note.—**Substituted by the editors for a reference to subparagraph (15)(a)1. to conform to the deletion of former subsection (14) by s. 4, ch. 2013-77.

196.015 Permanent residency; factual determination by property appraiser.—Intention to establish a permanent residence in this state is a factual determination to be made, in the first instance, by the property appraiser. Although any one factor is not conclusive of the establishment or nonestablishment of permanent residence, the following are relevant factors that may be considered by the property appraiser in making his or her determination as to the intent of a person claiming a homestead exemption to establish a permanent residence in this state:

(1) A formal declaration of domicile by the applicant recorded in the public records of the county in which the exemption is being sought.

(2) Evidence of the location where the applicant's dependent children are registered for school.

(3) The place of employment of the applicant.

(4) The previous permanent residency by the applicant in a state other than Florida or in another country and the date non-Florida residency was terminated.

(5) Proof of voter registration in this state with the voter information card address of the applicant, or other official correspondence from the supervisor of elections providing proof of voter registration, matching the address of the physical location where the exemption is being sought.

(6) A valid Florida driver's license issued under s. 322.18 or a valid Florida identification card issued under s. 322.051 and evidence of relinquishment of driver's licenses from any other states.

(7) Issuance of a Florida license tag on any motor vehicle owned by the applicant.

(8) The address as listed on federal income tax returns filed by the applicant.

(9) The location where the applicant's bank statements and checking accounts are registered.

(10) Proof of payment for utilities at the property for which permanent residency is being claimed.

History.—s. 2, ch. 81-219; s. 990, ch. 95-147; s. 8, ch. 2006-312; s. 3, ch. 2009-135.

196.021 Tax returns to show all exemptions and claims.—In making tangible personal property tax returns under this chapter it shall be the duty of the taxpayer to completely disclose and claim any and all lawful or constitutional exemptions from taxation to which the taxpayer may be entitled or which he or she may desire to claim in respect to taxable tangible personal property. The failure to disclose and include such exemptions, if any, in a tangible personal property tax return made under this chapter shall be deemed a waiver of the same on the part of the taxpayer and no such exemption or claim thereof shall thereafter be allowed for that tax year.

History.—s. 14, ch. 20723, 1941; ss. 1, 2, ch. 69-55; s. 991, ch. 95-147.

Note.—Former s. 200.15.

[1]196.031 Exemption of homesteads.—

(1)(a) A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of $25,000 on the residence and contiguous real property, as defined in s. 6, Art. VII of the State Constitution. Such title may be held by the entireties, jointly, or in common with others, and the exemption may be apportioned among such of the owners as reside thereon, as their respective interests appear. If only one of the owners of an estate held by the entireties or held jointly with the right of survivorship resides on the property, that owner is allowed an exemption of up to the assessed valuation of $25,000 on the residence and contiguous real property. However, an exemption of more than $25,000 is not allowed to any one person or on any one dwelling house, except that an exemption up to the assessed valuation of $25,000 may be allowed on each apartment or mobile home occupied by a tenant-stockholder or member of a cooperative corporation and on each condominium parcel occupied by its owner. Except for owners of an estate held by the entireties or held jointly with the right of survivorship, the amount of the exemption may not exceed the proportionate assessed valuation of all owners who reside on the property. Before such exemption may be granted, the deed or instrument shall be recorded in the official records of the county in which the property is located. The property appraiser may request the applicant to provide additional ownership documents to establish title.

(b) Every person who qualifies to receive the exemption provided in paragraph (a) is entitled to an additional exemption of up to $25,000 on the assessed

valuation greater than $50,000 for all levies other than school district levies.

(2) As used in subsection (1), the term "cooperative corporation" means a corporation, whether for profit or not for profit, organized for the purpose of owning, maintaining, and operating an apartment building or apartment buildings or a mobile home park to be occupied by its stockholders or members; and the term "tenant-stockholder or member" means an individual who is entitled, solely by reason of his or her ownership of stock or membership in a cooperative corporation, as evidenced in the official records of the office of the clerk of the circuit court of the county in which the apartment building is located, to occupy for dwelling purposes an apartment in a building owned by such corporation or to occupy for dwelling purposes a mobile home which is on or a part of a cooperative unit. A corporation leasing land for a term of 98 years or more for the purpose of maintaining and operating a cooperative thereon shall be deemed the owner for purposes of this exemption.

(3) The exemption provided in this section does not apply with respect to the assessment roll of a county unless and until the roll of that county has been approved by the executive director pursuant to s. 193.1142.

(4) The exemption provided in this section applies only to those parcels classified and assessed as owner-occupied residential property or only to the portion of property so classified and assessed.

(5) A person who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section. This subsection does not apply to a person who has the legal or equitable title to real estate in Florida and maintains thereon the permanent residence of another legally or naturally dependent upon the owner.

(6) When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 3 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 3-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

[2](7) Unless the homestead property is totally exempt from ad valorem taxation, the exemptions provided in paragraphs (1)(a) and (b) shall be applied before other homestead exemptions, which

shall then be applied in the order that results in the lowest taxable value.

History.—ss. 1, 2, ch. 17060, 1935; CGL 1936 Supp. 897(2); s. 1, ch. 67-339; ss. 1, 2, ch. 69-55; ss. 1, 3, ch. 71-309; s. 1, ch. 72-372; s. 1, ch. 72-373; s. 9, ch. 74-227; s. 1, ch. 74-264; s. 1, ch. 77-102; s. 3, ch. 79-332; s. 4, ch. 80-261; s. 10, ch. 80-274; s. 3, ch. 81-219; s. 9, ch. 81-308; s. 11, ch. 82-208; ss. 24, 80, ch. 82-226; s. 1, ch. 84-327; s. 1, ch. 85-232; s. 5, ch. 92-32; s. 1, ch. 93-65; s. 10, ch. 93-132; ss. 33, 34, ch. 94-353; s. 1473, ch. 95-147; s. 2, ch. 2001-204; s. 908, ch. 2002-387; s. 2, ch. 2006-311; s. 6, ch. 2007-339; s. 8, ch. 2008-173; s. 1, ch. 2010-176; s. 2, ch. 2012-57; s. 17, ch. 2012-193; s. 8, ch. 2013-72.

[1]**Note.—**Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

[2]**Note.—**Section 13, ch. 2008-173, provides that:

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

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

Note.—Former s. 192.12.

196.041 Extent of homestead exemptions.—

(1) Vendees in possession of real estate under bona fide contracts to purchase when such instruments, under which they claim title, are recorded in the office of the clerk of the circuit court where said properties lie, and who reside thereon in good faith and make the same their permanent residence; persons residing on real estate by virtue of dower or other estates therein limited in time by deed, will, jointure, or settlement; and lessees owning the leasehold interest in a bona fide lease having an original term of 98 years or more in a residential parcel or in a condominium parcel as defined in chapter 718, or persons holding leases of 50 years or more, existing prior to June 19, 1973, for the purpose of homestead exemptions from ad valorem taxes and no other purpose, shall be deemed to have legal or beneficial and equitable title to said property. In addition, a tenant-stockholder or member of a cooperative apartment corporation who is entitled solely by reason of ownership of stock or membership in the corporation to occupy for dwelling purposes an apartment in a building owned by the corporation, for the purpose of homestead exemption from ad valorem taxes and for no other purpose, is deemed to have beneficial title in equity to said apartment and a proportionate share of the land on which the building is situated.

(2) A person who otherwise qualifies by the required residence for the homestead tax exemption provided in s. 196.031 shall be entitled to such exemption where the person's possessory right in such real property is based upon an instrument granting to him or her a beneficial interest for life, such interest being hereby declared to be "equitable title to real estate," as that term is employed in s. 6, Art. VII of the State Constitution; and such person shall be entitled to the homestead tax exemption irrespective of whether such interest was created prior or subsequent to the effective date of this act.

History.—s. 2, ch. 17060, 1935; CGL 1936 Supp. 897(3); s. 1, ch. 65-281; s. 2, ch. 67-339; ss. 1, 2, ch. 69-55; s. 1, ch. 69-68; s. 1, ch. 73-201; s. 1, ch. 78-324; s. 35, ch. 79-164; s. 4, ch. 81-219; s. 35, ch. 94-353; s. 1474, ch. 95-147.

Note.—Former s. 192.13.

196.061 Rental of homestead to constitute abandonment.—

(1) The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years.

(2) This section does not apply to a member of the Armed Forces of the United States whose service is the result of a mandatory obligation imposed by the federal Selective Service Act or who volunteers for service as a member of the Armed Forces of the United States. Moreover, valid military orders transferring such member are sufficient to maintain permanent residence for the purpose of s. 196.015 for the member and his or her spouse.

History.—s. 1, ch. 59-270; s. 1, ch. 67-459; ss. 1, 2, ch. 69-55; s. 5, ch. 95-404; s. 8, ch. 96-397; s. 3, ch. 2010-182; s. 18, ch. 2012-193; s. 1, ch. 2013-64.

Note.—Former s. 192.141.

196.071 Homestead exemptions; claims by members of armed forces.—

Every person who is entitled to homestead exemption in this state and who is serving in any branch of the Armed Forces of the United States, shall file a claim for such exemption as required by law, either in person, or, if by reason of such service he or she is unable to file such claim in person he or she may file such claim through his or her next of kin or through any other person he or she may duly authorize in writing to file such claim.

History.—s. 1, ch. 28199, 1953; ss. 1, 2, ch. 69-55; s. 992, ch. 95-147.

Note.—Former s. 192.161.

196.075 Additional homestead exemption for persons 65 and older.—

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

(a) "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

(b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

(2) In accordance with s. 6(d), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow either or both of the [1]following additional homestead exemptions:

(a) Up to $50,000 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed $20,000; or

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

(3) Beginning January 1, 2001, the $20,000 income limitation shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(4) An ordinance granting an additional homestead exemption as authorized by this section must meet the following requirements:

(a) It must be adopted under the procedures for adoption of a nonemergency ordinance specified in chapter 125 by a board of county commissioners or chapter 166 by a municipal governing authority, except that the exemption authorized by paragraph (2)(b) must be authorized by a super majority (a majority plus one) vote of the members of the governing body of the county or municipality granting such exemption.

(b) It must specify that the exemption applies only to taxes levied by the unit of government granting the exemption. Unless otherwise specified by the county or municipality, this exemption will apply to all tax levies of the county or municipality granting the exemption, including dependent special districts and municipal service taxing units.

(c) It must specify the amount of the exemption, which may not exceed the applicable amount specified in subsection (2). If the county or municipality specifies a different exemption amount for dependent special districts or municipal service taxing units, the exemption amount must be uniform in all dependent special districts or municipal service taxing units within the county or municipality.

(d) It must require that a taxpayer claiming the exemption annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted for inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. The property appraiser is authorized to generate random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If so selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided.

(6) The board of county commissioners or municipal governing authority must deliver a copy of any ordinance adopted under this section to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect. If the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the exemption expires.

(7) Those persons entitled to the homestead exemption in s. 196.031 may apply for and receive an additional homestead exemption as provided in this section. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. 196.131 and 196.161, if applicable.

(8) If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

(9) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. However, if such an exemption is improperly granted as a result of a clerical mistake or omission by the prop-

erty appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

History.—s. 1, ch. 99-341; s. 1, ch. 2002-52; s. 1, ch. 2007-4; s. 26, ch. 2010-5; s. 1, ch. 2012-57; s. 9, ch. 2013-72.

[1]**Note.**—The word "an" following the word "following" was deleted by the editors.

196.081 Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans; exemption for surviving spouses of first responders who die in the line of duty.—

(1) Any real estate that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran is totally and permanently disabled is exempt from taxation, if the veteran is a permanent resident of this state on January 1 of the tax year for which exemption is being claimed or was a permanent resident of this state on January 1 of the year the veteran died.

(2) The production by a veteran or the spouse or surviving spouse of a letter of total and permanent disability from the United States Government or United States Department of Veterans Affairs or its predecessor before the property appraiser of the county in which property of the veteran lies is prima facie evidence of the fact that the veteran or the surviving spouse is entitled to the exemption.

(3) If the totally and permanently disabled veteran predeceases his or her spouse and if, upon the death of the veteran, the spouse holds the legal or beneficial title to the homestead and permanently resides thereon as specified in s. 196.031, the exemption from taxation carries over to the benefit of the veteran's spouse until such time as he or she remarries or sells or otherwise disposes of the property. If the spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence, as long as it is used as his or her primary residence and he or she does not remarry.

(4) Any real estate that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran who died from service-connected causes while on active duty is exempt from taxation if the veteran was a permanent resident of this state on January 1 of the year in which the veteran died.

(a) The production of the letter by the surviving spouse which attests to the veteran's death while on active duty is prima facie evidence that the surviving spouse is entitled to the exemption.

(b) The tax exemption carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

(5) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

(6) Any real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state, including authorities and special districts, and for whom a letter from the state or appropriate political subdivision of the state, or other authority or special district, has been issued which legally recognizes and certifies that the first responder died in the line of duty while employed as a first responder is exempt from taxation if the first responder and his or her surviving spouse were permanent residents of this state on January 1 of the year in which the first responder died.

(a) The production of the letter by the surviving spouse which attests to the first responder's death in the line of duty is prima facie evidence that the surviving spouse is entitled to the exemption.

(b) The tax exemption applies as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to his or her new residence if it is used as his or her primary residence and he or she does not remarry.

(c) As used in this subsection only, and not applicable to the payment of benefits under s. 112.19 or s. 112.191, the term:

1. "First responder" means a law enforcement officer or correctional officer as defined in s. 943.10, a firefighter as defined in s. 633.102, or an emergency medical technician or paramedic as defined in s. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer.

2. "In the line of duty" means:

a. While engaging in law enforcement;

b. While performing an activity relating to fire suppression and prevention;

c. While responding to a hazardous material emergency;

d. While performing rescue activity;

e. While providing emergency medical services;

f. While performing disaster relief activity;

g. While otherwise engaging in emergency response activity; or

h. While engaging in a training exercise related to any of the events or activities enumerated in this subparagraph if the training has been authorized by the employing entity.

A heart attack or stroke that causes death or causes an injury resulting in death must occur within 24 hours after an event or activity enumerated in this subparagraph and must be directly and proximately caused by the event or activity in order to be considered as having occurred in the line of duty.

History.—s. 1, ch. 57-778; s. 1, ch. 65-193; ss. 1, 2, ch. 69-55; s. 2, ch. 71-133; s. 1, ch. 76-163; s. 1, ch. 77-102; s. 1, ch. 83-71; s. 10, ch. 86-177; s. 1, ch. 92-167; s. 62, ch. 93-268; s. 1, ch. 93-400; s. 1, ch. 97-157; s. 2, ch. 2012-54; s. 19, ch. 2012-193; s. 93, ch. 2013-183.

Note.—Former s. 192.111.

196.082 Discounts for disabled veterans.—

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

(a) The disability was combat-related; and

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

(2) The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs.

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

(a) An official letter from the United States Department of Veterans Affairs which states the percentage of the veteran's service-connected disability and evidence that reasonably identifies the disability as combat-related;

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

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

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

(4) If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing, stating the reasons for denial, on or before July 1 of the year for which the application was filed. The applicant may reapply for the discount in a subsequent year using the procedure in this section. All notifications must specify the right to appeal to the value adjustment board and the procedures to follow in obtaining such an appeal under s. 196.193(5).

(5) The property appraiser shall apply the discount by reducing the taxable

value before certifying the tax roll to the tax collector.

(a) The property appraiser shall first ascertain all other applicable exemptions, including exemptions provided pursuant to local option, and deduct all other exemptions from the assessed value.

(b) The percentage discount portion of the remaining value which is attributable to service-connected disabilities shall be subtracted to yield the discounted taxable value.

(c) The resulting taxable value shall be included in the certification for use by taxing authorities in setting millage.

(d) The property appraiser shall place the discounted amount on the tax roll when it is extended.

(6) An applicant for the discount under this section may apply for the discount before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the discount shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

History.—s. 1, ch. 2007-36; s. 20, ch. 2012-193; s. 10, ch. 2013-72.

196.091 Exemption for disabled veterans confined to wheelchairs.—

(1) Any real estate used and owned as a homestead by an ex-servicemember who has been honorably discharged with a service-connected total disability and who has a certificate from the United States Government or United States Department of Veterans Affairs or its predecessor, or its successors, certifying that the ex-servicemember is receiving or has received special pecuniary assistance due to disability requiring specially adapted housing and required to use a wheelchair for his or her transportation is exempt from taxation.

(2) The production by an ex-servicemember of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein his or her property lies is prima facie evidence of the fact that he or she is entitled to such exemptions.

(3) In the event the homestead of the wheelchair veteran was or is held with the veteran's spouse as an estate by the entirety, and in the event the veteran did or shall predecease his or her spouse, the exemption from taxation shall carry over to the benefit of the veteran's spouse, provided the spouse continues to reside on such real estate and uses it as his or her domicile or until such time as he or she remarries or sells or otherwise disposes of the property.

(4) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any

refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

History.—s. 1, ch. 57-761; s. 2, ch. 65-193; ss. 1, 2, ch. 69-55; s. 1, ch. 77-102; s. 6, ch. 81-219; s. 7, ch. 84-114; s. 12, ch. 86-177; s. 4, ch. 93-268; s. 993, ch. 95-147; s. 21, ch. 2012-193.

Note.—Former s. 192.112.

196.095 Exemption for a licensed child care facility operating in an enterprise zone.—

(1) Any real estate used and owned as a child care facility as defined in s. 402.302 which operates in an enterprise zone pursuant to chapter 290 is exempt from taxation.

(2) To claim an enterprise zone child care property tax exemption authorized by this section, a child care facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to this section and meets the criteria set out in this section. The governing body or agency shall certify all applications that contain the information required pursuant to this section and meet the criteria set out in this section as eligible to receive an ad valorem tax exemption. The child care center shall be responsible for forwarding all application materials to the governing body or enterprise zone development agency.

(3) The production by the child care facility operator of a current license by the Department of Children and Family Services or local licensing authority and certification by the governing body or enterprise zone where the child care center is located is prima facie evidence that the child care facility owner is entitled to such exemptions.

History.—s. 2, ch. 99-304.

196.101 Exemption for totally and permanently disabled persons.—

(1) Any real estate used and owned as a homestead by any quadriplegic is exempt from taxation.

(2) Any real estate used and owned as a homestead by a paraplegic, hemiplegic, or other totally and permanently disabled person, as defined in s. 196.012(11), who must use a wheelchair for mobility or who is legally blind, is exempt from taxation.

(3) The production by any totally and permanently disabled person entitled to the exemption in subsection (1) or subsection (2) of a certificate of such disability from two licensed doctors of this state or from the United States Department of Veterans Affairs or its predecessor to the property appraiser of the county wherein the property lies, is prima facie evidence of the fact that he or she is entitled to such exemption.

(4)(a) A person entitled to the exemption in subsection (2) must be a permanent resident of this state. Submission of an affidavit that the applicant claiming the exemption under subsection (2) is a permanent resident of this state is prima facie proof of such residence. However, the gross income of all persons residing in

or upon the homestead for the prior year shall not exceed $14,500. For the purposes of this section, the term "gross income" includes United States Department of Veterans Affairs benefits and any social security benefits paid to the persons.

(b) The maximum income limitations permitted in this subsection shall be adjusted annually on January 1, beginning January 1, 1990, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(c) The department shall require by rule that the taxpayer annually submit a sworn statement of gross income, pursuant to paragraph (a). The department shall require that the filing of such statement be accompanied by copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents it deems necessary, for each member of the household. The taxpayer's statement shall attest to the accuracy of such copies. The department shall prescribe and furnish a form to be used for this purpose which form shall include spaces for a separate listing of United States Department of Veterans Affairs benefits and social security benefits. All records produced by the taxpayer under this paragraph are confidential in the hands of the property appraiser, the department, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability and shall not be divulged to any person, firm, or corporation except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such records are exempt from the provisions of s. 119.07(1).

(5) The physician's certification shall read as follows:

PHYSICIAN'S CERTIFICATION OF TOTAL AND PERMANENT DISABILITY

I, ...(name of physician)..., a physician licensed pursuant to chapter 458 or chapter 459, Florida Statutes, hereby certify Mr. ____ Mrs. ____ Miss ____ Ms. ____...(name of totally and permanently disabled person)..., social security number ____, is totally and permanently disabled as of January 1, ...(year)..., due to the following mental or physical condition(s):

____ Quadriplegia
____ Paraplegia
____ Hemiplegia
____ Other total and permanent disability requiring use of a wheelchair for mobility
____ Legal Blindness

It is my professional belief that the above-named condition(s) render Mr. ____ Mrs. ____ Miss ____ Ms. ____ totally and permanently disabled, and that the foregoing statements are true, correct, and complete to the best of my knowledge and professional belief.

Signature_____
Address (print) _____

Date _____
Florida Board of Medicine or Osteopathic Medicine license number _____
Issued on _____

NOTICE TO TAXPAYER: Each Florida resident applying for a total and permanent disability exemption must present to the county property appraiser, on or before March 1 of each year, a copy of this form or a letter from the United States Department of Veterans Affairs or its predecessor. Each form is to be completed by a licensed Florida physician.

NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida Statutes, provides that any person who shall knowingly and willfully give false information for the purpose of claiming homestead exemption shall be guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding $5,000, or both.

(6) An optometrist licensed under chapter 463 may certify a person to be totally and permanently disabled as a result of legal blindness alone by issuing a certification in accordance with subsection (7). Certification of total and permanent disability due to legal blindness by a physician and an optometrist licensed in this state may be deemed to meet the requirements of subsection (3).

(7) The optometrist's certification shall read as follows:

OPTOMETRIST'S CERTIFICATION
OF
TOTAL AND PERMANENT
DISABILITY

I, ...(name of optometrist)..., an optometrist licensed pursuant to chapter 463, Florida Statutes, hereby certify that Mr. ____ Mrs. ____ Miss ____ Ms. ____...(name of totally and permanently disabled person)..., social security number ____, is totally and permanently disabled as of January 1, ...(year)..., due to legal blindness.

It is my professional belief that the above-named condition renders Mr. ____ Mrs. ____ Miss ____ Ms. ____...(name of totally and permanently disabled person)... totally and permanently disabled and that the foregoing statements are true, correct, and complete to the best of my knowledge and professional belief.

Signature _____
Address (print) _____
Date _____
Florida Board of Optometry license number _____
Issued on _____

NOTICE TO TAXPAYER: Each Florida resident applying for a total and permanent disability exemption must present to the county property appraiser, on or before March 1 of each year, a copy of this form or a letter from the United States Department of Veterans Affairs or its predecessor. Each form is to be completed by a licensed Florida optometrist.

NOTICE TO TAXPAYER AND OPTOMETRIST: Section 196.131(2), Florida Statutes, provides that any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption commits a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding $5,000, or both.

(8) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

History.—s. 1, ch. 59-134; ss. 1, 2, ch. 69-55; s. 17, ch. 76-234; s. 49, ch. 77-104; s. 2, ch. 77-447; ss. 7, 10, ch. 81-219; s. 4, ch. 84-371; s. 26, ch. 85-80; s. 11, ch. 86-177; s. 24, ch. 88-119; s. 4, ch. 89-328; s. 1, ch. 90-299; s. 41, ch. 90-360; s. 2, ch. 92-167; s. 63, ch. 93-268; s. 6, ch. 94-314; s. 36, ch. 94-353; s. 1475, ch. 95-147; s. 55, ch. 96-406; s. 50, ch. 2001-266; s. 1, ch. 2007-121; s. 22, ch. 2012-193.

Note.—Former s. 192.113.

196.111 Property appraisers may notify persons entitled to homestead exemption; publication of notice; costs.—

(1) As soon as practicable after February 5 of each current year, the property appraisers of the several counties may mail to each person to whom homestead exemption was granted for the year immediately preceding and whose application for exemption for the current year has not been filed as of February 1 thereof, a form for application for homestead exemption, together with a notice reading substantially as follows:

NOTICE TO TAXPAYERS ENTITLED TO HOMESTEAD EXEMPTION

Records in this office indicate that you have not filed an application for homestead exemption for the current year.

If you wish to claim such exemption, please fill out the enclosed form and file it with your property appraiser on or before March 1, ...(year)....

Failure to do so may constitute a waiver of said exemption for the year ...(year)....

...(Property Appraiser)...

____ County, Florida

(2) The expenditure of funds for any of the requirements of this section is hereby declared to be for a county purpose; and the board of county commissioners of each county shall, if notices are mailed under subsection (1), appropriate and provide the necessary funds for such purposes.

History.—s. 1, ch. 67-534; ss. 1, 2, ch. 69-55; s. 14, ch. 74-234; s. 1, ch. 77-102; s. 17, ch. 83-204; s. 2, ch. 85-315; s. 17, ch. 99-6.

Note.—Former s. 192.142.

196.121 Homestead exemptions; forms.—

(1) The Department of Revenue shall provide, by electronic means or other methods designated by the department,

forms to be filed by taxpayers claiming to be entitled to a homestead exemption and shall prescribe the content of such forms by rule.

[1](2) The forms shall require the taxpayer to furnish certain information to the property appraiser for the purpose of determining that the taxpayer is a permanent resident as defined in s. 196.012(16). Such information may include, but need not be limited to, the factors enumerated in s. 196.015.

(3) The forms shall also contain the following:

(a) Notice of the tax lien which can be imposed pursuant to s. 196.161.

(b) Notice that information contained in the application will be provided to the Department of Revenue and may also be provided to any state in which the applicant has previously resided.

(c) A requirement that the applicant read or have read to him or her the contents of the form.

History.—s. 4, ch. 17060, 1935; CGL 1936 Supp. 897(5); ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 1, ch. 77-102; s. 5, ch. 79-332; s. 8, ch. 81-219; s. 58, ch. 83-217; s. 994, ch. 95-147; s. 30, ch. 95-280; s. 23, ch. 2012-193; s. 5, ch. 2013-77.

[1]**Note.**—Section 8, ch. 2013-77, provides that "[t]his act shall take effect July 1, 2013, and applies to assessments beginning January 1, 2014."

Note.—Former s. 192.15.

196.131 Homestead exemptions; claims.—

(1) At the time each taxpayer files claim for homestead exemption, the property appraiser shall deliver to the taxpayer a receipt over his or her signature, or that of a duly authorized deputy, which shall appropriately identify the property covered in the application, shall bear date as of the day such application is received by the property appraiser, and shall include any serial number or other identifying data desired by said property appraiser. The possession of such receipt shall constitute conclusive proof of the timely filing of such application.

(2) Any person who knowingly and willfully gives false information for the purpose of claiming homestead exemption as provided for in this chapter is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or by fine not exceeding $5,000, or both.

History.—s. 5, ch. 17060, 1935; CGL 1936 Supp. 897(6); s. 1, ch. 21876, 1943; s. 1, ch. 28105, 1953; ss. 1, 2, ch. 69-55; s. 94, ch. 71-136; s. 15, ch. 74-234; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 9, ch. 81-219; s. 3, ch. 85-315; s. 9, ch. 86-300; s. 3, ch. 88-65; s. 38, ch. 94-353; s. 1476, ch. 95-147.

Note.—Former s. 192.16.

196.141 Homestead exemptions; duty of property appraiser.—

The property appraiser shall examine each claim for exemption filed with or referred to him or her and shall allow the same, if found to be in accordance with law, by marking the same approved and by making the proper deductions on the tax books.

History.—s. 6, ch. 17060, 1935; CGL 1936 Supp. 897(7); ss. 1, 2, ch. 69-55; s. 1, ch. 77-102; s. 6, ch. 79-332; s. 995, ch. 95-147; s. 38, ch. 98-129; s. 49, ch. 2005-278.

Note.—Former s. 192.17.

196.151 Homestead exemptions; approval, refusal, hearings.—

The property appraisers of the

counties of the state shall, as soon as practicable after March 1 of each current year and on or before July 1 of that year, carefully consider all applications for tax exemptions that have been filed in their respective offices on or before March 1 of that year. If, upon investigation, the property appraiser finds that the applicant is entitled to the tax exemption applied for under the law, he or she shall make such entries upon the tax rolls of the county as are necessary to allow the exemption to the applicant. If, after due consideration, the property appraiser finds that the applicant is not entitled under the law to the exemption asked for, he or she shall immediately make out a notice of such disapproval, giving his or her reasons therefor, a copy of which notice must be served upon the applicant by the property appraiser either by personal delivery or by registered mail to the post office address given by the applicant. The applicant may appeal to the value adjustment board the decision of the property appraiser refusing to allow the exemption for which application was made, and the board shall review the application and evidence presented to the property appraiser upon which the applicant based the claim for exemption and shall hear the applicant in person or by agent on behalf of his or her right to such exemption. The value adjustment board shall reverse the decision of the property appraiser in the cause and grant exemption to the applicant if in its judgment the applicant is entitled thereto or shall affirm the decision of the property appraiser. The action of the board is final in the cause unless the applicant shall, within 15 days from the date of refusal of the application by the board, file in the circuit court of the county in which the homestead is situated a proceeding against the property appraiser for a declaratory judgment as is provided by chapter 86 or other appropriate proceeding. The failure of the taxpayer to appear before the property appraiser or value adjustment board or to file any paper other than the application above provided does not constitute any bar or defense to the proceedings.

History.—s. 8, ch. 17060, 1935; CGL 1936 Supp. 897(9); ss. 1, 2, ch. 69-55; s. 36, ch. 71-355; s. 14, ch. 76-133; s. 8, ch. 76-234; s. 11, ch. 81-219; s. 7, ch. 86-300; s. 156, ch. 91-112; s. 11, ch. 93-132; s. 996, ch. 95-147.

Note.—Former s. 192.19.

196.161 Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.—

(1)(a) When the estate of any person is being probated or administered in another state under an allegation that such person was a resident of that state and the estate of such person contains real property situate in this state upon which homestead exemption has been allowed pursuant to s. 196.031 for any year or years within 10 years immediately prior to the death of the deceased, then within 3 years after the death of such person the property appraiser of the county where the real property is located shall, upon knowledge of such fact, record a notice of tax lien against the property among the public records of that county, and the property shall be subject to the payment of all taxes exempt thereunder, a penalty of 50 percent of the unpaid taxes for each year,

plus 15 percent interest per year, unless the circuit court having jurisdiction over the ancillary administration in this state determines that the decedent was a permanent resident of this state during the year or years an exemption was allowed, whereupon the lien shall not be filed or, if filed, shall be canceled of record by the property appraiser of the county where the real estate is located.

(b) In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest.

(2) The collection of the taxes provided in this section shall be in the same manner as existing ad valorem taxes, and the above procedure of recapturing such taxes shall be supplemental to any existing provision under the laws of this state.

(3) The lien herein provided shall not attach to the property until the notice of tax lien is filed among the public records of the county where the property is located. Prior to the filing of such notice of lien, any purchaser for value of the subject property shall take free and clear of such lien. Such lien when filed shall attach to any property which is identified in the notice of lien and is owned by the person who illegally or improperly received the homestead exemption. Should such person no longer own property in the county, but own property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person in such county or counties, and it shall become a lien against such property in such county or counties.

History.—ss. 1, 2, 3, 4, ch. 67-134; ss. 1, 2, ch. 69-55; s. 20, ch. 69-216; s. 1, ch. 74-155; s. 1, ch. 77-102; s. 12, ch. 81-219; s. 51, ch. 82-226; s. 10, ch. 86-300; s. 4, ch. 90-343; s. 40, ch. 94-353; s. 1, ch. 95-359; s. 10, ch. 2002-18.

Note.—Former s. 192.215.

196.171 Homestead exemptions; city officials.—City tax assessors, or other officials performing such duties, shall be governed by the provisions of these homestead exemption laws.

History.—s. 7, ch. 17060, 1935; CGL 1936 Supp. 897(8); ss. 1, 2, ch. 69-55.

Note.—Former s. 192.18.

[1]196.173 Exemption for deployed servicemembers.—

(1) A servicemember who receives a homestead exemption may receive an additional ad valorem tax exemption on that homestead property as provided in this section.

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of:

(a) Operation Noble Eagle, which began on September 15, 2001;

(b) Operation Enduring Freedom, which began on October 7, 2001;

(c) Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010;

(d) Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011; or

(e) Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.

The Department of Revenue shall notify all property appraisers and tax collectors in this state of the designated military operations.

(3) By January 15 of each year, the Department of Military Affairs shall submit to the President of the Senate, the Speaker of the House of Representatives, and the tax committees of each house of the Legislature a report of all known and unclassified military operations outside the continental United States, Alaska, or Hawaii for which servicemembers based in the continental United States have been deployed during the previous calendar year. The report must include:

(a) The official and common names of the military operations;

(b) The general location and purpose of each military operation;

(c) The date each military operation commenced; and

(d) The date each military operation terminated, unless the operation is ongoing.

(4) The amount of the exemption is equal to the taxable value of the homestead of the servicemember on January 1 of the year in which the exemption is sought multiplied by the number of days that the servicemember was on a qualifying deployment in the preceding calendar year and divided by the number of days in that year.

(5)(a) An eligible servicemember who seeks to claim the additional tax exemption as provided in this section must file an application for exemption with the property appraiser on or before March 1 of the year following the year of the qualifying deployment. The application for the exemption must be made on a form prescribed by the department and furnished by the property appraiser. The form must require a servicemember to include or attach proof of a qualifying deployment, the dates of that deployment, and other information necessary to verify eligibility for and the amount of the exemption.

(b) An application may be filed on behalf of an eligible servicemember by his or her spouse if the homestead property to which the exemption applies is held by the entireties or jointly with the right

of survivorship, by a person who has been designated by the servicemember to take actions on his or her behalf pursuant to chapter 709, or by the personal representative of the servicemember's estate.

(6) The property appraiser shall consider each application for a deployed servicemember exemption within 30 days after receipt or within 30 days after receiving notice of the designation of qualifying deployments by the Legislature, whichever is later. A property appraiser who finds that the taxpayer is entitled to the exemption shall approve the application and file the application in the permanent records. A property appraiser who finds that the taxpayer is not entitled to the exemption shall send a notice of disapproval no later than July 1, citing the reason for disapproval. The original notice of disapproval shall be sent to the taxpayer and shall advise the taxpayer of the right to appeal the decision to the value adjustment board and shall inform the taxpayer of the procedure for filing such an appeal.

(7) As used in this section, the term "servicemember" means a member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard.

History.—s. 1, ch. 2011-93; s. 3, ch. 2012-159; s. 24, ch. 2012-193.

[1]**Note.**—Section 4, ch. 2011-93, provides that "[t]he Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer the provisions of this act. The emergency rules shall remain in effect for 6 months after the rules are adopted and the rules may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules."

196.181 Exemption of household goods and personal effects.—

There shall be exempt from taxation to every person residing and making his or her permanent home in this state household goods and personal effects. Title to such household goods and personal effects may be held individually, by the entireties, jointly or in common with others.

History.—ss. 1, 3, ch. 29743, 1955; s. 1, ch. 67-378; ss. 1, 2, ch. 69-55.

Note.—Former s. 192.201.

[1]196.183 Exemption for tangible personal property.—

(1) Each tangible personal property tax return is eligible for an exemption from ad valorem taxation of up to $25,000 of assessed value. A single return must be filed for each site in the county where the owner of tangible personal property transacts business. Owners of freestanding property placed at multiple sites, other than sites where the owner transacts business, must file a single return, including all such property located in the county. Freestanding property placed at multiple sites includes vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property that is not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county. Railroads, private carriers, and other companies assessed pursuant to s. 193.085 shall be allowed one $25,000 exemption for each county to which the value of their property is allocated. The $25,000 exemp-

tion for freestanding property placed at multiple locations and for centrally assessed property shall be allocated to each taxing authority based on the proportion of just value of such property located in the taxing authority; however, the amount of the exemption allocated to each taxing authority may not change following the extension of the tax roll pursuant to s. 193.122.

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

(3) The requirement that an annual tangible personal property tax return pursuant to s. 193.052 be filed for taxpayers owning taxable property the value of which, as listed on the return, does not exceed the exemption provided in this section is waived. In order to qualify for this waiver, a taxpayer must file an initial return on which the exemption is taken. If, in subsequent years, the taxpayer owns taxable property the value of which, as listed on the return, exceeds the exemption, the taxpayer is obligated to file a return. The taxpayer may again qualify for the waiver only after filing a return on which the value as listed on the return does not exceed the exemption. A return filed or required to be filed shall be considered an application filed or required to be filed for the exemption under this section.

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

(5) The exemption provided in this section does not apply in any year a taxpayer fails to timely file a return that is not waived pursuant to subsection (3) or subsection (4). Any taxpayer who received a waiver pursuant to subsection (3) or subsection (4) and who owns taxable property the value of which, as listed on the return, exceeds the exemption in a subsequent year and who fails to file a return with the property appraiser is subject to the penalty contained in s. 193.072(1)(a) calculated without the benefit of the exemption pursuant to this section. Any taxpayer claiming more exemptions than allowed pursuant to subsection (1) is subject to the taxes exempted as a result of wrongfully claiming the additional exemptions plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. By February 1 of each year, the property appraiser shall notify by mail all taxpayers whose requirement for filing an annual tangible personal property tax return was waived in the previous year. The notification shall state that a return must be filed if the value of the taxpayer's tangible personal property exceeds the exemption and include the penalties for failure to file such a return.

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

History.—s. 8, ch. 2007-339; s. 9, ch. 2008-173.

[1]**Note.—**

A. Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

B. Section 13, ch. 2008-173, provides that:

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

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

196.185 Exemption of inventory.—

All items of inventory are exempt from ad valorem taxation.

History.—s. 1, ch. 81-308.

196.192 Exemptions from ad valorem taxation.—

Subject to the provisions of this chapter:

(1) All property owned by an exempt entity, including educational institutions, and used exclusively for exempt purposes shall be totally exempt from ad valorem taxation.

(2) All property owned by an exempt entity, including educational institutions, and used predominantly for exempt purposes shall be exempted from ad valorem taxation to the extent of the ratio that such predominant use bears to the nonexempt use.

(3) All tangible personal property loaned or leased by a natural person, by a trust holding property for a natural person, or by an exempt entity to an exempt entity for public display or exhibition on a recurrent schedule is exempt from ad valorem taxation if the property is loaned or leased for no consideration or for nominal consideration.

For purposes of this section, each use to which the property is being put must be considered in granting an exemption from ad valorem taxation, including any economic use in addition to any physical use. For purposes of this section, property owned by a limited liability company, the sole member of which is an exempt entity, shall be treated as if the property were owned directly by the exempt entity. This section does not apply in determining the exemption for property owned by governmental units pursuant to s. 196.199.

History.—s. 3, ch. 71-133; s. 2, ch. 88-102; s. 2, ch. 89-122; s. 3, ch. 2007-106; s. 2, ch. 2008-193.

196.193 Exemption applications; review by property appraiser.—

(1)(a) All property exempted from the annual application requirement of s. 196.011 shall be returned, but shall be granted tax exemption by the property appraiser. However, no such property shall be exempt which is rented or hired out for other than religious, educational, or other exempt purposes at any time.

(b) The property appraiser may deny exemption to property claimed by religious organizations to be used for any of the purposes set out in s. 196.011 if the use is not clear or if the property appraiser determines that the property is being held for speculative purposes or that it is being rented or hired out for other than religious or educational purposes.

(c) If the property appraiser does deny such property a tax exemption, appeal of the determination to the value adjustment board may be made in the manner prescribed for appealed tax exemptions.

(2) Applications required by this chapter shall be filed on forms distributed to the property appraisers by the Department of Revenue. Such forms shall call for accurate description of the property, the value of such property, and the use of such property.

(3) Upon receipt of an application for exemption, the property appraiser shall determine:

(a) Whether the applicant falls within the definition of any one or several of the exempt classifications.

(b) Whether the applicant requesting exemption uses the property predominantly or exclusively for exempt purposes.

(c) The extent to which the property is used for exempt purposes.

In doing so, the property appraiser shall use the standards set forth in this chapter as applied by regulations of the Department of Revenue.

(4) The property appraiser shall find that the person or organization requesting exemption meets the requirements set forth in paragraphs (3)(a) and (b) before any exemption can be granted.

(5)(a) If the property appraiser determines that any property claimed as wholly or partially exempt under this section is not entitled to any exemption or is entitled to an exemption to an extent other than that requested in the application, he or she shall notify the person or organization filing the application on such property of that determination in writing on or before July 1 of the year for which the application was filed.

(b) The notification must state in clear and unambiguous language the specific requirements of the state statutes which the property appraiser relied upon to deny the applicant the exemption with respect to the subject property. The notification must be drafted in such a way that a reasonable person can understand specific attributes of the applicant or the applicant's use of the subject property which formed the basis for the denial. The notice must also include the specific facts the property appraiser used to determine that the applicant failed to meet the statutory requirements. If a property appraiser fails to provide a notice that complies with this subsection, any denial of an ex-

emption or an attempted denial of an exemption is invalid.

(c) All notifications must specify the right to appeal to the value adjustment board and the procedures to follow in obtaining such an appeal. Thereafter, the person or organization filing such application, or a duly designated representative, may appeal that determination by the property appraiser to the board at the time of its regular hearing. In the event of an appeal, the property appraiser or the property appraiser's representative shall appear at the board hearing and present his or her findings of fact. If the applicant is not present or represented at the hearing, the board may make a determination on the basis of information supplied by the property appraiser or such other information on file with the board.

History.—s. 5, ch. 71-133; s. 15, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 8, ch. 86-300; s. 157, ch. 91-112; s. 998, ch. 95-147; s. 4, ch. 2007-106.

196.194 Value adjustment board; notice; hearings; appearance before the board.—

[1](1) The value adjustment board shall hear disputed or appealed applications for exemption and shall grant such exemptions in whole or in part in accordance with criteria set forth in this chapter.

(2) At least 2 weeks prior to the meeting of the value adjustment board, but no sooner than May 15, notice of the meeting shall be published in a newspaper of general circulation within the county or, if no such newspaper is published within the county, notice shall be placed on the courthouse door and two other prominent places within the county. Such notice shall indicate:

(a) That a list maintained by the property appraiser of all applicants for exemption who have had their applications for exemption wholly or partially approved is available to the public, at a location specified in the notice, and the hours during which the list may be seen. The notice shall further indicate, by name, the types of exemptions which are included in the list.

(b) That a list maintained by the property appraiser of all applicants for exemption who have had their applications for exemption denied is available to the public, at a location specified in the notice, and the hours during which the list may be seen. The notice shall further indicate, by name, the types of exemptions which are included in the list.

(3) The exemption procedures of the value adjustment board shall be as provided in chapter 194, except as otherwise provided in this chapter. Records of the value adjustment board showing the names of persons and organizations granted exemptions, the street address or other designation of location of the exempted property, and the extent of the exemptions granted shall be part of the public record.

History.—s. 6, ch. 71-133; s. 1, ch. 76-122; s. 16, ch. 76-133; s. 62, ch. 80-274; s. 158, ch. 91-112; s. 4, ch. 2013-95.

[1]**Note.**—Section 5, ch. 2013-95, provides that "[t]his act shall take effect upon becoming a law and applies retroactively to January 1, 2013."

196.195 Determining profit or nonprofit status of applicant.—

(1) Applicants requesting exemption shall supply such fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year as are requested by the property appraiser or the value adjustment board.

(2) In determining whether an applicant for a religious, literary, scientific, or charitable exemption under this chapter is a nonprofit or profitmaking venture or whether the property is used for a profitmaking purpose, the following criteria shall be applied:

(a) The reasonableness of any advances or payment directly or indirectly by way of salary, fee, loan, gift, bonus, gratuity, drawing account, commission, or otherwise (except for reimbursements of advances for reasonable out-of-pocket expenses incurred on behalf of the applicant) to any person, company, or other entity directly or indirectly controlled by the applicant or any officer, director, trustee, member, or stockholder of the applicant;

(b) The reasonableness of any guaranty of a loan to, or an obligation of, any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by such person, or which pays any compensation to its officers, directors, trustees, members, or stockholders for services rendered to or on behalf of the applicant;

(c) The reasonableness of any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding rendition of services, the provision of goods or supplies, the management of the applicant, the construction or renovation of the property of the applicant, the procurement of the real, personal, or intangible property of the applicant, or other similar financial interest in the affairs of the applicant;

(d) The reasonableness of payments made for salaries for the operation of the applicant or for services, supplies and materials used by the applicant, reserves for repair, replacement, and depreciation of the property of the applicant, payment of mortgages, liens, and encumbrances upon the property of the applicant, or other purposes; and

(e) The reasonableness of charges made by the applicant for any services rendered by it in relation to the value of those services, and, if such charges exceed the value of the services rendered, whether the excess is used to pay maintenance and operational expenses in furthering its exempt purpose or to provide services to persons unable to pay for the services.

(3) Each applicant must affirmatively show that no part of the subject property, or the proceeds of the sale, lease, or other disposition thereof, will inure to the benefit of its members, directors, or officers or any person or firm operating for profit or for a nonexempt purpose.

(4) No application for exemption may be granted for religious, literary, scientific, or charitable use of property until the applicant has been found by the property appraiser or, upon appeal, by the val-

ue adjustment board to be nonprofit as defined in this section.

History.—s. 7, ch. 71-133; s. 17, ch. 76-133; s. 159, ch. 91-112; s. 2, ch. 91-196; s. 3, ch. 97-294; s. 2, ch. 98-289; s. 3, ch. 2000-228.

196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.—

(1) In the determination of whether an applicant is actually using all or a portion of its property predominantly for a charitable, religious, scientific, or literary purpose, the following criteria shall be applied:

(a) The nature and extent of the charitable, religious, scientific, or literary activity of the applicant, a comparison of such activities with all other activities of the organization, and the utilization of the property for charitable, religious, scientific, or literary activities as compared with other uses.

(b) The extent to which the property has been made available to groups who perform exempt purposes at a charge that is equal to or less than the cost of providing the facilities for their use. Such rental or service shall be considered as part of the exempt purposes of the applicant.

(2) Only those portions of property used predominantly for charitable, religious, scientific, or literary purposes shall be exempt. In no event shall an incidental use of property either qualify such property for an exemption or impair the exemption of an otherwise exempt property.

(3) Property owned by an exempt organization is used for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to a religious use as a house of public worship. For purposes of this subsection, the term "public worship" means religious worship services and those other activities that are incidental to religious worship services, such as educational activities, parking, recreation, partaking of meals, and fellowship.

(4) Except as otherwise provided herein, property claimed as exempt for literary, scientific, religious, or charitable purposes which is used for profitmaking purposes shall be subject to ad valorem taxation. Use of property for functions not requiring a business or occupational license conducted by the organization at its primary residence, the revenue of which is used wholly for exempt purposes, shall not be considered profit making. In this connection the playing of bingo on such property shall not be considered as using such property in such a manner as would impair its exempt status.

(5)(a) Property owned by an exempt organization qualified as charitable under s. 501(c)(3) of the Internal Revenue Code is used for a charitable purpose if the organization has taken affirmative steps to prepare the property to provide affordable housing to persons or families that meet the extremely-low-income, very-low-income, low-income, or moderate-income

limits, as specified in s. 420.0004. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing.

(b)1. If property owned by an organization granted an exemption under this subsection is transferred for a purpose other than directly providing affordable homeownership or rental housing to persons or families who meet the extremely-low-income, very-low-income, low-income, or moderate-income limits, as specified in s. 420.0004, or is not in actual use to provide such affordable housing within 5 years after the date the organization is granted the exemption, the property appraiser making such determination shall serve upon the organization that illegally or improperly received the exemption a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that organization in the county, and such property shall be identified in the notice of tax lien. The organization owning such property is subject to the taxes otherwise due and owing as a result of the failure to use the property to provide affordable housing plus 15 percent interest per annum and a penalty of 50 percent of the taxes owed.

2. Such lien, when filed, attaches to any property identified in the notice of tax lien owned by the organization that illegally or improperly received the exemption. If such organization no longer owns property in the county but owns property in any other county in the state, the property appraiser shall record in each such other county a notice of tax lien identifying the property owned by such organization in such county which shall become a lien against the identified property. Before any such lien may be filed, the organization so notified must be given 30 days to pay the taxes, penalties, and interest.

3. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the organization improperly receiving the exemption shall not be assessed a penalty or interest.

4. The 5-year limitation specified in this subsection may be extended if the holder of the exemption continues to take affirmative steps to develop the property for the purposes specified in this subsection.

History.—s. 8, ch. 71-133; s. 3, ch. 88-102; s. 3, ch. 91-196; s. 4, ch. 97-294; s. 3, ch. 98-289; s. 3, ch. 2000-228; s. 5, ch. 2007-106; s. 17, ch. 2009-96; s. 3, ch. 2011-15.

196.1961 Exemption for historic property used for certain commercial or nonprofit purposes.—

(1) Pursuant to s. 3, Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow an ad valorem tax exemption of up to 50 percent of the assessed value of property which meets all of the following criteria:

(a) The property must be used for commercial purposes or used by a not-for-profit organization under s. 501(c)(3) or (6) of the Internal Revenue Code of 1986.

(b) The property must be listed in the National Register of Historic Places, as defined in s. 267.021; or must be a contributing property to a National Register Historic District; or must be designated as a historic property or as a contributing property to a historic district, under the terms of a local preservation ordinance.

(c) The property must be regularly open to the public.

(2) As used in this section, "regularly open to the public" means that there are regular hours when the public may visit to observe the historically significant aspects of the building. This means a minimum of 40 hours per week, for 45 weeks per year, or an equivalent of 1,800 hours per year. A fee may be charged to the public; however, it must be comparable with other entrance fees in the immediate geographic locale.

(3) The board of county commissioners or municipal governing authority shall notify the property appraiser of the adoption of such ordinance no later than December 1 of the year prior to the year the exemption will take effect. If the exemption is granted only for a specified period or the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the exemption expires. The ordinance must specify that the exemption shall apply only to taxes levied by the unit of government granting the exemption. The exemption does not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

(4) Only those portions of the property used predominantly for the purposes specified in paragraph (1)(a) shall be exempt. In no event shall an incidental use of property qualify such property for an exemption or impair the exemption of an otherwise exempt property.

(5) In order to retain the exemption, the historic character of the property must be maintained in good repair and condition to the extent necessary to preserve the historic value and significance of the property.

History.—s. 8, ch. 97-117.

196.197 Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services.—In addition to criteria for granting exemptions for charitable use of property set forth in other sections of this chapter, hospitals, nursing homes, and homes for special services shall be exempt to the extent that they meet the following criteria:

(1) The applicant must be a Florida corporation not for profit that has been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt organization under the provisions of s. 501(c)(3) of the Internal Revenue Code of 1954 or of the corresponding sec-

tion of a subsequently enacted federal revenue act.

(2) In determining the extent of exemption to be granted to institutions licensed as hospitals, nursing homes, and homes for special services, portions of the property leased as parking lots or garages operated by private enterprise shall not be deemed to be serving an exempt purpose and shall not be exempt from taxation. Property or facilities which are leased to a nonprofit corporation which provides direct medical services to patients in a nonprofit or public hospital and qualifies under s. 196.196 of this chapter are excluded and shall be exempt from taxation.

History.—s. 9, ch. 71-133; s. 2, ch. 73-340; s. 1, ch. 73-344; s. 3, ch. 74-264; ss. 14, 15, ch. 76-234.

196.1975 Exemption for property used by nonprofit homes for the aged.—Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

(1) The applicant must be a corporation not for profit pursuant to chapter 617 or a Florida limited partnership, the sole general partner of which is a corporation not for profit pursuant to chapter 617, and the corporation not for profit must have been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt charitable organization under the provisions of s. 501(c)(3) of the Internal Revenue Code of 1954 or of the corresponding section of a subsequently enacted federal revenue act.

(2) A facility will not qualify as a "home for the aged" unless at least 75 percent of the occupants are over the age of 62 years or totally and permanently disabled. For homes for the aged which are exempt from paying income taxes to the United States as specified in subsection (1), licensing by the Agency for Health Care Administration is required for ad valorem tax exemption hereunder only if the home:

(a) Furnishes medical facilities or nursing services to its residents, or

(b) Qualifies as an assisted living facility under chapter 429.

(3) Those portions of the home for the aged which are devoted exclusively to the conduct of religious services or the rendering of nursing or medical services are exempt from ad valorem taxation.

(4)(a) After removing the assessed value exempted in subsection (3), units or apartments in homes for the aged shall be exempt only to the extent that residency in the existing unit or apartment of the applicant home is reserved for or restricted to or the unit or apartment is occupied by persons who have resided in the applicant home and in good faith made this state their permanent residence as of January 1 of the year in which exemption is claimed and who also meet the requirements set forth in one of the following subparagraphs:

1. Persons who have gross incomes of not more than $7,200 per year and who are 62 years of age or older.

2. Couples, one of whom must be 62 years of age or older, having a combined gross income of not more than $8,000 per year, or the surviving spouse thereof, who

lived with the deceased at the time of the deceased's death in a home for the aged.

3. Persons who are totally and permanently disabled and who have gross incomes of not more than $7,200 per year.

4. Couples, one or both of whom are totally and permanently disabled, having a combined gross income of not more than $8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.

However, the income limitations do not apply to totally and permanently disabled veterans, provided they meet the requirements of s. 196.081.

(b) The maximum income limitations permitted in this subsection shall be adjusted, effective January 1, 1977, and on each succeeding year, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(5) Nonprofit housing projects that are financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the National Housing Act, as amended, and that are subject to the income limitations established by that department are exempt from ad valorem taxation.

(6) For the purposes of this section, gross income includes social security benefits payable to the person or couple or assigned to an organization designated specifically for the support or benefit of that person or couple.

(7) It is declared to be the intent of the Legislature that subsection (3) implements the ad valorem tax exemption authorized in the third sentence of s. 3(a), Art. VII, State Constitution, and the remaining subsections implement s. 6(c), Art. VII, State Constitution, for purposes of granting such exemption to homes for the aged.

(8) Physical occupancy on January 1 is not required in those instances in which a home restricts occupancy to persons meeting the income requirements specified in this section. Those portions of a property failing to meet those requirements shall qualify for an alternative exemption as provided in subsection (9). In a home in which at least 25 percent of the units or apartments of the home are restricted to or occupied by persons meeting the income requirements specified in this section, the common areas of that home are exempt from taxation.

(9)(a) Each unit or apartment of a home for the aged not exempted in subsection (3) or subsection (4), which is operated by a not for profit corporation and is owned by such corporation or leased by such corporation from a health facilities authority pursuant to part III of chapter 154 or an industrial development authority pursuant to part III of chapter 159, and which property is used by such home for the aged for the purposes for which it was organized, is exempt from all ad valorem

taxation, except for assessments for special benefits, to the extent of $25,000 of assessed valuation of such property for each apartment or unit:

1. Which is used by such home for the aged for the purposes for which it was organized; and

2. Which is occupied, on January 1 of the year in which exemption from ad valorem property taxation is requested, by a person who resides therein and in good faith makes the same his or her permanent home.

(b) Each corporation applying for an exemption under paragraph (a) of this subsection or paragraph (4)(a) must file with the annual application for exemption an affidavit from each person who occupies a unit or apartment for which an exemption under either of those paragraphs is claimed stating that the person resides therein and in good faith makes that unit or apartment his or her permanent residence.

(10) Homes for the aged, or life care communities, however designated, which are financed through the sale of health facilities authority bonds or bonds of any other public entity, whether on a sale-leaseback basis, a sale-repurchase basis, or other financing arrangement, or which are financed without public-entity bonds, are exempt from ad valorem taxation only in accordance with the provisions of this section.

(11) Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption pursuant to this chapter.

(12) When it becomes necessary for the property appraiser to determine the value of a unit, he or she shall include in such valuation the proportionate share of the common areas, including the land, fairly attributable to such unit, based upon the value of such unit in relation to all other units in the home, unless the common areas are otherwise exempted by subsection (8).

(13) Sections 196.195 and 196.196 do not apply to this section.

History.—s. 12, ch. 76-234; s. 1, ch. 77-174; s. 1, ch. 77-448; s. 87, ch. 79-400; s. 3, ch. 80-261; s. 53, ch. 80-274; s. 13, ch. 81-219; s. 1, ch. 82-133; s. 9, ch. 82-399; s. 8, ch. 83-71; s. 2, ch. 84-138; s. 27, ch. 85-80; s. 1, ch. 87-332; s. 46, ch. 91-45; s. 999, ch. 95-147; s. 2, ch. 95-210; s. 2, ch. 95-383; s. 141, ch. 95-418; s. 9, ch. 96-397; s. 19, ch. 99-8; s. 2, ch. 99-208; s. 10, ch. 2001-137; s. 1, ch. 2001-208; s. 7, ch. 2006-197; s. 27, ch. 2010-5.

196.1976 Provisions of ss. 196.197(1) or (2) and 196.1975; severability.—If any provision of s. 196.197(1) or (2), created and amended by chapter 76-234, Laws of Florida, or s. 196.1975, created by chapter 76-234 and amended by chapter 87-332, Laws of Florida, is held to be invalid or inoperative for any reason, it is the legislative intent that the invalidity shall not affect other provisions or applications of said subsections or section which can be given effect without the invalid provision or application, and to this end the provisions of said subsections and section are declared to be severable.

History.—s. 18, ch. 76-234; s. 2, ch. 77-448; s. 88, ch. 79-400; s. 2, ch. 87-332; s. 1, ch. 98-177.

196.1977 Exemption for property used by proprietary continuing care facilities.—

(1) Each apartment in a continuing care facility certified under chapter 651, which facility is not qualified for exemption under s. 196.1975, or other similar exemption, is exempt to the extent of $25,000 of assessed valuation of such property for each apartment which is occupied on January 1 of the year in which exemption from ad valorem property taxation is requested by a person holding a continuing care contract as defined under chapter 651 who resides therein and in good faith makes the same his or her permanent home. No apartment shall be eligible for the exemption provided under this section if the resident of the apartment is eligible for the homestead exemption under s. 196.031.

(2) Each facility applying for an exemption must file with the annual application for exemption an affidavit from each person who occupies an apartment for which an exemption is claimed stating that the person resides therein and in good faith makes that apartment his or her permanent residence.

(3) Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption.

(4) The owner shall disclose to a qualifying resident the full amount of the benefit derived from the exemption and the method for ensuring that the resident receives such benefit. The resident shall receive the full benefit derived from this exemption in either an annual or monthly credit to his or her unit's monthly maintenance fee. For a nonqualifying resident who subsequently qualifies for the exemption, the same disclosure shall be made.

(5) It is the intent of the Legislature that this section implements s. 6(c), Art. VII of the State Constitution.

History.—s. 2, ch. 98-177; s. 28, ch. 2010-5.

[1]196.1978 Affordable housing property exemption.—

Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this section must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disre-

garded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member.

History.—s. 15, ch. 99-378; s. 9, ch. 2000-353; s. 29, ch. 2006-69; s. 18, ch. 2009-96; s. 4, ch. 2011-15; s. 11, ch. 2013-72; s. 3, ch. 2013-83.

[1]**Note.—**

A. Section 11, ch. 2013-72, amended s. 196.1978 "[a]pplying retroactively to the 2013 tax roll."

B. Section 3, ch. 2013-83, amended s. 196.1978 "[e]ffective upon this act becoming a law and operating retroactively to the 2013 tax roll."

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation. Sheltered workshops providing rehabilitation and retraining of individuals who have disabilities and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and are exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process are exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and is exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property, or if the entity owning 100 percent of the educational institution and the entity owning the property are owned by the identical natural persons. Land, buildings, and other improvements to real property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the land is a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property, is a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code, and provides education limited to students in prekindergarten through grade 8. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an ed-

ucational purpose if the institution has taken affirmative steps to prepare the property for educational use. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

History.—s. 10, ch. 71-133; s. 1, ch. 77-102; ss. 35, 37, ch. 90-203; s. 2, ch. 91-121; s. 1, ch. 99-283; s. 4, ch. 2000-262; s. 25, ch. 2012-193; s. 12, ch. 2013-72.

196.1983 Charter school exemption from ad valorem taxes.—

Any facility, or portion thereof, used to house a charter school whose charter has been approved by the sponsor and the governing board pursuant to s. 1002.33(7) shall be exempt from ad valorem taxes. For leasehold properties, the landlord must certify by affidavit to the charter school that the lease payments shall be reduced to the extent of the exemption received. The owner of the property shall disclose to a charter school the full amount of the benefit derived from the exemption and the method for ensuring that the charter school receives such benefit. The charter school shall receive the full benefit derived from the exemption through either an annual or monthly credit to the charter school's lease payments.

History.—s. 1, ch. 2000-306; s. 27, ch. 2002-1; s. 909, ch. 2002-387; s. 16, ch. 2003-1.

196.1985 Labor organization property exemption.—

Real property owned and used by any labor organization which has a charter from a state or national organization, which property is used predominantly by such organization for educational purposes, is hereby defined as property within the purview of s. 3, Art. VII of the State Constitution and shall be exempt from ad valorem taxation to the extent of such use pursuant to s. 196.192(2). Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption pursuant to this section.

History.—s. 1, ch. 77-459.

196.1986 Community centers exemption.—

(1) A single general-purpose structure represented as a community center owned and operated by a private, nonprofit organization and used predominantly for educational, literary, scientific, religious, or charitable purposes is hereby defined as property within the purview of s. 3(a), Art. VII of the State Constitution and shall be exempt from ad valorem taxes imposed by taxing authorities. However, no use shall be considered to serve an exempt purpose if, in conjunction with that use, alcoholic beverages are served or consumed on the premises. Any portion of such property used for nonexempt purposes may be valued and placed upon the tax roll separately from any portion entitled to exemption pursuant to this section.

(2) This exemption shall not apply to condominium common elements and shall not apply to any structure unless it is gen-

erally open and available for use by the general public.

History.—s. 1, ch. 80-253.

196.1987 Biblical history display property exemption.—The use of property owned by an organization exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code to exhibit, illustrate, and interpret Biblical manuscripts, codices, stone tablets, and other Biblical archives; provide live and recorded demonstrations, explanations, reenactments, and illustrations of Biblical history and Biblical worship; and exhibit times, places, and events of Biblical history and significance, when such activity is open to the public and is available to the public for no admission charge at least 1 day each calendar year, subject to capacity limits, and when such organization has received written correspondence from the Internal Revenue Service stating that the conduct of the organization's activities does not adversely affect the organization's exempt status under s. 501(c)(3) of the Internal Revenue Code, constitutes religious use of such property, which is hereby defined as property within the purview of s. 3(a), Art. VII of the State Constitution and is exempt from ad valorem taxation to the extent of such use pursuant to s. 196.192(2). Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption pursuant to this section.

History.—s. 1, ch. 2006-164.

196.199 Government property exemption.—

(1) Property owned and used by the following governmental units shall be exempt from taxation under the following conditions:

(a) All property of the United States shall be exempt from ad valorem taxation, except such property as is subject to tax by this state or any political subdivision thereof or any municipality under any law of the United States.

(b) All property of this state which is used for governmental purposes shall be exempt from ad valorem taxation except as otherwise provided by law.

(c) All property of the several political subdivisions and municipalities of this state or of entities created by general or special law and composed entirely of governmental agencies, or property conveyed to a nonprofit corporation which would revert to the governmental agency, which is used for governmental, municipal, or public purposes shall be exempt from ad valorem taxation, except as otherwise provided by law.

(d) All property of municipalities is exempt from ad valorem taxation if used as an essential ancillary function of a facility constructed with financing obtained in part by pledging proceeds from the tax authorized under s. 212.0305(4) which is upon exempt or immune federal, state, or county property.

(2) Property owned by the following governmental units but used by nongovernmental lessees shall only be exempt from taxation under the following conditions:

[1](a) Leasehold interests in property of the United States, of the state or any of its several political subdivisions, or of municipalities, agencies, authorities, and other public bodies corporate of the state shall be exempt from ad valorem taxation and the intangible tax pursuant to paragraph (b) only when the lessee serves or performs a governmental, municipal, or public purpose or function, as defined in s. 196.012(6). In all such cases, all other interests in the leased property shall also be exempt from ad valorem taxation. However, a leasehold interest in property of the state may not be exempted from ad valorem taxation when a nongovernmental lessee uses such property for the operation of a multipurpose hazardous waste treatment facility.

(b) Except as provided in paragraph (c), the exemption provided by this subsection shall not apply to those portions of a leasehold or other interest defined by s. 199.023(1)(d), Florida Statutes 2005, subject to the provisions of subsection (7). Such leasehold or other interest shall be taxed only as intangible personal property pursuant to chapter 199, Florida Statutes 2005, if rental payments are due in consideration of such leasehold or other interest. All applicable collection, administration, and enforcement provisions of chapter 199, Florida Statutes 2005, shall apply to taxation of such leaseholds. If no rental payments are due pursuant to the agreement creating such leasehold or other interest, the leasehold or other interest shall be taxed as real property. Nothing in this paragraph shall be deemed to exempt personal property, buildings, or other real property improvements owned by the lessee from ad valorem taxation.

(c) Any governmental property leased to an organization which uses the property exclusively for literary, scientific, religious, or charitable purposes shall be exempt from taxation.

(3) Nothing herein or in s. 196.001 shall require a governmental unit or authority to impose taxes upon a leasehold estate created, extended, or renewed prior to April 15, 1976, if the lease agreement creating such leasehold estate contains a covenant on the part of such governmental unit or authority as lessor to refrain from imposing taxes on the leasehold estate during the term of the leasehold estate; but any such covenant shall not prevent taxation of a leasehold estate by any such taxing unit or authority other than the unit or authority making such covenant.

(4) Property owned by any municipality, agency, authority, or other public body corporate of the state which becomes subject to a leasehold interest or other possessory interest of a nongovernmental lessee other than that described in paragraph (2)(a), after April 14, 1976, shall be subject to ad valorem taxation unless the lessee is an organization which uses the property exclusively for literary, scientific, religious, or charitable purposes.

(5) Leasehold interests in governmental property shall not be exempt pursuant to this subsection unless an application for exemption has been filed on or before March 1 with the property appraiser. The property appraiser shall review the application and make findings of fact

which shall be presented to the value adjustment board at its convening, whereupon the board shall take appropriate action regarding the application. If the exemption in whole or in part is granted, or established by judicial proceeding, it shall remain valid for the duration of the lease unless the lessee changes its use, in which case the lessee shall again submit an application for exemption. The requirements set forth in s. 196.194 shall apply to all applications made under this subsection.

(6) No exemption granted before June 1, 1976, shall be revoked by this chapter if such revocation will impair any existing bond agreement.

(7) Property which is originally leased for 100 years or more, exclusive of renewal options, or property which is financed, acquired, or maintained utilizing in whole or in part funds acquired through the issuance of bonds pursuant to parts II, III, and V of chapter 159, shall be deemed to be owned for purposes of this section.

(8)(a) Any and all of the aforesaid taxes on any leasehold described in this section shall not become a lien on same or the property itself but shall constitute a debt due and shall be recoverable by legal action or by the issuance of tax executions that shall become liens upon any other property in any county of this state of the taxpayer who owes said tax. The sheriff of the county shall execute the tax execution in the same manner as other executions are executed under chapters 30 and 56.

(b) Nonpayment of any such taxes by the lessee shall result in the revocation of any occupational license of such person or the revocation, upon certification hereunder by the property appraiser to the Department of State, of the corporate charter of any such domestic corporation or the revocation, upon certification hereunder by the property appraiser to the Department of State, of the authority of any foreign corporation to do business in this state, as appropriate, which such license, charter, or authority is related to the leased property.

(9) Improvements to real property which are located on state-owned land and which are leased to a public educational institution shall be deemed owned by the public educational institution for purposes of this section where, by the terms of the lease, the improvement will become the property of the public educational institution or the State of Florida at the expiration of the lease.

(10) Notwithstanding any other provision of law to the contrary, property held by a port authority and any leasehold interest in such property are exempt from ad valorem taxation to the same extent that county property is immune from taxation, provided such property is located in a county described in s. 9, Art. VIII of the State Constitution (1885), as restated in s. 6(e), Art. VIII of the State Constitution (1968).

History.—s. 11, ch. 71-133; s. 1, ch. 76-283; s. 1, ch. 77-174; ss. 1, 2, ch. 80-368; s. 4, ch. 82-388; s. 13, ch. 83-215; s. 30, ch. 85-342; s. 1, ch. 86-141; s. 61, ch. 86-152; s. 81, ch. 88-130; s. 47, ch. 91-45; s. 160, ch. 91-112; s. 1, ch. 96-288; s. 1, ch. 96-323; s. 9, ch. 2006-312; s. 1, ch. 2012-32; s. 26, ch. 2012-193.

[1]**Note.—**Section 25, ch. 2012-32, provides that:

"(1) The executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules

under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of implementing this act.

"(2) Notwithstanding any provision of law, such emergency rules shall remain in effect for 6 months after the date adopted and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules."

196.1993 Certain agreements with local governments for use of public property; exemption.—Any agreement entered into with a local governmental authority prior to January 1, 1969, for use of public property, under which it was understood and agreed in a written instrument or by special act that no ad valorem real property taxes would be paid by the licensee or lessee, shall be deemed a license or management agreement for the use or management of public property. Such interest shall be deemed not to convey an interest in the property and shall not be subject to ad valorem real property taxation. Nothing in this section shall be deemed to exempt such licensee from the ad valorem intangible tax and the ad valorem personal property tax.

History.—s. 9, ch. 80-368.

196.1995 Economic development ad valorem tax exemption.—

(1) The board of county commissioners of any county or the governing authority of any municipality shall call a referendum within its total jurisdiction to determine whether its respective jurisdiction may grant economic development ad valorem tax exemptions under s. 3, Art. VII of the State Constitution if:

(a) The board of county commissioners of the county or the governing authority of the municipality votes to hold such referendum;

(b) The board of county commissioners of the county or the governing authority of the municipality receives a petition signed by 10 percent of the registered electors of its respective jurisdiction, which petition calls for the holding of such referendum; or

(c) The board of county commissioners of a charter county receives a petition or initiative signed by the required percentage of registered electors in accordance with the procedures established in the county's charter for the enactment of ordinances or for approval of amendments of the charter, if less than 10 percent, which petition or initiative calls for the holding of such referendum.

(2) The ballot question in such referendum shall be in substantially the following form:

Shall the board of county commissioners of this county (or the governing authority of this municipality, or both) be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions to new businesses and expansions of existing businesses that are expected to create new, full-time jobs in the county (or municipality, or both)?

____ Yes—For authority to grant exemptions.

____ No—Against authority to grant exemptions.

(3) The board of county commissioners or the governing authority of the municipality that calls a referendum with-

in its total jurisdiction to determine whether its respective jurisdiction may grant economic development ad valorem tax exemptions may vote to limit the effect of the referendum to authority to grant economic development tax exemptions for new businesses and expansions of existing businesses located in an enterprise zone or a brownfield area, as defined in s. 376.79(4). If an area nominated to be an enterprise zone pursuant to s. 290.0055 has not yet been designated pursuant to s. 290.0065, the board of county commissioners or the governing authority of the municipality may call such referendum prior to such designation; however, the authority to grant economic development ad valorem tax exemptions does not apply until such area is designated pursuant to s. 290.0065. The ballot question in such referendum shall be in substantially the following form and shall be used in lieu of the ballot question prescribed in subsection (2):

Shall the board of county commissioners of this county (or the governing authority of this municipality, or both) be authorized to grant, pursuant to s. 3, Art. VII of the State Constitution, property tax exemptions for new businesses and expansions of existing businesses that are located in an enterprise zone or a brownfield area and that are expected to create new, full-time jobs in the county (or municipality, or both)?

____ Yes—For authority to grant exemptions.

____ No—Against authority to grant exemptions.

(4) A referendum pursuant to this section may be called only once in any 12-month period.

(5) Upon a majority vote in favor of such authority, the board of county commissioners or the governing authority of the municipality, at its discretion, by ordinance may exempt from ad valorem taxation up to 100 percent of the assessed value of all improvements to real property made by or for the use of a new business and of all tangible personal property of such new business, or up to 100 percent of the assessed value of all added improvements to real property made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business, provided that the improvements to real property are made or the tangible personal property is added or increased on or after the day the ordinance is adopted. However, if the authority to grant exemptions is approved in a referendum in which the ballot question contained in subsection (3) appears on the ballot, the authority of the board of county commissioners or the governing authority of the municipality to grant exemptions is limited solely to new businesses and expansions of existing businesses that are located in an enterprise zone or brownfield area. Property acquired to replace existing property shall not be considered to facilitate a business expansion. The exemption applies only to taxes levied by the respective unit of government granting the exemption. The exemption does not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors

pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution. Any such exemption shall remain in effect for up to 10 years with respect to any particular facility, regardless of any change in the authority of the county or municipality to grant such exemptions. The exemption shall not be prolonged or extended by granting exemptions from additional taxes or by virtue of any reorganization or sale of the business receiving the exemption.

[1](6) With respect to a new business as defined by s. 196.012(14)(c), the municipality annexing the property on which the business is situated may grant an economic development ad valorem tax exemption under this section to that business for a period that will expire upon the expiration of the exemption granted by the county. If the county renews the exemption under subsection (7), the municipality may also extend its exemption. A municipal economic development ad valorem tax exemption granted under this subsection may not extend beyond the duration of the county exemption.

(7) The authority to grant exemptions under this section expires 10 years after the date such authority was approved in an election, but such authority may be renewed for subsequent 10-year periods if each 10-year renewal is approved in a referendum called and held pursuant to this section.

[1](8) Any person, firm, or corporation which desires an economic development ad valorem tax exemption shall, in the year the exemption is desired to take effect, file a written application on a form prescribed by the department with the board of county commissioners or the governing authority of the municipality, or both. The application shall request the adoption of an ordinance granting the applicant an exemption pursuant to this section and shall include the following information:

(a) The name and location of the new business or the expansion of an existing business;

(b) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements;

(c) A description of the tangible personal property for which an exemption is requested and the dates when such property was or is to be purchased;

(d) Proof, to the satisfaction of the board of county commissioners or the governing authority of the municipality, that the applicant is a new business or an expansion of an existing business, as defined in s. 196.012;

(e) The number of jobs the applicant expects to create along with the average wage of the jobs and whether the jobs are full-time or part-time;

(f) The expected time schedule for job creation; and

(g) Other information deemed necessary or appropriate by the department, county, or municipality.

(9) Before it takes action on the application, the board of county commissioners or the governing authority of the municipality shall deliver a copy of the application to the property appraiser of the county. After careful consideration, the property appraiser shall report the following information to the board of county

commissioners or the governing authority of the municipality:

(a) The total revenue available to the county or municipality for the current fiscal year from ad valorem tax sources, or an estimate of such revenue if the actual total revenue available cannot be determined;

(b) Any revenue lost to the county or municipality for the current fiscal year by virtue of exemptions previously granted under this section, or an estimate of such revenue if the actual revenue lost cannot be determined;

(c) An estimate of the revenue which would be lost to the county or municipality during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise been subject to taxation; and

[1](d) A determination as to whether the property for which an exemption is requested is to be incorporated into a new business or the expansion of an existing business, as defined in s. 196.012, or into neither, which determination the property appraiser shall also affix to the face of the application. Upon the request of the property appraiser, the department shall provide to him or her such information as it may have available to assist in making such determination.

(10) In considering any application for an exemption under this section, the board of county commissioners or the governing authority of the municipality must take into account the following:

(a) The total number of net new jobs to be created by the applicant;

(b) The average wage of the new jobs;

(c) The capital investment to be made by the applicant;

(d) The type of business or operation and whether it qualifies as a targeted industry as may be identified from time to time by the board of county commissioners or the governing authority of the municipality;

(e) The environmental impact of the proposed business or operation;

(f) The extent to which the applicant intends to source its supplies and materials within the applicable jurisdiction; and

(g) Any other economic-related characteristics or criteria deemed necessary by the board of county commissioners or the governing authority of the municipality.

(11) An ordinance granting an exemption under this section shall be adopted in the same manner as any other ordinance of the county or municipality and shall include the following:

(a) The name and address of the new business or expansion of an existing business to which the exemption is granted;

(b) The total amount of revenue available to the county or municipality from ad valorem tax sources for the current fiscal year, the total amount of revenue lost to the county or municipality for the current fiscal year by virtue of economic development ad valorem tax exemptions currently in effect, and the estimated revenue loss to the county or municipality for the current fiscal year attributable to the exemption of the business named in the ordinance;

(c) The period of time for which the exemption will remain in effect and the expiration date of the exemption, which may be any period of time up to 10 years; and

[1](d) A finding that the business named in the ordinance meets the requirements of s. 196.012(14) or (15).

(12) Upon approval of an application for a tax exemption under this section, the board of county commissioners or the governing authority of the municipality and the applicant may enter into a written tax exemption agreement, which may include performance criteria and must be consistent with the requirements of this section or other applicable laws. The agreement must require the applicant to report at a specific time before the expiration of the exemption the actual number of new, full-time jobs created and their actual average wage. The agreement may provide the board of county commissioners or the governing authority of the municipality with authority to revoke, in whole or in part, the exemption if the applicant fails to meet the expectations and representations described in subsection (8).

History.—s. 2, ch. 80-347; s. 1, ch. 83-141; s. 30, ch. 84-356; s. 11, ch. 86-300; s. 1, ch. 90-57; s. 68, ch. 94-136; s. 1477, ch. 95-147; s. 57, ch. 95-280; s. 110, ch. 99-251; s. 5, ch. 2006-291; s. 3, ch. 2010-147; s. 2, ch. 2011-182; s. 6, ch. 2013-77.

[1]**Note.**—Section 8, ch. 2013-77, provides that "[t]his act shall take effect July 1, 2013, and applies to assessments beginning January 1, 2014."

196.1996 Economic development ad valorem tax exemption; effect of ch. 94-136.—Nothing contained in chapter 94-136, Laws of Florida, shall be deemed to require any board of county commissioners or a governing body of any municipality to reenact any resolution or ordinance to authorize the board of county commissioners or the governing body to grant economic development ad valorem tax exemptions in an enterprise zone that was in effect on December 31, 1994. Economic development ad valorem tax exemptions may be granted pursuant to such resolution or ordinance which was previously approved and a referendum, beginning July 1, 1995.

History.—s. 57, ch. 94-136.

196.1997 Ad valorem tax exemptions for historic properties.—

(1) The board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow ad valorem tax exemptions under s. 3, Art. VII of the State Constitution to historic properties if the owners are engaging in the restoration, rehabilitation, or renovation of such properties in accordance with guidelines established in this section.

(2) The board of county commissioners or the governing authority of the municipality by ordinance may authorize the exemption from ad valorem taxation of up to 100 percent of the assessed value of all improvements to historic properties which result from the restoration, renovation, or rehabilitation of such properties. The exemption applies only to improvements to real property. In order for the property to qualify for the exemption, any such improvements must be made on or after the day the ordinance authorizing ad

valorem tax exemption for historic properties is adopted.

(3) The ordinance shall designate the type and location of historic property for which exemptions may be granted, which may include any property meeting the provisions of subsection (11), which property may be further required to be located within a particular geographic area or areas of the county or municipality.

(4) The ordinance must specify that such exemptions shall apply only to taxes levied by the unit of government granting the exemption. The exemptions do not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

(5) The ordinance must specify that any exemption granted remains in effect for up to 10 years with respect to any particular property, regardless of any change in the authority of the county or municipality to grant such exemptions or any change in ownership of the property. In order to retain the exemption, however, the historic character of the property, and improvements which qualified the property for an exemption, must be maintained over the period for which the exemption is granted.

(6) The ordinance shall designate either a local historic preservation office or the Division of Historical Resources of the Department of State to review applications for exemptions. The local historic preservation office or the division, whichever is applicable, must recommend that the board of county commissioners or the governing authority of the municipality grant or deny the exemption. Such reviews must be conducted in accordance with rules adopted by the Department of State. The recommendation, and the reasons therefor, must be provided to the applicant and to the governing entity before consideration of the application at an official meeting of the governing entity. For the purposes of this section, local historic preservation offices must be approved and certified by the Department of State.

(7) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the property, and the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12(3).

(8) Any person, firm, or corporation that desires an ad valorem tax exemption for the improvement of a historic property must, in the year the exemption is desired to take effect, file with the board of coun-

ty commissioners or the governing authority of the municipality a written application on a form prescribed by the Department of State. The application must include the following information:

(a) The name of the property owner and the location of the historic property.

(b) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements.

(c) Proof, to the satisfaction of the designated local historic preservation office or the Division of Historical Resources, whichever is applicable, that the property that is to be rehabilitated or renovated is a historic property under this section.

(d) Proof, to the satisfaction of the designated local historic preservation office or the Division of Historical Resources, whichever is applicable, that the improvements to the property will be consistent with the United States Secretary of Interior's Standards for Rehabilitation and will be made in accordance with guidelines developed by the Department of State.

(e) Other information deemed necessary by the Department of State.

(9) The board of county commissioners or the governing authority of the municipality shall deliver a copy of each application for a historic preservation ad valorem tax exemption to the property appraiser of the county. Upon certification of the assessment roll, or recertification, if applicable, pursuant to s. 193.122, for each fiscal year during which the ordinance is in effect, the property appraiser shall report the following information to the local governing body:

(a) The total taxable value of all property within the county or municipality for the current fiscal year.

(b) The total exempted value of all property in the county or municipality which has been approved to receive historic preservation ad valorem tax exemption for the current fiscal year.

(10) A majority vote of the board of county commissioners of the county or of the governing authority of the municipality shall be required to approve a written application for exemption. Such exemption shall take effect on the January 1 following substantial completion of the improvement. The board of county commissioners or the governing authority of a municipality shall include the following in the resolution or ordinance approving the written application for exemption:

(a) The name of the owner and the address of the historic property for which the exemption is granted.

(b) The period of time for which the exemption will remain in effect and the expiration date of the exemption.

(c) A finding that the historic property meets the requirements of this section.

(11) Property is qualified for an exemption under this section if:

(a) At the time the exemption is granted, the property:

1. Is individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966, as amended; or

2. Is a contributing property to a national-register-listed district; or

3. Is designated as a historic property, or as a contributing property to a historic district, under the terms of a local preservation ordinance; and

(b) The local historic preservation office or the Division of Historical Resources, whichever is applicable, has certified to the local governing authority that the property for which an exemption is requested satisfies paragraph (a).

(12) In order for an improvement to a historic property to qualify the property for an exemption, the improvement must:

(a) Be consistent with the United States Secretary of Interior's Standards for Rehabilitation.

(b) Be determined by the Division of Historical Resources or the local historic preservation office, whichever is applicable, to meet criteria established in rules adopted by the Department of State.

(13) The Department of State shall adopt rules as provided in chapter 120 for the implementation of this section. These rules must specify the criteria for determining whether a property is eligible for exemption; guidelines to determine improvements to historic properties which qualify the property for an exemption; criteria for the review of applications for exemptions; procedures for the cancellation of exemptions for violations to the agreement required by subsection (7); the manner in which local historic preservation offices may be certified as qualified to review applications; and other requirements necessary to implement this section.

History.—s. 1, ch. 92-159.

196.1998 Additional ad valorem tax exemptions for historic properties open to the public.—

(1) If an improvement qualifies a historic property for an exemption under s. 196.1997, and the property is used for nonprofit or governmental purposes and is regularly and frequently open for the public's visitation, use, and benefit, the board of county commissioners or the governing authority of the municipality by ordinance may authorize the exemption from ad valorem taxation of up to 100 percent of the assessed value of the property, as improved, any provision of s. 196.1997(2) to the contrary notwithstanding, if all other provisions of that section are complied with; provided, however, that the assessed value of the improvement must be equal to at least 50 percent of the total assessed value of the property as improved. The exemption applies only to real property to which improvements are made by or for the use of the existing owner. In order for the property to qualify for the exemption provided in this section, any such improvements must be made on or after the day the ordinance granting the exemption is adopted.

(2) In addition to meeting the criteria established in rules adopted by the Department of State under s. 196.1997, a historic property is qualified for an exemption under this section if the Division of Historical Resources, or the local historic preservation office, whichever is applicable, determines that the property meets the criteria established in rules adopted by the Department of State under this section.

(3) In addition to the authority granted to the Department of State to adopt rules under s. 196.1997, the Department of State shall adopt rules as provided in chapter 120 for the implementation of this section, which shall include criteria for determining whether a property is qualified for the exemption authorized by this section, and other rules necessary to implement this section.

History.—s. 2, ch. 92-159.

196.1999 Space laboratories and carriers; exemption.—

Notwithstanding other provisions of this chapter, a module, pallet, rack, locker, and any necessary associated hardware and subsystem owned by any person and intended to be used to transport or store cargo used for a space laboratory for the primary purpose of conducting scientific research in space is deemed to carry out a scientific purpose and is exempt from ad valorem taxation.

History.—s. 32, ch. 2005-280.

196.2001 Not-for-profit sewer and water company property exemption.—

(1) Property of any sewer and water company owned or operated by a Florida corporation not for profit, the income from which has been exempt, as of January 1 of the year for which the exemption from ad valorem property taxes is requested, from federal income taxation by having qualified under s. 115(a) of the Internal Revenue Code of 1954 or of a corresponding section of a subsequently enacted federal revenue act, shall be exempt from ad valorem taxation, provided the following criteria for exemption are met by the not-for-profit sewer and water company:

(a) Net income derived by the company does not inure to any private shareholder or individual.

(b) Gross receipts do not constitute gross income for federal income tax purposes.

(c) Members of the company's governing board serve without compensation.

(d) Rates for services rendered by the company are established by the governing board of the county or counties within which the company provides service; by the Public Service Commission, in those counties in which rates are regulated by the commission; or by the Farmers Home Administration.

(e) Ownership of the company reverts to the county in which the company conducts its business upon retirement of all outstanding indebtedness of the company.

Notwithstanding anything above, no exemption shall be granted until the property appraiser has considered the proposed exemption and has made a specific finding that the water and sewer company in question performs a public purpose in the absence of which the expenditure of public funds would be required.

(2)(a) No exemption authorized pursuant to this section shall be granted unless the company applies to the property appraiser on or before March 1 of each year for such exemption. In its annual application for exemption, the company shall provide the property appraiser with the following information:

1. Financial statements for the immediately preceding fiscal year, certified by an independent certified public accountant, showing the financial condition and records of operation of the company for that fiscal year.

2. Any other records or information as may be requested by the property appraiser for the purposes of determining whether the requirements of subsection (1) have been met.

(b) The exemption from ad valorem taxation shall not be granted to a not-for-profit sewer and water company unless the company meets the criteria set forth in subsection (1). In determining whether the company is operated as a profitmaking venture, the property appraiser shall consider the following:

1. Any advances or payments directly or indirectly by way of salary, fee, loan, gift, bonus, gratuity, drawing account, commission, or otherwise (except for reimbursement of advances for reasonable out-of-pocket expenses incurred on behalf of the applicant) to any person, company, or other entity directly or indirectly controlled by such persons, or which pays any compensation to its officers, directors, trustees, members, or stockholders for services rendered to or on behalf of the corporation;

2. Any contractual arrangement by the corporation with any officer, director, trustee, member, or stockholder of the corporation regarding rendition of services, the provision of goods or supplies, the management of applicant, the construction or renovation of the property of the corporation, the procurement of the real, personal, or intangible property of the corporation, or other similar financial interest in the affairs of the corporation;

3. The reasonableness of payments made for salaries for the operations of the corporation or for services, supplies, and materials used by the corporation, reserves for repair, replacement, and depreciation of the property of the corporation, payment of mortgages, liens, and encumbrances upon the property of the corporation, or other purposes.

History.—s. 11, ch. 76-234; s. 2, ch. 77-459.

196.2002 Exemption for s. 501(c)(12) not-for-profit water and wastewater systems.—

Property of any not-for-profit water and wastewater corporation which holds a current exemption from federal income tax under s. 501(c)(12) of the Internal Revenue Code, as amended, shall be exempt from ad valorem taxation if the sole or primary function of the corporation is to construct, maintain, or operate a water and/or wastewater system in this state.

History.—s. 1, ch. 2000-355.

196.202 Property of widows, widowers, blind persons, and persons totally and permanently disabled.—

(1) Property to the value of $500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation. As used in this section, the term "totally and permanently disabled person" means a person who is currently certified by a physician licensed

in this state, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.

(2) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor, or the Social Security Administration. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

History.—s. 12, ch. 71-133; s. 1, ch. 88-293; s. 1, ch. 2001-204; s. 1, ch. 2001-245; s. 27, ch. 2012-193.

196.24 Exemption for disabled ex-servicemember or surviving spouse; evidence of disability.—

(1) Any ex-servicemember, as defined in s. 196.012, who is a bona fide resident of the state, who was discharged under honorable conditions, and who has been disabled to a degree of 10 percent or more by misfortune or while serving during a period of wartime service as defined in s. 1.01(14) is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of $5,000 of such a person is exempt from taxation. The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein the ex-servicemember's property lies is prima facie evidence of the fact that he or she is entitled to the exemption. The unremarried surviving spouse of such a disabled ex-servicemember who, on the date of the disabled ex-servicemember's death, had been married to the disabled ex-servicemember for at least 5 years is also entitled to the exemption.

(2) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

History.—s. 1, ch. 16298, 1933; CGL 1936 Supp. 897(1); s. 2, ch. 67-457; ss. 1, 2, ch. 69-55; s. 16, ch. 69-216; s. 1, ch. 77-102; s. 8, ch. 84-114; s. 5, ch. 93-268; s. 1000, ch. 95-147; s. 31, ch. 95-280; s. 1, ch. 2002-271; s. 2, ch. 2005-42; s. 28, ch. 2012-193.

Note.—Former s. 192.11.

[1]196.26 Exemption for real property dedicated in perpetuity for conservation purposes.—

(1) As used in this section:

(a) "Allowed commercial uses" means commercial uses that are allowed by the conservation easement encumber-

ing the land exempt from taxation under this section.

(b) "Conservation easement" means the property right described in s. 704.06.

(c) "Conservation purposes" means:

1. Serving a conservation purpose, as defined in 26 U.S.C. s. 170(h)(4)(A)(i)-(iii), for land which serves as the basis of a qualified conservation contribution under 26 U.S.C. s. 170(h); or

2.a. Retention of the substantial natural value of land, including woodlands, wetlands, watercourses, ponds, streams, and natural open spaces;

b. Retention of such lands as suitable habitat for fish, plants, or wildlife; or

c. Retention of such lands' natural value for water quality enhancement or water recharge.

(d) "Dedicated in perpetuity" means that the land is encumbered by an irrevocable, perpetual conservation easement.

(2) Land that is dedicated in perpetuity for conservation purposes and that is used exclusively for conservation purposes is exempt from ad valorem taxation. Such exclusive use does not preclude the receipt of income from activities that are consistent with a management plan when the income is used to implement, maintain, and manage the management plan.

(3) Land that is dedicated in perpetuity for conservation purposes and that is used for allowed commercial uses is exempt from ad valorem taxation to the extent of 50 percent of the assessed value of the land.

(4) Land that comprises less than 40 contiguous acres does not qualify for the exemption provided in this section unless, in addition to meeting the other requirements of this section, the use of the land for conservation purposes is determined by the Acquisition and Restoration Council created in s. 259.035 to fulfill a clearly delineated state conservation policy and yield a significant public benefit. In making its determination of public benefit, the Acquisition and Restoration Council must give particular consideration to land that:

(a) Contains a natural sinkhole or natural spring that serves a water recharge or production function;

(b) Contains a unique geological feature;

(c) Provides habitat for endangered or threatened species;

(d) Provides nursery habitat for marine and estuarine species;

(e) Provides protection or restoration of vulnerable coastal areas;

(f) Preserves natural shoreline habitat; or

(g) Provides retention of natural open space in otherwise densely built-up areas.

Any land approved by the Acquisition and Restoration Council under this subsection must have a management plan and a designated manager who will be responsible for implementing the management plan.

(5) The conservation easement that serves as the basis for the exemption granted by this section must include baseline documentation as to the natural values to be protected on the land and may include a management plan that details the management of the land so as to effectuate the conservation of natural resources on the land.

(6) Buildings, structures, and other improvements situated on land receiving the exemption provided in this section and the land area immediately surrounding the buildings, structures, and improvements must be assessed separately pursuant to chapter 193. However, structures and other improvements that are auxiliary to the use of the land for conservation purposes are exempt to the same extent as the underlying land.

(7) Land that qualifies for the exemption provided in this section the allowed commercial uses of which include agriculture must comply with the most recent best management practices if adopted by rule of the Department of Agriculture and Consumer Services.

(8) As provided in s. 704.06(8) and (9), water management districts with jurisdiction over lands receiving the exemption provided in this section have a third-party right of enforcement to enforce the terms of the applicable conservation easement for any easement that is not enforceable by a federal or state agency, county, municipality, or water management district when the holder of the easement is unable or unwilling to enforce the terms of the easement.

(9) The Acquisition and Restoration Council, created in s. 259.035, shall maintain a list of nonprofit entities that are qualified to enforce the provisions of a conservation easement.

History.—s. 1, ch. 2009-157.

[1]**Note.**—Section 8, ch. 2009-157, provides that "[t]he Department of Revenue may adopt emergency rules to administer s. 196.26, Florida Statutes, as created by this act. The emergency rules shall remain in effect for 6 months after adoption and may be renewed during the pendency of procedures to adopt rules addressing the subject of the emergency rules."

196.28 Cancellation of delinquent taxes upon lands used for road purposes, etc.—

(1) The board of county commissioners of each county of the state be and it is hereby given full power and authority to cancel and discharge any and all liens for taxes, delinquent or current, held or owned by the county or the state, upon lands, heretofore or hereafter, conveyed to, or acquired by any agency, governmental subdivision or municipality of the state, or the United States, for road purposes, defense purposes, recreation, reforestation or other public use; and said lands shall be exempt from county taxation so long as the same are used for such public purpose.

(2) Such cancellation shall be by resolution of the board of county commissioners, duly adopted and entered upon its minutes, properly describing such lands, and setting forth the public use to which the same are, or will be, devoted. Upon receipt of a certified copy of such resolution, the proper officials of the county, and of the state, are hereby authorized, empowered and directed to make proper entries upon the records to accomplish such cancellation and to do all things necessary to carry out the provisions of this section, and to make the same effective, this section being their authority so to do.

History.—ss. 1, 2, ch. 22845, 1945; ss. 1, 2, ch. 69-55.

Note.—Former s. 192.59.

196.29 Cancellation of certain taxes on real property acquired by

a county, school board, charter school governing board, or community college district board of trustees.—Whenever any county, school board, charter school governing board, or community college district board of trustees of this state has heretofore acquired, or shall hereafter acquire, title to any real property, the taxes of all political subdivisions, as defined in s. 1.01, upon such property for the year in which title to such property was acquired, or shall hereafter be acquired, shall be that portion of the taxes levied or accrued against such property for such year which the portion of such year which has expired at the date of such acquisition bears to the entire year, and the remainder of such taxes for such year shall stand canceled.

History.—s. 1, ch. 26974, 1951; s. 1, ch. 65-179; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 1, ch. 88-220; s. 2, ch. 2000-306.

Note.—Former s. 192.60.

196.295 Property transferred to exempt governmental unit; tax payment into escrow; taxes due from prior years.—

(1) In the event fee title to property is acquired between January 1 and November 1 of any year by a governmental unit exempt under this chapter by any means except condemnation or is acquired by any means except condemnation for use exclusively for federal, state, county, or municipal purposes, the taxpayer shall be required to place in escrow with the county tax collector an amount equal to the current taxes prorated to the date of transfer of title, based upon the current assessment and millage rates on the land involved. This fund shall be used to pay any ad valorem taxes due, and the remainder of taxes which would otherwise have been due for that current year shall stand canceled.

(2) In the event fee title to property is acquired by a governmental unit exempt under this chapter by any means except condemnation or is acquired by any means except condemnation for use exclusively for federal, state, county, or municipal purposes, the taxpayer is required to pay all taxes due from prior years.

History.—s. 13, ch. 74-234; s. 1, ch. 75-103; s. 7, ch. 85-322; s. 26, ch. 86-152; s. 15, ch. 86-300; s. 4, ch. 88-101; s. 8, ch. 92-173.

196.31 Taxes against state properties; notice.—Whenever lands or other property of the state or of any agency thereof are situated within any district, subdistrict or governmental unit for the purpose of taxation, which said lands or any of them or other property, are or shall be subject to special assessments or taxes, the tax collector or other tax collecting agency having authority to collect such taxes or special assessments shall, upon such taxes or special assessments becoming legally due and payable, mail to the state agency or department holding such land or other property, or if held by the state, then to the Board of Trustees of the Internal Improvement Trust Fund at Tallahassee, a notice and make notation under the same date of such notice on the tax roll, which said notice shall contain a description of the lands or other property owned by the state or its agency upon which taxes or special assessments have been levied and are collectible, and the

amount of such special assessments or taxes, and unless such notation of notice on the tax roll shall have been made, any nonpayment by the said state or its agency of taxes or special assessments shall not constitute a delinquency or be the basis on which the said lands or other property may be sold for the nonpayment of such taxes or special assessments.

History.—s. 1, ch. 15640, 1931; CGL 1936 Supp. 953(1); ss. 1, 2, ch. 69-55; ss. 27, 35, ch. 69-106.

Note.—Former s. 192.27.

196.32 Executive Office of the Governor; consent required to certain assessments.—When, under any law of this state heretofore or hereafter enacted providing for the imposition of any tax, provision is made for the payment of any portion of the revenue derived from such tax by any state officer, officers, or board, to defray expenses incident to the enforcement and collection thereof, no such state officer, officers, or board may pay or agree to pay any of such funds without the express authorization and approval of the Executive Office of the Governor.

History.—s. 1, ch. 21919, 1943; ss. 2, 3, ch. 67-371; ss. 1, 2, ch. 69-55; ss. 31, 35, ch. 69-106; s. 94, ch. 79-190.

Note.—Former s. 192.51.

CHAPTER 197
TAX COLLECTIONS, SALES, AND LIENS

197.122 Lien of taxes; application.
197.162 Tax discount payment periods.
197.2421 Property tax deferral.
197.2423 Application for property tax deferral; determination of approval or denial by tax collector.
197.2425 Appeal of denied tax deferral.
197.252 Homestead tax deferral.
197.2524 Tax deferral for recreational and commercial working waterfront properties and affordable rental housing property.
197.2526 Eligibility for tax deferral for affordable rental housing property.
197.254 Annual notification to taxpayer.
197.263 Change in ownership or use of property.
197.292 Construction.
197.301 Penalties.
197.323 Extension of roll during adjustment board hearings.

197.122 Lien of taxes; application.—

(1) All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95. If the property to which the lien applies cannot be located in the county or the sale of the property is insufficient to pay all delinquent taxes, interest, fees, and costs due, a personal property tax lien applies against all other personal property of the taxpayer in the county. However, a lien against other personal property does not apply against property that has been sold and is subordinate to any valid prior or subsequent liens against such other property. An act of omission or commission on the part of a property appraiser, tax collector, board of county commissioners, clerk of the circuit court, or county comptroller, or their deputies or assistants, or newspaper in which an advertisement of sale may be published does not defeat the payment of taxes, interest, fees, and costs due and may be corrected at any time by the party responsible in the same manner as provided by law for performing acts in the first place. Amounts so corrected shall be deemed to be valid ab initio and do not affect the collection of the tax. All owners of property are held to know that taxes are due and payable annually and are responsible for ascertaining the amount of current and delinquent taxes and paying them before April 1 of the year following the year in which taxes are assessed. A sale or conveyance of real or personal property for nonpayment of taxes may not be held invalid except upon proof that:

(a) The property was not subject to taxation;

(b) The taxes were paid before the sale of personal property; or

(c) The real property was redeemed before receipt by the clerk of the court of full payment for a deed based upon a certificate issued for nonpayment of taxes, including all recording fees and documentary stamps.

(2) A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in this chapter.

(3) A property appraiser may also correct a material mistake of fact relating to an essential condition of the subject property to reduce an assessment if to do so requires only the exercise of judgment as to the effect of the mistake of fact on the assessed or taxable value of the property.

(a) As used in this subsection, the term "an essential condition of the subject property" means a characteristic of the subject parcel, including only:

1. Environmental restrictions, zoning restrictions, or restrictions on permissible use;

2. Acreage;

3. Wetlands or other environmental lands that are or have been restricted in use because of such environmental features;

4. Access to usable land;

5. Any characteristic of the subject parcel which, in the property appraiser's opinion, caused the appraisal to be clearly erroneous; or

6. Depreciation of the property that was based on a latent defect of the property which existed but was not readily discernible by inspection on January 1, but not depreciation from any other cause.

(b) The material mistake of fact may be corrected by the property appraiser, in the same manner as provided by law for performing the act in the first place only within 1 year after the approval of the tax roll pursuant to s. 193.1142. If corrected, the tax roll becomes valid ab initio and does not affect the enforcement of the collection of the tax. If the correction results in a refund of taxes paid on the basis of an erroneous assessment included on the current year's tax roll, the property appraiser may request the department to pass upon the refund request pursuant to s. 197.182 or may submit the correction and refund order directly to the tax collector in accordance with the notice provisions of s. 197.182(2). Corrections to tax rolls for previous years which result in refunds must be made pursuant to s. 197.182.

History.—s. 129, ch. 85-342; s. 11, ch. 88-216; s. 9, ch. 91-295; s. 6, ch. 92-32; s. 1, ch. 98-167; s. 3, ch. 2011-151.

197.162 Tax discount payment periods.—

(1) For all taxes assessed on the county tax rolls and collected by the county tax collector, discounts for payments made before delinquency shall be at the rate of 4 percent in the month of November or at any time within 30 days after the sending of the original tax notice; 3 percent in the following month of December; 2 percent in the following month of January; 1 percent in the following month of February; and zero percent in the following month of March or within 30 days before the date of delinquency if the date of delinquency is after April 1.

(2) If a taxpayer makes a request to have the original tax notice corrected, the discount rate for early payment applicable at the time of the request applies for 30 days after the sending of the corrected tax notice.

(3) A discount rate of 4 percent applies for 30 days after the sending of a tax notice resulting from the action of a value adjustment board when a corrected tax notice is issued before the taxes become delinquent pursuant to s. 197.333. Thereafter, the regular discount periods apply.

(4) If the discount period ends on a Saturday, Sunday, or legal holiday, the dis-

count period, including the zero percent period, extends to the next working day, if payment is delivered to the designated collection office of the tax collector.

History.—s. 134, ch. 85-342; s. 1, ch. 92-312; s. 2, ch. 98-139; s. 6, ch. 2011-151; s. 3, ch. 2011-181.

197.2421 Property tax deferral.—

(1) If a property owner applies for a property tax deferral and meets the criteria established in this chapter, the tax collector shall approve the deferral of the ad valorem taxes and non-ad valorem assessments.

(2) Authorized property tax deferral programs are:

(a) Homestead tax deferral.

(b) Recreational and commercial working waterfront deferral.

(c) Affordable rental housing deferral.

(3) Ad valorem taxes, non-ad valorem assessments, and interest deferred pursuant to this chapter constitute a priority lien and attach to the property in the same manner as other tax liens. Deferred taxes, assessments, and interest, however, are due, payable, and delinquent as provided in this chapter.

History.—s. 11, ch. 2011-151.

197.2423 Application for property tax deferral; determination of approval or denial by tax collector.—

(1) A property owner is responsible for submitting an annual application for tax deferral with the county tax collector on or before March 31 following the year in which the taxes and non-ad valorem assessments are assessed.

(2) Each applicant shall demonstrate compliance with the requirements for tax deferral.

(3) The application for deferral shall be made upon a form prescribed by the department and provided by the tax collector. The tax collector may require the applicant to submit other evidence and documentation deemed necessary in considering the application. The application form shall advise the applicant:

(a) Of the manner in which interest is computed.

(b) Of the conditions that must be met to qualify for approval.

(c) Of the conditions under which deferred taxes, assessments, and interest become due, payable, and delinquent.

(d) That all tax deferrals pursuant to this section constitute a priority tax lien on the applicant's property.

(4) Each application shall include a list of all outstanding liens on the property and the current value of each lien.

(5) Each applicant shall furnish proof of fire and extended coverage insurance in an amount at least equal to the total of all outstanding liens, including a lien for deferred taxes, non-ad valorem assessments, and interest, with a loss payable clause to the tax collector.

(6) The tax collector shall consider each annual application for a tax deferral within 45 days after the application is filed or as soon as practicable thereafter. The tax collector shall exercise reasonable discretion based upon applicable information available under this section. A tax collector who finds that the applicant is entitled to the tax deferral shall approve the applica-

tion and maintain the deferral records until the tax lien is satisfied.

(7) For approved deferrals, the date of receipt by the tax collector of the application for tax deferral shall be used in calculating taxes due and payable net of discounts for early payment as provided in s. 197.162.

(8) The tax collector shall notify the property appraiser in writing of those parcels for which taxes have been deferred.

(9) A tax deferral may not be granted if:

(a) The total amount of deferred taxes, non-ad valorem assessments, and interest, plus the total amount of all other unsatisfied liens on the property, exceeds 85 percent of the just value of the property; or

(b) The primary mortgage financing on the property is for an amount that exceeds 70 percent of the just value of the property.

(10) A tax collector who finds that the applicant is not entitled to the deferral shall send a notice of disapproval within 45 days after the date the application is filed, citing the reason for disapproval. The original notice of disapproval shall be sent to the applicant and shall advise the applicant of the right to appeal the decision to the value adjustment board and shall inform the applicant of the procedure for filing such an appeal.

History.—s. 12, ch. 2011-151.

197.2425 Appeal of denied tax deferral.—

An appeal of a denied tax deferral must be made by the property owner to the value adjustment board on a form prescribed by the department and furnished by the tax collector. The appeal must be filed with the value adjustment board within 30 days after the mailing of the notice of disapproval. The value adjustment board shall review the application and the evidence presented to the tax collector and, at the election of the applicant, must hear the applicant in person, or by agent on the applicant's behalf, on his or her right to tax deferral. The value adjustment board shall reverse the decision of the tax collector and grant a tax deferral, if in its judgment the applicant is entitled to the tax deferral, or must affirm the decision of the tax collector. An action by the value adjustment board is final unless the applicant or tax collector files a de novo proceeding for a declaratory judgment or other appropriate proceeding in the circuit court of the county in which the property is located within 15 days after the date of the decision.

History.—s. 4, ch. 77-301; s. 3, ch. 78-161; s. 21, ch. 79-334; s. 146, ch. 85-342; s. 161, ch. 91-112; s. 1008, ch. 95-147; s. 6, ch. 98-139; s. 13, ch. 2011-151.

Note.—Former s. 197.0166; s. 197.253.

197.252 Homestead tax deferral.—

(1) Any person who is entitled to claim homestead tax exemption under s. 196.031(1) may apply to defer payment of a portion of the combined total of the ad valorem taxes, non-ad valorem assessments, and interest accumulated on a tax certificate. Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish a certificate of eligibility to receive the exemption. Such certificate shall be prepared by the county property appraiser upon request of the taxpayer.

(2)(a) Approval of an application for homestead tax deferral shall defer the com-

bined total of ad valorem taxes and non-ad valorem assessments:

1. Which exceeds 5 percent of the applicant's household income for the prior calendar year if the applicant is younger than 65 years old;

[1]2. Which exceeds 3 percent of the applicant's household income for the prior calendar year if the applicant is 65 years old or older; or

[1]3. In its entirety if the applicant's household income:

a. For the previous calendar year is less than $10,000; or

b. Is less than the designated amount for the additional homestead exemption under s. 196.075 and the applicant is 65 years old or older.

(b) The household income of an applicant who applies for a tax deferral before the end of the calendar year in which the taxes and non-ad valorem assessments are assessed shall be for the current year, adjusted to reflect estimated income for the full calendar year period. The estimate of a full year's household income shall be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.

(3) The property appraiser shall promptly notify the tax collector if there is a change in ownership or the homestead exemption has been denied on property that has been granted a tax deferral.

History.—s. 3, ch. 77-301; s. 2, ch. 78-161; s. 20, ch. 79-334; s. 145, ch. 85-342; s. 1, ch. 89-328; s. 1007, ch. 95-147; s. 5, ch. 98-139; s. 1, ch. 2006-47; s. 8, ch. 2006-69; s. 7, ch. 2007-339; s. 15, ch. 2011-151; s. 3, ch. 2012-57.

[1]**Note.—**Section 7, ch. 2007-339, amended s. 197.252(2)(b); s. 1, ch. 2007-339, provided authorization for adoption of emergency rules to implement ch. 2007-339. Section 15, ch. 2011-151, deleted paragraph (2)(b) and added substantially similar material at subparagraphs (2)(a)2. and 3. Section 1, ch. 2007-339, provides that:

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

"(2) In anticipation of implementing this act, the executive director of the Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under ss. 120.536(1) and 120.54(4), Florida Statutes, for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic or otherwise, are ready and in place if sections 3 through 9 and sections 10, 12, and 14 . . . of this act become law.

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

Note.—Former s. 197.0165.

197.2524 Tax deferral for recreational and commercial working waterfront properties and affordable rental housing property.—

(1) This section applies to:

(a) Recreational and commercial working waterfront properties if the owners are engaging in the operation, rehabilitation, or renovation of such properties in accordance with guidelines established in this section.

(b) Affordable rental housing, if the owners are engaging in the operation, rehabilitation, or renovation of such properties

in accordance with the guidelines provided in part VI of chapter 420.

(2) The board of county commissioners of any county or the governing authority of a municipality may adopt an ordinance to authorize the deferral of ad valorem taxes and non-ad valorem assessments for properties described in subsection (1).

(3) The ordinance shall designate the percentage or amount of the deferral and the type and location of the property and may require the property to be located within a particular geographic area or areas of the county or municipality. For property defined in s. 342.07(2) as "recreational and commercial working waterfront," the ordinance may specify the type of public lodging establishments that qualify.

(4) The ordinance must specify that such deferrals apply only to taxes or assessments levied by the unit of government granting the deferral. However, a deferral may not be granted for taxes or assessments levied for the payment of bonds or for taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

(5) The ordinance must specify that any deferral granted remains in effect regardless of any change in the authority of the county or municipality to grant the deferral. In order to retain the deferral, the use and ownership of the property must remain as it was when the deferral was granted for the period in which the deferral remains.

(6)(a) If an application for deferral is granted on property that is located in a community redevelopment area, the amount of taxes eligible for deferral is limited, as provided for in paragraph (b), if:

1. The community redevelopment agency has previously issued instruments of indebtedness that are secured by increment revenues on deposit in the community redevelopment trust fund; and

2. Those instruments of indebtedness are associated with the real property applying for the deferral.

(b) If paragraph (a) applies, the deferral applies only to the amount of taxes in excess of the amount that must be deposited into the community redevelopment trust fund by the entity granting the deferral based upon the taxable value of the property upon which the deferral is being granted. Once all instruments of indebtedness that existed at the time the deferral was originally granted are no longer outstanding or have otherwise been defeased, this paragraph no longer applies.

(c) If a portion of the taxes on a property was not eligible for deferral under paragraph (b), the community redevelopment agency shall notify the property owner and the tax collector 1 year before the debt instruments that prevented the taxes from being deferred are no longer outstanding or otherwise defeased.

(d) The tax collector shall notify a community redevelopment agency of any tax deferral that has been granted on property located within the community redevelopment area of that agency.

(e) Issuance of a debt obligation after the date a deferral has been granted does not reduce the amount of taxes eligible for deferral.

History.—s. 14, ch. 2005-157; s. 4, ch. 2006-220; s. 16, ch. 2011-151.

Note.—Former s. 197.303.

197.2526 Eligibility for tax deferral for affordable rental housing property.—The tax deferral authorized by s. 197.2524 applies only on a pro rata basis to the ad valorem taxes levied on residential units within a property which meet the following conditions:

(1) Units for which the monthly rent along with taxes, insurance, and utilities does not exceed 30 percent of the median adjusted gross annual income as defined in s. 420.0004 for the households described in subsection (2).

(2) Units that are occupied by extremely-low-income persons, very-low-income persons, low-income persons, or moderate-income persons as these terms are defined in s. 420.0004.

History.—s. 6, ch. 2007-198; s. 17, ch. 2011-151.

Note.—Former s. 197.3071.

197.254 Annual notification to taxpayer.—

(1) The tax collector shall notify the taxpayer of each parcel appearing on the real property assessment roll of the right to defer payment of taxes and non-ad valorem assessments and interest on homestead property pursuant to s. 197.252.

(2) On or before November 1 of each year, the tax collector shall notify each taxpayer to whom a tax deferral has been previously granted of the accumulated sum of deferred taxes, non-ad valorem assessments, and interest outstanding.

History.—s. 5, ch. 77-301; s. 22, ch. 79-334; s. 57, ch. 82-226; s. 147, ch. 85-342; s. 2, ch. 89-328; s. 3, ch. 92-312; s. 12, ch. 93-132; s. 18, ch. 2011-151.

Note.—Former s. 197.0167.

197.263 Change in ownership or use of property.—

(1) If there is a change in use or ownership of tax-deferred property such that the owner is no longer eligible for the tax deferral granted, or the owner fails to maintain the required fire and extended insurance coverage, the total amount of deferred taxes and interest for all years is due and payable November 1 of the year in which the change occurs or on the date failure to maintain insurance occurs. Payment is delinquent on April 1 of the year following the year in which the change in use or failure to maintain insurance occurs. However, if the change in ownership is to a surviving spouse and the spouse is eligible to maintain the tax deferral on such property, the surviving spouse may continue the deferment of previously deferred taxes and interest pursuant to this chapter.

(2) Whenever the property appraiser discovers that there has been a change in the ownership or use of property that has been granted a tax deferral, the property appraiser shall notify the tax collector in writing of the date such change occurs, and the tax collector shall collect any taxes, assessments, and interest due.

(3) During any year in which the total amount of deferred taxes, interest, assessments, and all other unsatisfied liens on the homestead exceeds 85 percent of the just value of the homestead, the tax collector shall notify the owner that the portion of taxes, interest, and assessments which exceeds 85 percent of the just value of the homestead is due and payable within 30 days after the notice is sent. Failure to pay the amount due causes the total amount of

deferred taxes, interest, and assessments to become delinquent.

(4) Each year, upon notification, each owner of property on which taxes, interest, and assessments have been deferred shall submit to the tax collector a list of, and the current value of, all outstanding liens on the owner's homestead. Failure to respond to this notification within 30 days causes the total amount of deferred taxes, interest, and assessments to become payable within 30 days.

(5) If deferred taxes, interest, and assessments become delinquent, the tax collector shall sell a tax certificate for the delinquent taxes, interest, and assessments in the manner provided by s. 197.432.

History.—s. 7, ch. 77-301; s. 5, ch. 78-161; s. 149, ch. 85-342; s. 5, ch. 92-312; s. 1009, ch. 95-147; s. 20, ch. 2011-151.

Note.—Former s. 197.0169.

197.292 Construction.—

This chapter does not:

(1) Prohibit the collection of personal property taxes that become a lien against tax-deferred property;

(2) Defer payment of special assessments to benefited property other than those specifically allowed to be deferred; or

(3) Affect any provision of any mortgage or other instrument relating to property requiring a person to pay ad valorem taxes or non-ad valorem assessments.

History.—s. 10, ch. 77-301; s. 152, ch. 85-342; s. 6, ch. 89-328; s. 23, ch. 2011-151.

Note.—Former s. 197.0172.

197.301 Penalties.—

(1) The following penalties shall be imposed on any person who willfully files incorrect information for a tax deferral:

(a) The person shall pay the total amount of deferred taxes and non-ad valorem assessments subject to collection pursuant to the uniform method of collection set forth in s. 197.3632, and interest, which amount shall immediately become due.

(b) The person shall be disqualified from filing a tax deferral application for the next 3 years.

(c) The person shall pay a penalty of 25 percent of the total amount of deferred taxes, non-ad valorem assessments subject to collection pursuant to the uniform method of collection set forth in s. 197.3632, and interest.

(2) Any person against whom the penalties prescribed in this section have been imposed may appeal the penalties imposed to the value adjustment board within 30 days after the penalties are imposed.

History.—s. 11, ch. 77-301; s. 153, ch. 85-342; s. 162, ch. 91-112; s. 24, ch. 2011-151.

Note.—Former s. 197.0173.

197.323 Extension of roll during adjustment board hearings.—

(1) Notwithstanding the provisions of s. 193.122, the board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of value adjustment board hearings, if completion thereof would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector shall resolve the matter by following the same procedures used for correction of errors. However, approval by the department is not required for refund of overpayment made pursuant to this section.

(2) A tax certificate or warrant shall not be issued under s. 197.413 or s. 197.432 with respect to delinquent taxes on real or personal property for the current year if a petition currently filed with respect to such property has not received final action by the value adjustment board.

History.—s. 156, ch. 85-342; s. 163, ch. 91-112.

CHAPTER 200
DETERMINATION OF MILLAGE

200.011 Duty of county commissioners and school board in setting rate of taxation.
200.069 Notice of proposed property taxes and non-ad valorem assessments.

200.011 Duty of county commissioners and school board in setting rate of taxation.—

(1) The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates to be levied for each fund respectively, together with the rates certified to be levied by the board of county commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the board of county commissioners is required by law to levy taxes.

(2) The county commissioners shall ascertain the aggregate rate necessary to cover all such taxes and certify the same to the property appraiser within 30 days after the adjournment of the value adjustment board. The property appraiser shall carry out the full amount of taxes for all county purposes, except for school purposes, under one heading in the assessment roll to be provided for that purpose, and the county commissioners shall notify the clerk and auditor and tax collector of the county of the amounts to be apportioned to the different accounts out of the total taxes levied for all purposes.

(3) The county depository, in issuing receipts to the tax collector, shall state in each of his or her receipts, which shall be in duplicate, the amount deposited to each fund out of the deposits made with it by the tax collector. When any such receipts shall be given to the tax collector by the county depository, the tax collector shall immediately file one of the same with the clerk and auditor of the county, who shall credit the same to the tax collector with the amount thereof and make out and deliver to the tax collector a certificate setting forth the payment in detail, as shown by the receipt of the county depository.

(4) The county commissioners and school board shall file written statements with the property appraiser setting forth the boundary of each special school district and the district or territory in which other special taxes are to be assessed, and the property appraiser shall, upon receipt of such statements and orders from the board of county commissioners and school board setting forth the rate of taxation to be levied on the real and personal property therein, proceed to assess such property and enter the taxes thereon in the assessment rolls to be provided for that purpose.

(5) The property appraiser shall designate and separately identify by certificate to the tax collector the rate of taxation to be levied for the use of the county and school board and the total rate of taxation for all other taxing authorities in the county.

(6) The board of county commissioners shall certify to the property ap-

praiser and tax collector the millage rates to be levied for the use of the county and special taxing districts, boards, and authorities and all other taxing units within the county for which the board of county commissioners is required by law to levy taxes. The district school board, each municipality, and the governing board or governing authority of each special taxing district or other taxing unit within the county the taxes of which are assessed on the tax roll prepared by the property appraiser, but for which the board of county commissioners is not required by law to levy taxes, shall certify to the property appraiser and tax collector the millage rate set by such board, municipality, authority, special taxing district, or taxing unit. The certifications required by this subsection shall be made within 30 days after the value adjustment board adjourns.

History.—s. 2, ch. 4885, 1901; GS 532; s. 30, ch. 5596, 1907; RGS 731; CGL 937; s. 6, ch. 20722, 1941; s. 1, ch. 67-227; s. 1, ch. 67-512; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 36, ch. 71-355; s. 18, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-248; s. 90, ch. 79-400; s. 71, ch. 82-226; s. 164, ch. 91-112; s. 1048, ch. 95-147.

Note.—Former s. 193.31.

200.069 Notice of proposed property taxes and non-ad valorem assessments.—Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall contain the elements and use the format provided in the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided herein. The Department of Revenue may adjust the spacing and placement on the form of the elements listed in this section as it considers necessary based on changes in conditions necessitated by various taxing authorities. If the elements are in the order listed, the placement of the listed columns may be varied at the discretion and expense of the property appraiser, and the property appraiser may use printing technology and devices to complete the form, the spacing, and the placement of the information in the columns. A county officer may use a form other than that provided by the department for purposes of this part, but only if his or her office pays the related expenses and he or she obtains prior written permission from the executive director of the department; however, a county officer may not use a form the substantive content of which is at variance with the form prescribed by the department. The county officer may continue to use such an approved form until the law that specifies the form is amended or repealed or until the officer receives written disapproval from the executive director.

(1) The first page of the notice shall read:

NOTICE OF PROPOSED PROPERTY TAXES
DO NOT PAY—THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will

soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

(2)(a) The notice shall include a brief legal description of the property, the name and mailing address of the owner of record, and the tax information applicable to the specific parcel in question. The information shall be in columnar form. There shall be seven column headings which shall read: "Taxing Authority," "Your Property Taxes Last Year," "Last Year's Adjusted Tax Rate (Millage)," "Your Taxes This Year IF NO Budget Change Is Adopted," "Tax Rate This Year IF PROPOSED Budget Is Adopted (Millage)," "Your Taxes This Year IF PROPOSED Budget Change Is Adopted," and "A Public Hearing on the Proposed Taxes and Budget Will Be Held:."

(b) As used in this section, the term "last year's adjusted tax rate" means the rolled-back rate calculated pursuant to s. 200.065(1).

(3) There shall be under each column heading an entry for the county; the school district levy required pursuant to s. 1011.60(6); other operating school levies; the municipality or municipal service taxing unit or units in which the parcel lies, if any; the water management district levying pursuant to s. 373.503; the independent special districts in which the parcel lies, if any; and for all voted levies for debt service applicable to the parcel, if any.

(4) For each entry listed in subsection (3), there shall appear on the notice the following:

(a) In the first column, a brief, commonly used name for the taxing authority or its governing body. The entry in the first column for the levy required pursuant to s. 1011.60(6) shall be "By State Law." The entry for other operating school district levies shall be "By Local Board." Both school levy entries shall be indented and preceded by the notation "Public Schools:". For each voted levy for debt service, the entry shall be "Voter Approved Debt Payments."

(b) In the second column, the gross amount of ad valorem taxes levied against the parcel in the previous year. If the parcel did not exist in the previous year, the second column shall be blank.

(c) In the third column, last year's adjusted tax rate or, in the case of voted levies for debt service, the tax rate previously authorized by referendum.

(d) In the fourth column, the gross amount of ad valorem taxes which will apply to the parcel in the current year if each taxing authority levies last year's adjusted tax rate or, in the case of voted levies for debt service, the amount previously authorized by referendum.

(e) In the fifth column, the tax rate that each taxing authority must levy against the parcel to fund the proposed budget or, in the case of voted levies for debt service, the tax rate previously authorized by referendum.

(f) In the sixth column, the gross amount of ad valorem taxes that must be

levied in the current year if the proposed budget is adopted.

(g) In the seventh column, the date, the time, and a brief description of the location of the public hearing required pursuant to s. 200.065(2)(c).

(5) Following the entries for each taxing authority, a final entry shall show: in the first column, the words "Total Property Taxes:" and in the second, fourth, and sixth columns, the sum of the entries for each of the individual taxing authorities. The second, fourth, and sixth columns shall, immediately below said entries, be labeled Column 1, Column 2, and Column 3, respectively. Below these labels shall appear, in boldfaced type, the statement: SEE REVERSE SIDE FOR EXPLANATION.

(6)(a) The second page of the notice shall state the parcel's market value and for each taxing authority that levies an ad valorem tax against the parcel:

1. The assessed value, value of exemptions, and taxable value for the previous year and the current year.

2. Each assessment reduction and exemption applicable to the property, including the value of the assessment reduction or exemption and tax levies to which they apply.

(b) The reverse side of the second page shall contain definitions and explanations for the values included on the front side.

(7) The following statement shall appear after the values listed on the front of the second page:

If you feel that the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected above, contact your county property appraiser at ...(phone number)... or ...(location)....

If the property appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the county property appraiser and must be filed ON OR BEFORE ...(date)....

(8) The reverse side of the first page of the form shall read:

EXPLANATION

*COLUMN 1—"YOUR PROPERTY TAXES LAST YEAR"
This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.
*COLUMN 2—"YOUR TAXES IF NO BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment.
*COLUMN 3—"YOUR TAXES IF PROPOSED BUDGET CHANGE IS ADOPTED"
This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice. The difference between columns 2 and 3 is the

tax change proposed by each local taxing authority and is NOT the result of higher assessments.

*Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

(9) The bottom portion of the notice shall further read in bold, conspicuous print:

> "Your final tax bill may contain non-ad valorem assessments which may not be reflected on this notice such as assessments for roads, fire, garbage, lighting, drainage, water, sewer, or other governmental services and facilities which may be levied by your county, city, or any special district."

(10)(a) If requested by the local governing board levying non-ad valorem assessments and agreed to by the property appraiser, the notice specified in this section may contain a notice of proposed or adopted non-ad valorem assessments. If so agreed, the notice shall be titled:

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED
NON-AD VALOREM ASSESSMENTS DO NOT PAY—THIS IS NOT A BILL

There must be a clear partition between the notice of proposed property taxes and the notice of proposed or adopted non-ad valorem assessments. The partition must be a bold, horizontal line approximately $^1/_8$-inch thick. By rule, the department shall provide a format for the form of the notice of proposed or adopted non-ad valorem assessments which meets the following minimum requirements:

1. There must be subheading for columns listing the levying local governing board, with corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

2. The purpose of each assessment must also be listed in the column listing the levying local governing board if the purpose is not clearly indicated by the name of the board.

3. Each non-ad valorem assessment for each levying local governing board must be listed separately.

4. If a county has too many municipal service benefit units or assessments to be listed separately, it shall combine them by function.

5. A brief statement outlining the responsibility of the tax collector and each levying local governing board as to any non-ad valorem assessment must be provided on the form, accompanied by directions as to which office to contact for particular questions or problems.

(b) If the notice includes all adopted non-ad valorem assessments, the provisions contained in subsection (9) shall not be placed on the notice.

History.—s. 26, ch. 80-274; s. 15, ch. 82-154; s. 12, ch. 82-226; s. 10, ch. 82-385; s. 13, ch. 83-204; s. 3, ch. 84-371; s. 212, ch. 85-342; s. 12, ch. 90-343; ss. 137, 167, ch. 91-112; s. 2, ch. 92-163; s. 17, ch. 93-132; s. 53, ch. 94-232; s. 67, ch. 94-353; s. 1482, ch. 95-147; s. 26, ch. 97-255; s. 4, ch. 98-167; s. 4, ch. 2001-137; s. 7, ch. 2002-18; s. 912, ch. 2002-387; s. 1, ch. 2009-165; s. 30, ch. 2010-5.

CHAPTER 12D-5
AGRICULTURAL AND OUTDOOR RECREATIONAL OR PARK LANDS

12D-5.001 Agricultural Classification, Definitions
12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification
12D-5.003 Dwellings on Agriculturally Classified Land
12D-5.004 Applicability of Other Factors to Classification of Agricultural Lands
12D-5.005 Outdoor Recreational or Park Lands
12D-5.010 Definitions
12D-5.011 Assessment of Oil, Mineral and Other Subsurface Rights
12D-5.012 Liens on Subsurface Rights
12D-5.014 Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.

12D-5.001 Agricultural Classification, Definitions.

(1) For the purposes of Section 193.461, F.S., agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

(2) Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History–New 10-12-76, Formerly 12D-5.01.

12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification.

(1) The property appraiser may determine that the "purchase price paid" for land is inconsistent with agricultural use. A purchase price in excess of the agricultural assessment can be indicative of lack of a "good faith commercial agricultural use" since the agricultural assessment is basically derived by a capitalization of the income to be produced by land in such a use and thus approximates the amount that could be invested consistent with a reasonable return.

(2) Additionally, should the purchase price paid exceed the agricultural assessment by three or more times, a presumption that the land is not used primarily for good faith commercial agriculture purposes is created by Section 193.461(4)(c), F.S. The mere filing of a return is not sufficient to overcome this presumption created by the purchase price. Instead, the landowner must make a showing of special circumstances such as, but not limited to: 1) need of the acquired property to expand a previously owned agricultural operation; 2) need of the acquired property to facilitate proper drainage of a previously

owned agricultural operation; 3) need of the acquired property for ingress or egress related to a previously owned agricultural operation; 4) the need of the acquired property to reestablish an agricultural operation after the owner's previous agricultural operation was terminated due to eminent domain proceedings or other similar circumstances; and 5) when the purchase price includes payment for other than real property, such as improvements on or to the land or deferred income, e.g., forestry.

(3) Furthermore, the presumption created by Section 193.461(4)(c), F.S., may be defeated by overcoming the appraiser's presumption of correctness as to the agriculturally classified value and demonstrating that the purchase price paid was not three or more times what the agriculturally classified value should be. However, such a showing, while defeating the presumption, would not prevent a denial of the classification if the purchase price paid was, nonetheless, indicative of a lack of good faith commercial agricultural use.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 195.032 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-5.02.

12D-5.003 Dwellings on Agriculturally Classified Land.

The property appraiser shall not deny agricultural classification solely because of the maintenance of a dwelling on a part of the lands used for agricultural purposes, nor shall the agricultural classification disqualify the land for homestead exemption. So long as the dwelling is an integral part of the entire agricultural operation, the land it occupies shall be considered agricultural in nature. However, such dwellings and other improvements on the land shall be assessed under Section 193.011, F.S., at their just value and added to the agriculturally assessed value of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History–New 10-12-76, Formerly 12D-5.03.

12D-5.004 Applicability of Other Factors to Classification of Agricultural Lands.

(1) Other factors enumerated by the court in Greenwood v. Oates, 251 So. 2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:

(a) Opinions of appropriate experts in the fields;

(b) Business or occupation of owner; (Note that this cannot be considered over and above, or to the exclusion of, the actual use of the property.) (See AGO 70-123.);

(c) The nature of the terrain of the property;

(d) Economic merchantability of the agricultural product; and

(e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.

(2) Other factors that are recommended to be considered are:

(a) Zoning (other then Section 193.461, F.S.), applicable to the land;

(b) General character of the neighborhood;

(c) Use of adjacent properties;

(d) Proximity of subject properties to a metropolitan area and services;
(e) Principal domicile of the owner and family;
(f) Date of acquisition;
(g) Agricultural experience of the person conducting agricultural operations;
(h) Participation in governmental or private agricultural programs or activities;
(i) Amount of harvest for each crop;
(j) Gross sales from the agricultural operation;
(k) Months of hired labor; and
(l) Inventory of buildings and machinery and the condition of the same.

(3) A minimum acreage cannot be required for agricultural assessment in determining whether the use of the land for agricultural purposes is bona fide.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-5.04, Amended 11-1-12.

12D-5.005 Outdoor Recreational or Park Lands.

The recreational use must be non-commercial. The term "non-commercial" would not prohibit the imposition of a fee or charge to use the recreational or park facility so long as the fee or charge is calculated solely to defray the reasonable expenses of maintaining the land for recreational or park purposes. Since public access is necessarily a prerequisite to classification and tax treatment under Section 193.501, F.S., and Article VII, Section 4, Florida Constitution, the Trustees of the Internal Improvement Trust Fund or the governing board of a county or delegated municipality, as the case may be, in their discretion need not accept an instrument conveying development rights or establishing a covenant under the statute. In all cases, the tax treatment provided by Section 193.501, F.S., shall continue only so long as the lands are actually used for outdoor recreational or park purposes. Since all property is assessed as of its status on January 1 of the tax year, if the instrument conveying the development rights or establishing the covenant is not accepted by the appropriately authorized body on or before January 1 of the tax year, then special treatment under Section 193.501, F.S., would not be available for that tax year. When special treatment under the statute is to be granted because of a covenant, such special treatment shall be granted only if the covenant extends for a period of ten or more years from January 1 of each year for which such special treatment assessment is made; however, recognition of the restriction and length of any covenant extending less than 10 years shall be made in assessing the just value of the land under Section 193.011, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.501 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-5.05, Amended 12-31-98.

12D-5.010 Definitions.

Unless otherwise stated or unless otherwise clearly indicated by the context in which a particular term is used, all terms used in this chapter shall have the same meanings as are attributed to them in the current Florida Statutes. In this connection, reference is made to the definitions in Sections 192.001, 211.01, and 211.30, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.461, 193.481, 211.01, 211.30 FS. History–New 2-10-82, Formerly 12D-5.10.

12D-5.011 Assessment of Oil, Mineral and Other Subsurface Rights.

(1) All oil, mineral, gas, and other subsurface rights in and to real property, which have been sold or otherwise transferred by the owner of the real property, or retained or acquired through reservation or otherwise, shall be appraised and taxed separately from the fee or other interest in the fee. This tax is against those who benefit from the possession of the subsurface rights. When such subsurface rights are leased, the tax burden falls on the lessee, not on the lessor who owns the rights outright in perpetuity.

(a) When the subsurface rights in land have been transferred by the fee owner, or retained or acquired by other than the surface owner, it is the duty of the property appraiser to use reasonable means to determine the name of the record title owner from the public records of the county.

(b) When subsurface rights have been separated from the fee, the property appraiser shall make a separate entry on the assessment roll indicating the assessment of the subsurface rights which have been separated from the fee. The property appraiser may describe and enter these subsurface rights on the roll in the same manner in which they were conveyed. This entry shall immediately follow, in the same section, township, and range, the entry listing the record title owner of the surface fee insofar as is practicable.

(2) At the request of a real property owner who also owns the oil, mineral, and other subsurface rights to the same property, the property appraiser shall assess the subsurface rights separately from the remainder of the real estate. Such request shall be filed with the property appraiser on or before April 1. Failure to do so relieves the appraiser of the duty to assess subsurface rights separately from the remainder of the real estate owned by the owner of such subsurface rights.

(3) All subsurface rights are to be assessed on the basis of just value. The combined value of the subsurface rights, the undisposed subsurface interests, and the remaining surface interests shall not exceed the full just value of the fee title of the land inclusive of such subsurface rights.

(a) Any fractional subsurface interest in a parcel must be assessed against the entire parcel, not against a fraction of the parcel. For example, a one-fourth interest in the subsurface rights on 40 acres is assessed as a fractional interest on the entire 40 acres, not as an interest on 10 acres.

(b) Just value, or fair market value, of subsurface rights may be determined by comparable sales. In determining the value of such subsurface rights, the property

appraiser may apply the methods provided by law, including consideration of the amounts paid for mineral, oil, and other subsurface rights in the area as reflected by the public records.

(c) The cost approach to value may be used to determine the assessed value of a mineral or subsurface right. Where comparable sales or market information is unavailable, and the lease transaction is reasonably contemporary, arm's length, and the contract rent appears to reflect market value, the property appraiser may consider the total value of the contract and discount it to present value as a means of determining just value.

(4) At such time as all mineral assets shall be deemed depleted under present technology or upon a final decree by a court or action or ruling by a quasi-judicial body of competent jurisdiction ordering that no further extraction of minerals will be permitted, the property appraiser shall reduce the assessment of such subsurface rights in accordance with existing circumstances. However, as long as such interests remain, they shall continue to be separately assessed.

(5) Insofar as they may be applied, statutes and regulations not conflicting with the provisions of this chapter pertaining to the assessment and collection of ad valorem taxes on real property, shall apply to the separate assessment and taxation of subsurface rights.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 193.062, 193.114(2), 193.481 FS. History–New 2-10-82, Formerly 12D-5.11.

12D-5.012 Liens on Subsurface Rights.

(1) Tax certificates and tax liens may be acquired, purchased, transferred and enforced, and tax deeds issued encumbering subsurface rights as they are on real property. Except that in the case of a tax lien on leased subsurface rights where mineral rights are leased or otherwise transferred for a term of years, the lien shall be a personal liability of the lessee and shall be a lien against all property of the lessee.

(2) The owner of subsurface rights shall, by recording with the clerk of the circuit court his name, address and the legal description of the property in which he has a subsurface interest, be entitled to notification, by registered mail with return receipt requested, of:

(a) Non-payment of taxes by the surface owner, or the sale of tax certificates affecting the surface;

(b) Or applications for a tax deed for the surface interest

(c) Or any foreclosure proceedings thereon.

(3) No tax deed nor foreclosure proceedings shall affect the subsurface owner's interest if he has filed with the clerk of the circuit court and such notice as described above is not given.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.481, 211.18 FS. History–New 2-10-82, Formerly 12D-5.12.

12D-5.014 Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.

(1) To apply for the assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted, a property owner must submit an original application to the property appraiser by March 1, as outlined in Section 193.501, F.S.

(2) The Department prescribes Form DR-482C, Land Used for Conservation, Assessment Application, and incorporated by reference in Rule 12D-16.002, F.A.C., for property owners to apply for the assessment in Section 193.501, F.S.

(3) The Department prescribes Form DR-482CR, Land Used for Conservation, Assessment Reapplication, incorporated by reference in Rule 12D-16.002, F.A.C., for property owners to reapply for the assessment after the first year a property is assessed under Section 193.501, F.S., when the property owner and use have not changed. The property owner must complete and return the reapplication to the property appraiser by March 1.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501, 213.05 FS. History–New 11-1-12.

CHAPTER 12D-6
MOBILE HOMES, PREFABRICATED OR MODULAR HOUSING UNITS, POLLUTION CONTROL DEVICES, AND FEE TIME-SHARE DEVELOPMENTS

12D-6.001 Mobile Homes and Prefabricated or Modular Housing Units Defined
12D-6.002 Assessment of Mobile Homes
12D-6.003 Recreational Vehicle Type Units; Determination of Permanently Affixed
12D-6.004 Prefabricated or Modular Housing Units – Realty or Tangible Personal Property
12D-6.005 Pollution Control Devices
12D-6.006 Fee Time-Share Real Property

12D-6.001 Mobile Homes and Prefabricated or Modular Housing Units Defined.

(1) Mobile homes are vehicles which satisfy the following:

(a) Manufactured upon a chassis or under carriage as an integral part thereof; and

(b) Without independent motive power; and

(c) Designed and equipped to provide living and sleeping facilities for use as a home, residence, or apartment; or designed for operation over streets and highways.

(d) The definition of "mobile home" shall be as defined under Sections 320.01(2) and 723.003(3), F.S. (1989) and under paragraph 12A-1.007(11)(a), F.A.C.

(2) A prefabricated or modular housing unit or portion thereof, is a structure not manufactured upon an integral chassis or under carriage for travel over the highways, even though transported over the highways as a complete structure or portion thereof, to a site for erection or use.

(3) "Permanently affixed." A mobile home shall be considered "permanently affixed" if it is tied down and connected to the normal and usual utilities, and if the owner of the mobile home is also the owner of the land to which it is affixed.

(4) The "owner" of a mobile home shall be considered the same as the owner of the land for purposes of this rule chapter if all of the owners of the mobile home are also owners of the land, either jointly or as tenants in common. This definition shall apply even though other persons, either jointly or as tenants in common, also own the land but do not own the mobile home. The owners of the realty must be able, if they convey the realty, to also convey the mobile home. In this event reference shall be made to the proportions of interests in the land and in the mobile home so owned.

(a) Ownership of the land may be through a "cooperative," which is that form of ownership of real property wherein legal title is vested in a corporation or other entity and the beneficial use is evidenced by an ownership interest in the cooperative association and a lease or other muniment of title or possession granted by the cooperative association as the owner of all the cooperative property.

(b) Ownership of the land may also be in the form of an interest in a trust conferring legal or equitable title together with a present possessory right on the holder.

(c) Where a mobile home is owned by a corporation, the owner of the mobile home shall not be considered the same as the owner of the land unless the corporation also owns the land as provided in this rule section.

(5) The owner of the mobile home shall not be considered an owner of the land if his name does not appear on an instrument of title to the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075, 196.031, 320.01(2), 320.015, 320.08(11), 320.0815 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-6.01, Amended 2-17-93.

12D-6.002 Assessment of Mobile Homes.

(1) This rule subsection shall apply if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed and the mobile home has a current sticker affixed, regardless of the series.

(a) The property appraiser shall assess such mobile home as realty and it shall be taxed as real property. The property appraiser should get proof of title of the mobile home and land. Section 319.21, F.S., states that no person shall sell a motor vehicle for purposes of the registration and licenses provisions without delivering a certificate of title to the purchaser. The owner may provide evidence of affixation on Form DR-402, Declaration of Mobile Home as Real Property, to assist the property appraiser. However, this information shall not be determinative.

(b) The mobile home shall be issued an "RP" series sticker as provided in Section 320.0815, F.S. The owner is required to purchase an "RP" sticker from the tax collector.

(c) If the owner purchases an "MH" series sticker, this shall not affect the requirements of paragraph (a) of this rule subsection.

(d) This rule subsection shall apply to permanently affixed mobile homes and appurtenances which are held for display by a licensed mobile home dealer or a licensed mobile home manufacturer. Any item of tangible personal property or any improvement to real property which is appurtenant to a mobile home and which is not held strictly for resale is subject to ad valorem tax. The mobile home and appurtenances are considered tangible personal property and inventory not subject to the property tax if the following conditions are met:

1. The mobile home and any appurtenance is being held strictly for resale as tangible personal property and is not rented, occupied, or otherwise used; and

2. The mobile home is not used as a sales office by the mobile home dealer or mobile home manufacturer; and

3. The mobile home does not bear an "RP" series sticker.

(2) This rule subsection shall apply to any mobile home which does not have a current license sticker affixed.

(a) It shall not be considered to be real property.

(b) It is required to have a current license plate properly affixed as required by Section 320.08(11) or (12), Section 320.0815, or Section 320.015, F.S.

(c) Any mobile home without a current license sticker properly affixed shall be presumed to be tangible personal property and shall be placed on the tangible personal property tax roll.

(3) Under Section 320.055(2), F.S., a mobile home sticker is effective through the 31st day of December and is authorized to be renewed during the 31 days prior to expiration on December 31. A mobile home sticker renewed during the renewal period is effective from January 1 through December 31.

(4) Where there is no current sticker affixed on January 1, the fact that the owner purchases an "RP" or "MH" sticker after January 1, does not rebut the presumption stated in paragraph (2)(c) of this rule section. However, if in fact the mobile home was permanently affixed to realty on January 1, the property appraiser could consider this to rebut the presumption that the mobile home is tangible personal property, in the exercise of his judgment considering the factors stated within Section 193.075(1), F.S. Such a mobile home would be required to be taxed as real property and required to purchase an "RP" series sticker, as outlined in subsection (1) of this rule section.

(5) The statutory presumption that a mobile home without a current sticker or tag is tangible personal property may be rebutted only by facts in existence at the January 1 assessment date. Such facts shall be limited to the following factors:

(a) The property appraiser's exercise of judgment in determining it to be permanently affixed to realty as of January 1, based on the criteria in Section 193.075(1), F.S., as outlined in subsection (4) of this rule section consistent with the requirement to purchase an "RP" series sticker; or

(b) Documentation of having paid the proper license tax and having properly purchased an "MH" sticker which was in fact current on the January 1 assessment date as provided in subsection (3) of this rule section.

(6) A person having documentation of having paid the tangible personal property tax for any year should seek a refund of license tax from the Department of Highway Safety and Motor Vehicles for the same period for which he later purchased an "MH" tag.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075, 320.015, 320.055, 320.08(11), 320.0815 FS. History–New 10-12-76, Formerly 12D-6.02, Amended 2-17-93, 1-11-94, 12-27-94, 12-28-95, 1-2-01.

12D-6.003 Recreational Vehicle Type Units; Determination of Permanently Affixed.

(1) This rule subsection shall apply to a recreational vehicle type unit described in Section 320.01(1), F.S., which is tied down, or when the mode of attachment or affixation is such that the recreational vehicle type unit cannot be removed without material or substantial injury to the recreational vehicle type unit. In such case, the recreational vehicle type unit shall be considered permanently affixed or attached. Except when the mode of

attachment or affixation is such that the recreational vehicle type unit cannot be removed without material or substantial injury to the recreational vehicle type unit, the realty, or both, the intent of the owner is determinative of whether the recreational vehicle type unit is permanently attached. The intention of the owner to make a permanent affixation of a recreational vehicle type unit may be determined by either:

(a) The owner making the application for an "RP" series license sticker in which the owner of the recreational vehicle type unit states:

1. That the unit is affixed to the land; and

2. That it is his intention that the unit will remain affixed to the land permanently.

(b) The property appraiser making an inspection of the recreational vehicle type unit and inferring from the facts the intention of the owner to permanently affix the unit to the land. Facts upon which the owner's intention may be based are:

1. The structure and mode of the affixation of the unit to realty;

2. The purpose and use for which the affixation has been made,

a. Whether the affixation, annexation or attachment was made in compliance with a building code or ordinance which would diminish the indication of the intent of the owner,

b. Whether the affixation, annexation or attachment was made to obtain utility services, etc.

(2) A recreational vehicle type unit shall be assessed as real property only when the recreational vehicle type unit is permanently affixed to the real property upon which it is situated on January 1 of the year in which the assessment is made and the owner of the recreational vehicle type unit is also the owner of the real property upon which the recreational vehicle type unit is situated. This subsection shall apply regardless of the series under which the recreational vehicle type unit may be licensed pursuant to Chapter 320, F.S. However, a recreational vehicle type unit that is taxed as real property is required to be issued an "RP" series sticker as provided in Section 320.0815, F.S.

(3) A recreational vehicle type unit may be considered to be personal property when it does not have a current license plate properly affixed as provided in subsections 320.08(9) or (10), or Sections 320.015 or 320.0815, F.S.

(4) The removal of the axles and other running gear, tow bar and other similar equipment from a recreational vehicle type unit is not prerequisite to the assessment of recreational vehicle type unit as a part of the land to which it is permanently affixed, annexed, or attached if other physical facts of affixation, annexation, or attachment are present.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075, 320.01(1), 320.015, 320.08(11), 320.0815 FS. History–New 10-12-76, Formerly 12D-6.03, Amended 5-13-92.

12D-6.004 Prefabricated or Modular Housing Units – Realty or Tangible Personal Property.

Prefabricated or modular housing units or portions thereof, as defined, which are permanently affixed to realty, are taxable as real property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 320.015 FS. History–New 10-12-76, Formerly 12D-6.04, Amended 12-31-98.

12D-6.005 Pollution Control Devices.

In accordance with Section 193.621, F.S., the Department of Environmental Protection has adopted Rule Chapter 62-8, F.A.C., concerning the assessment of pollution control devices as a guideline for the property appraiser.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.621 FS. History–New 10-12-76, Formerly 12D-6.05.

12D-6.006 Fee Time-Share Real Property.

(1) Applicability of rule:

This rule shall apply to the valuation, assessment, listing, billing and collection for ad valorem tax purposes of all fee time-share real property, as defined in Section 192.001, F.S.

(2) Definitions – As used in this rule:

(a) "Accommodations" means any apartment, condominium or cooperative unit, cabin, lodge or hotel or motel room or any other private or commercial structure which is situated on real property and designed for occupancy by one or more individuals. (Section 721.05(1), F.S.)

(b) "Fee time-share real property" means the land and buildings and other improvements to land that are subject to time-share interests which are sold as a fee interest in real property. (Section 192.001(14), F.S.)

(c) "Managing entity" means the person responsible for operating and maintaining the time-share plan. (Section 721.05(20), F.S.)

(d) "Time-share development" means the combined individual time-share periods or time-share estates of a time-share property as contained in a single entry on the tax roll. (Section 192.037(2), F.S.)

(e) "Time-share estate" means a right to occupy a time-share unit, coupled with a freehold estate or an estate for years with a future interest in a time-share property or a specified portion thereof. (Section 721.05(28), F.S.)

(f) "Time-share instrument" means one or more documents, by whatever name denominated, creating or governing the operation of a time-share plan. (Section 721.05(29), F.S.)

(g) "Time-share period" means that period of time when a purchaser of a time-share plan is entitled to the possession and use of the accommodations or facilities, or both, of a time-share plan. (Section 721.05(31), F.S.)

(h) "Time-share period titleholder" means the purchaser of a time-share period sold as a fee interest in real property, whether organized under Chapter 718 or Chapter 721, F.S. (Section 192.001(15), F.S.)

(i) "Time-share plan" means any arrangement, plan, scheme, or similar device, other than an exchange program, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, whereby a purchaser, in exchange for a consideration, receives ownership rights in, or a right to use, accommodations or facilities, or both, for a period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than 3 years. (Section 721.05(32), F.S.)

(j) "Time-share property" means one or more time-share units subject to the same time-share instrument, together with any other property or rights to property appurtenant to those units. (Section 721.05(33), F.S.)

(k) "Time-share unit" means an accommodation of a time-share plan which is divided into time-share periods. (Section 721.05(34), F.S.)

(3) Method of Assessment and Valuation.

(a) Each fee time-share development, as defined in paragraph (2)(d) of this rule, shall be listed on the assessment roll as a single entry.

(b) The assessed value of each time-share development shall be the value of the combined individual time-share periods or time-share estates contained therein. In determining the highest and best use to which the time-share development can be expected to be put in the immediate future and the present use of the property, the property appraiser shall properly consider the terms of the time-share instrument and the use of the development as divided into time-share estates or periods. (Section 192.037(2), F.S.)

(c) Each of the eight factors set forth in Sections 193.011(1)-(8) inclusive, F.S., shall be considered by the property appraiser in arriving at assessed values in the manner prescribed in paragraph (3)(b) of this rule. In such considerations the property appraiser shall properly evaluate the relative merit and significance of each factor.

(d) Consistent with the provisions of Section 193.011(8), F.S., and when possible, resales of comparable time-share developments with ownership characteristics similar to those of the subject being appraised for ad valorem assessment purposes, and resales of time-share periods from time-share period titleholders to subsequent time-share period titleholders, shall be used as the basis for determining the extent of any deductions and allowances that may be appropriate.

(4) Listing of fee time-share real property on assessment rolls.

(a) Fee time-share real property shall be listed on the assessment rolls as a single entry for each time-share development. (Section 192.037(2), F.S.)

(b) The assessed value listed for each time-share development shall be derived by the property appraiser in the manner prescribed in paragraph (3) of this rule.

(5) Billing and Collection.

(a) For the purposes of ad valorem taxation and special assessments, including billing

and collections, the managing entity responsible for operating and maintaining fee time-share real property shall be considered the taxpayer as an agent of the time-share period titleholders.

(b) The property appraiser shall annually notify the managing entity of the proportions to be used by the managing entity in allocating the valuation, taxes, and special assessments on time-share property among the various time-share periods.

(c) The tax collector shall accept only full payment of the taxes and special assessments due on the time-share development and sell tax certificates as provided in paragraph 12D-13.051(2)(b), F.A.C., on the time-share development as a whole parcel, as listed on the tax roll.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.037, 193.011, 721.05 FS. History–New 5-29-85, Formerly 12D-6.06, Amended 12-27-94.

CHAPTER 12D-7
EXEMPTIONS

12D-7.001 Applications for Exemptions
12D-7.002 Exemption of Household Goods and Personal Effects
12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Veterans
12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans
12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs
12D-7.0055 Exemption for Deployed Servicemembers
12D-7.006 Exemption for Totally and Permanently Disabled Persons
12D-7.007 Homestead Exemptions – Residence Requirement
12D-7.008 Homestead Exemptions – Legal or Equitable Title
12D-7.009 Homestead Exemptions – Life Estates
12D-7.010 Homestead Exemptions – Remainders
12D-7.011 Homestead Exemptions – Trusts
12D-7.012 Homestead Exemptions – Joint Ownership
12D-7.013 Homestead Exemptions – Abandonment
12D-7.0135 Homestead Exemptions – Mobile Homes
12D-7.014 Homestead Exemptions – Civil Rights
12D-7.0142 Additional Homestead Exemption
12D-7.0143 Additional Homestead Exemption Up To $50,000 for Persons 65 and Older Whose Household Income Does Not Exceed $20,000 Per Year
12D-7.015 Educational Exemption
12D-7.0155 Enterprise Zone Exemption for Child Care Facilities
12D-7.016 Governmental Exemptions
12D-7.018 Fraternal and Benevolent Organizations
12D-7.019 Tangible Personal Property Exemption
12D-7.020 Exemption for Real Property Dedicated in Perpetuity for Conservation

12D-7.001 Applications for Exemptions.

(1) As used in Section 196.011, F.S., the term “file” shall mean received in the office of the county property appraiser. However, for applications filed by mail, the date of the postmark is the date of filing.

(2) The property appraiser is not authorized to accept any application that is not filed on or before March 1 of the year for which exemption is claimed except that, when the last day for filing is a Saturday, Sunday, or legal holiday, in which case the time for making an application shall be extended until the end of the next business day. The property appraiser shall accept any application timely filed even though the applicant intends or is requested to file supplemental proof or documents.

(3) Property appraisers are permitted, at their option, to grant homestead exemptions upon proper application throughout the year for the succeeding year. In those counties which have not waived the annual application requirement, the taxpayer is required to reapply on the short form as provided in Section 196.011(5), F.S. If the taxpayer received the exemption for the prior year, the property may qualify for the exemption in each succeeding year by renewal application as provided in Section 196.011(6), F.S., or by county waiver of the annual application requirement as provided in Section 196.011(9), F.S.

(4) Each new applicant for an exemption under Sections 196.031, 196.081, 196.091, 196.101, or 196.202, F.S., must provide his or her social security number and the social security number of his or her spouse, if any, in the applicable spaces provided on the application form, Form DR-501 (incorporated by reference in Rule 12D-16.002, F.A.C.). Failure to provide such numbers will render the application incomplete. If an applicant omits the required social security numbers and files an otherwise complete application, the property appraiser shall contact that applicant and afford the applicant the opportunity to file a complete application on or before April 1. Failure to file a completed application on or before April 1 shall constitute a waiver of the exemption for that tax year, unless the applicant can demonstrate that failure to timely file a completed application was the result of a postal error or, upon filing a timely petition to the value adjustment board, that the failure was due to extenuating circumstances as provided in Section 196.011, F.S.

(5) In those counties which permit the automatic renewal of homestead exemption, the property appraiser may request a refiling of the application in order to obtain the social security number of the applicant and the social security number of the applicant's spouse.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 196.011 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-7.01, Amended 11-21-91, 12-27-94, 12-31-98.

12D-7.002 Exemption of Household Goods and Personal Effects.

Only household goods and personal effects of the taxpayer which are actually employed in the use of serving the creature comforts of the owner and not held for commercial purposes are entitled to the exemption provided by Section 196.181, F.S. "Creature comforts" are things which give bodily comfort, such as food, clothing and shelter. Commercial purposes includes owning household goods and personal effects as stock in trade or as furnishings in rental dwelling units.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 196.181 FS. History–New 10-12-76, Formerly 12D-7.02, Amended 12-31-98.

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.

(1) For the purposes of the exemption provided in Section 196.202, F.S.:

(a) The provisions of this rule shall apply to widows and widowers. The terms "widow"

and "widower" shall not apply to:

1. A divorced woman or man;
2. A widow or widower who remarries; or
3. A widow or widower who remarries and is subsequently divorced.

(b) The term "widow" shall apply to a woman, and the term "widower" shall apply to a man, whose subsequent remarriage is terminated by annulment.

(c) Blind persons means those persons who are currently certified by the Division of Blind Services of the Department of Education or the Federal Social Security Administration or United States Department of Veterans Affairs to be blind. As used herein "blind person" shall mean an individual having central vision acuity 20/200 or less in the better eye with correcting glasses or a disqualifying field defect in which the peripheral field has contracted to such an extent that the widest diameter or visual field subtends an angular distance no greater than twenty degrees.

(d) The exemptions provided under Section 196.202, F.S., shall be cumulative. An individual who properly qualifies under more than one classification shall be granted more than one five hundred dollar exemption. However, in no event shall the exemption under Section 196.202, F.S., exceed one thousand five hundred dollars ($1,500) for an individual.

(e) Where both husband and wife otherwise qualify for the exemption, each would, under Section 196.202, F.S., be entitled to an exemption of five hundred dollars applicable against the value of property owned by them as an estate by the entirety.

(2)(a) The $5,000 exemption granted by Section 196.24, F.S., to disabled ex-service members, as defined in Section 196.012, F.S., who were discharged under honorable conditions, shall be considered to be the same constitutional disability exemption provided for by Section 196.202, F.S. The unremarried surviving spouse of such a disabled ex-service member who was married to the ex-service member for at least 5 years at the time of the ex-service member's death is allowed the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., shall be cumulative, but in no event shall the aggregate exemption exceed $6,000 for an individual, except where the surviving spouse is also eligible to claim the $5,000 disabled ex-service member disability exemption under Section 196.24, F.S. In that event the cumulative exemption shall not exceed $11,000 for an individual.

(3) The exemptions granted by Sections 196.202 and 196.24, F.S., apply to any property owned by a bona fide resident of this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.202, 196.24 FS. History–New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07.

12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.

(1) This rule applies to the total exemption from taxation of the homestead property of a veteran who was honorably discharged and who has a service-connected total and

permanent disability and of surviving spouses of veterans who died from service-connected causes while on active duty as a member of the United States Armed Forces as described in Section 196.081, F.S.

(2) The disabling injury of a veteran or death of a veteran while on active duty must be service-connected in order for the veteran or surviving spouse to be entitled to the exemption. The veteran, his or her spouse, or surviving spouse must have a letter from the United States Government or from the United States Department of Veterans Affairs or its predecessor certifying that the veteran has a service-connected total and permanent disability or that the death of the veteran resulted from service-connected causes while on active duty.

(3) A service-connected disability is not required to be total and permanent at the time of honorable discharge but must be total and permanent on January 1 of the year of application for the exemption or on January 1 of the year during which the veteran died.

(4)(a) This paragraph shall apply where the deceased veteran possessed the service-connected permanent and total disability exemption upon death. The exemption shall carry over to the veteran's spouse if the following conditions are met:

1. The veteran predeceases the spouse;

2. The spouse continues to reside on the property and use it as his or her primary residence;

3. The spouse does not remarry; and

4. The spouse holds legal or beneficial title.

(b) This paragraph shall apply where the deceased veteran was totally and permanently disabled with a service-connected disability at the time of death but did not possess the exemption upon death. The surviving spouse is entitled to the exemption if the following conditions are met:

1. The veteran predeceases the spouse;

2. The spouse continues to reside on the property and use it as his or her primary residence;

3. The spouse does not remarry;

4. The spouse holds legal or beneficial title; and

5. The spouse produces the required letter of disability.

(c) This paragraph shall apply where the veteran died from service-connected causes while on active duty. The surviving spouse is entitled to the exemption if the following conditions are met:

1. The veteran was a permanent resident on January 1 of the year in which the veteran died;

2. The spouse continues to reside on the property and use it as his or her primary residence;

3. The spouse does not remarry;

4. The spouse holds legal or beneficial title; and

5. The spouse produces the required letter attesting to the service-connected death of the veteran while on active duty.

(5) The surviving spouse is entitled to the veteran's exemption if the surviving spouse establishes a new homestead after selling the homestead upon which the exemption was initially granted. In the event the spouse sells the property, the exemption, in the amount of the exempt value on the most recent tax roll on which the exemption was granted, may be transferred to his or her new homestead; however, the exemption cannot exceed the amount of the exempt value granted from the prior homestead.

(6) A surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled or deceased veteran's exemption. Where the spouse transfers the exemption to a new homestead as provided in Section 196.081(3), F.S., the property shall be assessed at just value as of January 1 of the year the property receives the transfer of the exempt amount from the previous homestead. The real property shall be considered to first receive the exemption pursuant to subsection 12D-8.0061(1), F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.081 FS. History–New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98.

12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs.

(1) Although the certificate of disability referred to in Section 196.091(1), F.S., would be sufficient proof upon which the property appraiser could allow the tax exemption, this does not mean that the property appraiser could not deny such exemption if, upon his investigation, facts were disclosed which showed a lack of service-connected total disability.

(2)(a) This paragraph shall apply where the deceased veteran possessed the exemption upon death. The exemption shall carry over to the veteran's spouse if the following conditions are met:

1. The veteran predeceases the spouse;

2. The spouse continues to reside on the property and use it as his or her domicile;

3. The spouse does not remarry; and

4. The spouse holds legal or beneficial title and held the property with the veteran by tenancy by the entireties at the veteran's death.

(b) Where the deceased veteran was totally and permanently disabled with a service-connected disability requiring use of a wheelchair at the time of the veteran's death but did not possess the exemption upon death, the surviving spouse is not entitled to the exemption.

(3) The surviving spouse is not entitled to the veteran's exemption if the spouse establishes a new homestead after selling the homestead upon which the exemption was initially granted.

(4) The surviving spouse is not entitled to the homestead assessment increase limitation

on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled veteran's exemption. In such circumstances where the spouse remarries, as provided in Section 196.091(3), F.S., the property shall continue to qualify for the homestead assessment increase limitation. Where the spouse sells or otherwise disposes of the property, it and any new homestead the spouse may establish shall be assessed pursuant to subsection 12D-8.0061(1), F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.091 FS. History–New 10-12-76, Formerly 12D-7.05, Amended 12-27-94.

12D-7.0055 Exemption for Deployed Servicemembers.

(1) This rule applies to the exemption provided in Section 196.173, F.S., for servicemembers who receive a homestead exemption and who were deployed during the previous tax year. For the purposes of this rule the following definitions will apply:

(a) "Servicemember" means a member or former member of:

1. Any branch of the United States military or military reserves,
2. The United States Coast Guard or its reserves, or
3. The Florida National Guard.

(b) "Deployed" means:

1. On active duty,
2. Outside of the continental United States, Alaska or Hawaii, and
3. In support of a designated operation.

(c) "Designated Operation" means an operation designated by the Florida Legislature. The Department will annually provide all property appraisers with a list of operations which have been designated.

(2)(a) Application for this exemption must be made by March 1 of the year following the qualifying deployment. If the servicemember fails to make a timely application for this exemption, the property appraiser may grant the exemption on a late application if they believe circumstances warrant that it be granted. The servicemember may also petition the value adjustment board to accept the late application no later than 25 days after the mailing of the notice provided under Section 194.011(1), F.S.

(b) Application for this exemption must be made on Form DR-501M, Deployed Military Exemption Application (incorporated by reference in Rule 12D-16.002, F.A.C.).

(c) In addition to the application, the servicemember must submit to the property appraiser deployment orders or other proof of the qualifying deployment which includes the dates of that deployment and other information necessary to verify eligibility for this exemption. If the servicemember fails to include this documentation with the application, the property appraiser has the authority to request the needed documentation from the servicemember before denying the exemption.

(d) Application for this exemption may be made by:

1. The servicemember,

2. The servicemember's spouse, if the homestead is held by the entireties or jointly with right of survivorship,

3. A person holding a power of attorney or other authorization under Chapter 709, F.S., or

4. The personal representative of the servicemember's estate.

(3) After receiving an application for this exemption, the property appraiser must consider the application within 30 days of its receipt or within 30 days of the notice of qualifying deployment, whichever is later. If the application is denied in whole or in part, the property appraiser must send a notice of disapproval to the taxpayer no later than July 1, citing the reason for the disapproval. The notice of disapproval must also advise the taxpayer of the right to appeal the decision to the value adjustment board.

(4) This exemption will apply only to the portion of the property which is the homestead of the deployed servicemember or servicemembers.

(5) The percentage exempt under this exemption will be calculated as the number of days the servicemember was deployed during the previous calendar year divided by the number of days in that year multiplied by 100.

(6) If the homestead property is owned by joint tenants with a right of survivorship or tenants by the entireties, the property may be granted multiple exemptions for deployed servicemembers. The following provisions will apply in the event that multiple servicemembers are applying for the exemption on the same homestead property:

(a) Each servicemember must make a separate application to the property appraiser listing the dates of their deployment.

(b) The property appraiser must separately calculate the exemption percentage for each servicemember.

(c) The property appraiser must then add the percentages exempt which were determined for each of the servicemembers who are joint tenants with rights of survivorship or tenants by the entirety before applying that percentage to the taxable value. In no event must the percentage exempt exceed 100%.

(7) When calculating exemptions and taxes due, the property appraiser must first apply the exemptions listed in Section 196.031(7), F.S., in the order specified, to produce school and county taxable values. The percentage exempt calculated under this exemption must then be applied to both taxable values producing final taxable values. The taxes due must then be calculated and the percentage discount for disabled veterans under Section 196.082, F.S., should then be applied.

(8) If the property is owned by either tenants in common or joint tenants without right of survivorship, the percentage discount allowed under this rule will only apply to the taxable value of the qualifying servicemembers' interest in the property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.082, 196.173, 213.05 FS. History–New 11-1-12.

12D-7.006 Exemption for Totally and Permanently Disabled Persons.

(1) This rule applies to the total exemption from taxation for the homestead property of a totally and permanently disabled person.

(2) The homestead property of a quadriplegic is exempt.

(3) To provide evidence of entitlement to the exemption, a quadriplegic must furnish to the property appraiser one of the following:

(a) A certificate of disability, Form DR-416 (incorporated by reference in Rule 12D-16.002, F.A.C.), from two doctors of this state licensed under Chapter 458 or 459, F.S.; or

(b) A certificate of disability from the United States Department of Veterans Affairs or its predecessor.

(4) Subject to the income limitations pursuant to Section 196.101, F.S., the homestead property of a paraplegic, hemiplegic, or any other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind is exempt from ad valorem taxation.

(5) To provide evidence of entitlement to the exemption, a paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair, or a person who is legally blind must provide the following to the property appraiser:

(a)1. A certificate of disability, Form DR-416 (incorporated by reference in Rule 12D-16.002, F.A.C.), from two doctors of this state licensed under Chapter 458 or 459, F.S.; or

2. A certificate of disability from the United States Department of Veterans Affairs or its predecessor; or

3. For blind persons, a certificate of disability, Form DR-416, from one doctor of this state licensed under Chapter 458 or 459, F.S., and a certificate of disability, Form DR-416B (incorporated by reference in Rule 12D-16.002, F.A.C.), from one optometrist licensed in this state under Chapter 463, F.S.; and

(b) A Statement of Gross Income, Form DR-501A (incorporated by reference in Rule 12D-16.002, F.A.C.).

(6) Totally and permanently disabled persons must make application on Form DR-501, (incorporated by reference in Rule 12D-16.002, F.A.C.) in conjunction with the disability documentation, with the property appraiser on or before March 1 of each year.

(7) In order to qualify for the homestead exemption under this rule section, the totally and permanently disabled person must have been a permanent resident on January 1 of the year in which the exemption is claimed.

(8) The exemption documentation required of permanently and totally disabled persons is prima facie evidence of the fact of entitlement to the exemption; however, the property appraiser may deny the exemption if, upon his investigation, facts are disclosed which show absence of sufficient disability for the exemption.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.011, 196.012, 196.101, 213.05 FS. History–New 10-12-76, Formerly 12D-7.06, Amended 12-27-94, 11-1-12.

12D-7.007 Homestead Exemptions – Residence Requirement.

(1) For one to make a certain parcel of land his permanent home, he must reside thereon with a present intention of living there indefinitely and with no present intention of moving therefrom.

(2) A property owner who, in good faith, makes real property in this state his permanent home is entitled to homestead tax exemption, notwithstanding he is not a citizen of the United States or of this State. (Smith v. Voight, 28 So.2d 426 (Fla. 1946)).

(3) A person in this country under a temporary visa cannot meet the requirement of permanent residence or home and, therefore, cannot claim homestead exemption.

(4) A person not residing in a taxing unit but owning real property therein may claim such property as tax exempt under Section 6, Article VII of the State Constitution by reason of residence on the property of natural or legal dependents provided he can prove to the satisfaction of the property appraiser that he claims no other homestead tax exemption in Florida for himself or for others legally or naturally dependent upon him for support. It must also be affirmatively shown that the natural or legal dependents residing on the property which is claimed to be exempt by reason of a homestead are entirely or largely dependent upon the landowner for support and maintenance.

(5) The Constitution contemplates that one person may claim only one homestead exemption without regard to the number of residences owned by him and occupied by "another or others naturally dependent upon" such owner. This being true no person residing in another county should be granted homestead exemption unless and until he presents competent evidence that he only claims homestead exemption from taxation in the county of the application.

(6) The survivor of a deceased person who is living on the property on January 1 and making same his permanent home, as provided by Section 6, Article VII of the Constitution is entitled to claim homestead exemption if the will of the deceased designates the survivor as the sole beneficiary. This is true even though the owner died before January 1 and by the terms of his will declared the sole beneficiary as the executor of his will. The application should be signed as sole beneficiary and as executor.

(7) A married woman and her husband may establish separate permanent residences without showing "impelling reasons" or "just ground" for doing so. If it is determined by the property appraiser that separate permanent residences and separate "family units" have been established by the husband and wife, and they are otherwise qualified, each may be granted homestead exemption from ad valorem taxation under Article VII, Section 6, 1968 State Constitution. The fact that both residences may be owned by both husband and wife as tenants by the entireties will not defeat the grant of homestead ad valorem tax exemption to the permanent residence of each.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-7.07.

12D-7.008 Homestead Exemptions – Legal or Equitable Title.

(1) The Constitution requires that the homestead claimant have the legal title or beneficial title in equity to the real property claimed as his tax-exempt homestead. Section 196.031(1), F.S., requires that the deed or other instrument to homestead property be recorded in order to qualify for homestead exemption.

(2) Vendees in possession of real estate under bona fide contracts to purchase shall be deemed to have equitable title to real estate.

(3) A recitation in a contract for the purchase and sale of real property, that the equitable title shall not pass until the full purchase price is paid, does not bar the purchaser thereof from claiming homestead exemption upon the same if he otherwise qualifies.

(4) Assignment of a contract for deed to secure a loan will not defeat a claim for homestead exemption by the vendee in possession.

(5) A forfeiture clause in a contract for deed for non-payment of installments will not prevent the vendee from claiming homestead exemption.

(6) A vendee under a contract to purchase, in order to be entitled to homestead exemption, must show that he is vested with the beneficial title in the real property by reason of said contract and that his possession is under and pursuant to such contract.

(7) A grantor may not convey property to a grantee and still claim homestead exemption even though there is a mutual agreement between the two that the deed is not to be recorded until some date in the future. The appraiser is justified in presuming that the delivery took place on the date of conveyance until such evidence is presented showing otherwise sufficient to overcome such presumption. The appraiser may back assess the property upon discovery that the exemption was granted erroneously.

(8) A person who owns a leasehold interest in either a residential or a condominium parcel pursuant to a bona fide lease having an original term of 98 years or more, shall be deemed to have legal or beneficial and equitable title to that property for the purpose of homestead exemption and no other purpose.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.08, Amended 12-27-94.

12D-7.009 Homestead Exemptions – Life Estates.

(1) A life estate will support a claim for homestead exemption.

(2) Where the owner of a parcel of real property conveys it to another who is a member of a separate family unit retaining a life estate in an undivided one-half interest therein, and each of such parties make their permanent homes in separate residential units located upon the said property, each would be entitled to homestead exemption on that part of the land occupied by them and upon which they make their permanent home.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.09.

12D-7.010 Homestead Exemptions – Remainders.

(1) A future estate, whether vested or contingent, will not support a claim for homestead exemption during the continuance of a prior estate. (Aetna Insurance Co. v. La Gassee, 223 So.2d 727 (Fla. 1969)).

(2) If the remainderman is in possession of the property during a prior estate, he must be claiming such right to possession under the prior estate and not by virtue of his own title; it must be presumed that the right granted under the life estate is something less than real property and incapable of supporting a claim for homestead exemption.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.10.

12D-7.011 Homestead Exemptions – Trusts.

The beneficiary of a passive or active trust has equitable title to real property if he is entitled to the use and occupancy of such property under the terms of the trust; therefore, he has sufficient title to claim homestead exemption. AGO 90-70. Homestead tax exemption may not be based upon residence of a beneficiary under a trust instrument which vests no present possessory right in such beneficiary.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.11, Amended 2-25-96.

12D-7.012 Homestead Exemptions – Joint Ownership.

(1) No residential unit shall be entitled to more than one homestead tax exemption.

(2) No family unit shall be entitled to more than one homestead tax exemption.

(3) No individual shall be entitled to more than one homestead tax exemption.

(4)(a) This paragraph shall apply where property is held by the entireties or jointly with a right of survivorship.

1. Provided no other co-owner resides on the property, a resident co-owner of such an estate, if otherwise qualified, may receive the entire exemption.

2. Where another co-owner resides on the property, in the same residential unit, the resident co-owners of such an estate, if otherwise qualified, must share the exemption in proportion to their ownership interests.

(b) Where property is held jointly as a tenancy in common, and each co-owner makes their residence in a separate family unit and residential unit on such property, each resident co-owner of such an estate, if otherwise qualified, may receive the exemption in the amount of the assessed value of his or her interest, up to $25,000. No tenant in common shall receive the homestead tax exemption in excess of the assessed valuation of the proportionate interest of the person claiming the exemption.

(5) Property held jointly will support multiple claims for homestead tax exemption; however, only one exemption will be allowed each residential unit and no family unit will be entitled to more than one exemption.

(6)(a) Where a parcel of real property, upon which is located a residential unit held by

"A" and "B" jointly as tenants in common or joint tenants without a right of survivorship, and "A" makes his permanent home upon the said property, but "B" resides and makes his permanent home elsewhere, "A" may not claim as exempt more than his interest in the property up to a total of $25,000 of assessed valuation on which he is residing and making the same his permanent home. The remainder of the interest of "A" and the interest of "B" would be taxed, without exemption, because "B" is not residing on the property or making the same his permanent residence.

(b) If that same parcel were held by "A" and "B" as joint tenants with a right of survivorship or tenants by the entirety under the circumstances described above, "A" would be eligible for the entire $25,000 exemption.

(7) In the situation where two or more joint owners occupy the same residential unit, a single homestead tax exemption shall be apportioned among the owners as their respective interests may appear.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.12, Amended 12-27-94, 12-25-96.

12D-7.013 Homestead Exemptions – Abandonment.

(1) Temporary absence from the homestead for health, pleasure or business reasons would not deprive the property of its homestead character. (Lanier v. Lanier, 116 So. 867 (Fla. 1928)).

(2) When a resident and citizen of Florida, now entitled to tax exemption under Section 6, Article VII of the State Constitution upon certain real property owned and occupied by him, obtains an appointment of employment in Federal Government services that requires him to reside in Washington, District of Columbia, he does not lose his right to homestead exemption if his absence is temporary. He may not, however, acquire another homestead at the place of his employment, nor may he rent the property during his absence as this would be considered abandonment under Section 196.061, F.S.

(3) Temporary absence, regardless of the reason for such, will not deprive the property of its homestead character, providing an abiding intention to return is always present. This abiding intention to return is not to be determined from the words of the homesteader, but is a conclusion to be drawn from all the applicable facts. (City of Jacksonville v. Bailey, 30 So.2d 529 (Fla. 1947)).

(4) Commitment to an institution as an incompetent will not of itself constitute an abandonment of homestead rights.

(5) Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.

(6) Homestead property that is uninhabitable due to damage or destruction by misfortune or calamity shall not be considered abandoned in accordance with the provisions of Section 196.031(6), F.S., where:

(a) The property owner notifies the property appraiser of his or her intent to repair or rebuild the property,

(b) The property owner notifies the property appraisers of his or her intent to occupy the property after the property is repaired or rebuilt,

(c) The property owner does not claim homestead exemption elsewhere, and

(d) The property owner commences the repair or rebuilding of the property within three (3) years after January 1 following the damage or destruction to the property.

(7) After the three (3) year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 196.061, 196.071, 213.05 FS. History–New 10-12-76, Formerly 12D-7.13, Amended 10-2-07, 11-1-12.

12D-7.0135 Homestead Exemptions – Mobile Homes.

(1) For purposes of qualifying for the homestead exemption, the mobile home must be determined to be permanently affixed to realty, as provided in rule Chapter 12D-6, F.A.C. Otherwise, the applicant must be found to be making his permanent residence on realty.

(2) Where a mobile home owner utilizes a mobile home as a permanent residence and owns the land on which the mobile home is located, the owner may, upon proper application, qualify for a homestead exemption.

(3) Joint tenants holding an undivided interest in residential property are each entitled to a full homestead exemption to the extent of each joint tenant's interest, provided all requisite conditions are met. Joint tenants owning a mobile home qualify for a homestead exemption even though the property on which the mobile home is located is owned in joint tenancy by more persons than just those who own the mobile home. Each separate residential or family unit is entitled to a homestead exemption. The value of the applicant's proportionate interest in the land shall be added to the value of the applicant's proportionate interest in the mobile home and this value may be exempted up to the statutory limit.

(4) If a mobile home is owned as an estate by the entireties, the homestead exemptions of Section 196.031, F.S. and the additional homestead exemptions are applicable if either spouse qualifies.

(5) No homestead exemption shall be allowed by the property appraiser if there is no current license sticker on January 1, unless the property appraiser determines prior to the July 1 deadline for denial of the exemption that the mobile home was in fact permanently affixed on January 1 to real property and the owner of the mobile home is the same as the owner of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.075, 196.012, 196.031, 196.041, 196.081, 196.091, 196.101, 196.202 FS. History–New 5-13-92.

12D-7.014 Homestead Exemptions – Civil Rights.

(1) Although loss of suffrage is one consequence of a felony conviction, the person so convicted is not thereby deprived of his right to obtain homestead exemption.

(2) An unmarried minor whose disabilities of non-age have not been removed may not maintain a permanent home away from his parents such as to entitle him or her to homestead exemption. (Beckman v. Beckman, 43 So. 923 (Fla. 1907)).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031 FS. History–New 10-12-76, Formerly 12D-7.14.

12D-7.0142 Additional Homestead Exemption.

(1) A taxpayer who receives the $25,000 homestead exemption may claim the additional homestead exemption of up to $25,000 on the assessed value greater than $50,000.

(2) To apply for the additional homestead exemption, no new application form is needed. Form DR-501, (incorporated by reference in Rule 12D-16.002, F.A.C.), will be considered the application for exemption.

(3) The additional homestead exemption applies only to non-school levies.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 196.031, 196.075, 196.082, 196.196, 196.24 FS. History–New 11-1-12.

12D-7.0143 Additional Homestead Exemption Up To $50,000 for Persons 65 and Older Whose Household Income Does Not Exceed $20,000 Per Year.

(1) The following procedures shall apply in counties and municipalities that have granted an additional homestead exemption up to $50,000 for persons 65 and older on January 1, whose household adjusted gross income for the prior year does not exceed $20,000, adjusted beginning January 1, 2001, by the percentage change in the average cost-of-living index.

(2) A taxpayer claiming the additional exemption is required to submit a sworn statement of adjusted gross income of the household (Form DR-501SC, Sworn Statement of Adjusted Gross Income of Household and Return, incorporated by reference in Rule 12D-16.002, F.A.C.) to the property appraiser by March 1, comprising a confidential return of household income for the specified applicant and property. The sworn statement must be supported by copies of the following documents to be submitted for inspection by the property appraiser:

(a) Federal income tax returns for the prior year for each member of the household, which shall include the federal income tax returns 1040, 1040A, and 1040EZ, if any; and

(b) Any request for an extension of time to file federal income tax returns; and

(c) Any wage earnings statements for each member of the household, which shall include Forms W-2, RRB-1042S, SSA-1042S, 1099, 1099A, RRD 1099 and SSA-1099, if any.

(3) Proof of age shall be prima facie established for persons 65 and older by submission

of one of the following: certified copy of birth certificate; drivers license or Florida identification card; passport; life insurance policy in effect for more than two years; marriage certificate; Permanent Resident Card (formerly known as Alien Registration Card); certified school records; or certified census record. In the absence of one of these forms of identification, the property appraiser may rely on appropriate proof.

(4) Supporting documentation is not required to be submitted with the sworn statement for renewal of the exemption, unless requested by the property appraiser.

(5) The property appraiser may not grant or renew the exemption if the required documentation including what is requested by the property appraiser is not provided.

Rulemaking Authority 195.027(1), 196.075(5), 213.06(1) FS. Law Implemented 193.074, 196.075, 213.05 FS. History–New 12-30-99, Amended 12-30-02, 11-1-12.

12D-7.015 Educational Exemption.

(1) Actual membership in or a bona fide application for membership in the accreditation organizations or agencies enumerated in Section 196.012(5), F.S., shall constitute prima facie evidence that the applicant is an educational institution, the property of which may qualify for exemption.

(2) If the aforementioned application has not been made, the property appraiser, in determining whether the requirements of Section 196.198, F.S., have been satisfied, may consider information such as that considered by the accreditation organizations or agencies enumerated in Section 196.012(5), F.S., in granting membership, certification, or accreditation.

(3) A child care facility that achieves Gold Seal Quality status under Section 402.281, F.S., and that is either licensed under Section 402.305, F.S., or exempt from licensing under Section 402.316, F.S., is considered an educational institution for the education exemption from ad valorem tax.

(4) Facilities, or portions thereof, used to house a charter school which meet the qualifications for exemption are exempt from ad valorem taxation as provided under Section 196.1983, F.S.

(5) An institution of higher education participating in the Higher Educational Facilities Financing Act, created under Chapter 2001-79, Laws of Florida, is considered an educational institution for exemption from ad valorem tax. An institution of higher education, as defined, means an independent nonprofit college or university which is located in and chartered by the state; which is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools; which grants baccalaureate degrees; and which is not a state university or state community college.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.198, 196.1983, 402.26 FS., Chapter 2001-79, LOF. History– New 10-12-76, Formerly 12D-7.15, Amended 12-30-97, 12-30-99, 1-2-01, 12-3-01.

12D-7.0155 Enterprise Zone Exemption for Child Care Facilities.

The production by the operator of a child care facility, as defined in Section 402.302, F.S., of a current license by the Department of Children and Family Services or local licensing authority and certification of the child care facility's application by the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care facility is located, is prima facie evidence that the facility owner is entitled to exemption. To receive such certification, the facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Form DR-418E, (incorporated by reference in Rule 12D-16.002, F.A.C.) shall be used for this purpose.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.095 FS. History–New 12-30-99.

12D-7.016 Governmental Exemptions.

(1) State property used for a governmental purpose shall include such property used for a purpose for the benefit of the people of this state and which is essential to the existence of the state as a governmental agency or serves a function or purpose which would otherwise be a valid allocation of public funds.

(2) Real property of a county authority utilized for a governmental purpose shall be exempt from taxation. (Hillsborough Co. Aviation Authority v. Walden, 210 So.2d 193 (Fla. 1968)).

(3) Exclusive use of property for a municipal purpose shall be construed to mean a public purpose and exemption shall inure to the property itself, wherever located within the state when owned and used for municipal purposes. (Gwin v. City of Tallahassee, 132 So.2d 273 (Fla. 1961); Overstreet v. Indian Creek Village, 248 So.2d 2 (Fla. 1971)).

(4) Property exempt from ad valorem taxation as property of the United States includes:

(a) Any real property received or owned by the National Park Foundation.

(b) Any real property held by the Roosevelt Campobello International Park Commission.

(c) Any real property of the United States Housing Authority.

(5) Property not exempt from ad valorem taxation as property of the United States includes:

(a) Real property of federal and joint-stock land banks, national farm loan associations and federal land bank associations.

(b) Real property of national banking associations.

(c) Real property of federal home loan banks.

(d) Real property of federal savings and loan associations.

(e) Real property of federal credit unions.

(f) Leasehold interests in certain housing projects located on property held by the federal government. (Offutt Housing Co. v. Sarpy, 351 U.S. 253, 256).

(g) Real property of federal home loan mortgage corporations.

(h) Any real property acquired by the Secretary of Housing and Urban Development as a result of reinsurance pursuant to actions of the National Insurance Development Fund.

(i) Real property of Governmental National Mortgage Association and National Mortgage Association.

(6) Leasehold interests in governmentally owned real property used in an aeronautical activity as a full-service fixed-base operation which provides goods and services to the general aviation public in the promotion of air commerce are exempt from ad valorem taxation, provided the real property is designated as an aviation area which has aircraft taxiway access to an active runway for take-off on an airport layout plan approved by the Federal Aviation Authority.

(a) A fixed-base operator is an individual or firm operating at an airport and providing general aircraft services such as maintenance, storage, ground and flight instruction. See Appendix 5, Federal Aviation Authority Order 5190.6A.

(b) An "aeronautical activity" has been defined as any activity which involves, makes possible, or is required for the operation of aircraft, or which contributes to or is required for the safety of such operation. See Federal Aviation Authority Advisory Circular 150/5190-1A. The following examples are not considered aeronautical activities: ground transportation (taxis, car rentals, limousines); hotels and motels; restaurants; barber shops; travel agencies and auto parking lots.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.199 FS. History–New 10-12-76, Formerly 12D-7.16, Amended 12-27-94.

12D-7.018 Fraternal and Benevolent Organizations.

(1) The property of non-profit fraternal and benevolent organizations is entitled to full or predominant exemption from ad valorem taxation when used exclusively or predominantly for charitable, educational, literary, scientific or religious purposes. The extent of the exemption to be granted to fraternal and benevolent organizations shall be determined in accordance with those provisions of Chapter 196, F.S., which govern the exemption of all property used for charitable, educational, literary, scientific or religious purposes.

(2) The exclusive or predominant use of property or portions of property owned by fraternal and benevolent organizations and used for organization, planning, and fund-raising activity under Section 196.193(3), F.S., for charitable purposes constitutes the use of the property for exempt purposes to the extent of the exclusive or predominant use. The incidental use of said property for social, fraternal, or similar meetings shall not deprive the property of its exempt status. It is not necessary that public funds actually be allocated for such function or service pursuant to Section 196.012(7), F.S.

(3) Any part or portion of the real or personal property of a fraternal or benevolent organization leased or rented for commercial or other non-exempt purposes, or used by such organization for commercial purposes, such as a bar, restaurant, or swimming pool, shall not be exempt from ad valorem taxes but shall be taxable to the extent specified in

Sections 196.192 and 196.012(3), F.S. In determining commercial purposes, pursuant to Sections 196.195(2)(e) and 196.196(1)(b), F.S., the reasonableness of the charges in relation to the value of the services shall be considered as well as whether the excess is used to pay maintenance and operational expenses in furthering the exempt purposes or to provide services to persons unable to pay for the services.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.192, 196.195, 196.196 FS. History–New 10-12-76, Formerly 12D-7.18, Amended 11-21-91, 12-30-99.

12D-7.019 Tangible Personal Property Exemption.

(1) The filing of a complete Form DR-405, or Form DR-470A (incorporated by reference in Rule 12D-16.002, F.A.C.) shall be considered the application for exemption.

(2) Taxpayers who fail to file complete returns by April 1 or within any applicable extension period, shall not receive the $25,000 exemption. However, at the option of the property appraiser, owners of property previously assessed without a return being filed may qualify for the exemption without filing an initial return. Nothing in this rule shall preclude a property appraiser from requiring that Form DR-405 be filed. Returns not timely filed shall be subject to the penalties enumerated in Section 193.072, F.S. Claims of more exemptions than allowed under Section 196.183(1), F.S., are subject to the taxes exempted as a result of wrongfully claiming the additional exemptions plus penalties on these amounts as enumerated in Section 196.183(5), F.S.

(3) Section 196.183(1), F.S., states that a single return must be filed, and therefore a single exemption granted, for all freestanding equipment not located at the place where the owner of tangible personal property transacts business.

(4) “Site where the owner of tangible personal property transacts business”.

(a) Section 196.183(2), F.S., defines “site where the owner of tangible personal property transacts business”. A “site where the owner of tangible personal property transacts business” includes facilities where the business ships or receives goods, employees of the business are located, goods or equipment of the business are stored, or goods or services of the business are produced, manufactured, or developed, or similar facilities located in offices, stores, warehouses, plants, or other locations of the business. Sites where only the freestanding property of the owner is located shall not be considered sites where the owner of tangible personal property transacts business.

(b) Example: A business owns copying machines or other freestanding equipment for lease. The location where the copying machines are leased or where the freestanding equipment of the owner is placed does not constitute a site where the owner of the equipment transacts business. If it is not a site where one or more of the activities stated in subsection (a) occur, for purposes of the tangible personal property exemption, it is not considered a site where the owner transacts business.

(5) Property Appraiser Actions – Maintaining Assessment Roll Entry. For all freestanding equipment not located at a site where the owner of tangible personal property transacts business, and for which a single return is required, and for property assessed under Section

193.085, F.S., the property appraiser is responsible for allocating the exemption to those taxing jurisdictions in which freestanding equipment or property assessed under Section 193.085, F.S. is located. Allocation should be based on the proportionate share of the just value of such property in each jurisdiction. However, the amount of the exemption allocated to each taxing authority may not change following the extension of the tax roll under Section 193.122, F.S.

(6) By February 1 of each year, the property appraiser shall notify by mail all taxpayers whose requirement for filing an annual tangible personal property tax return was waived in the previous year. The notification shall state that a return must be filed if the value of the taxpayer's tangible personal property exceeds the exemption and shall include notification of the penalties for failure to file such a return. Form DR-405W (incorporated by reference in Rule 12D-16.002, F.A.C.), may be used by property appraisers at their option.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 193.063, 193.072, 193.114, 193.122, 196.183, 213.05 FS. History–New 11-1-12.

12D-7.020 Exemption for Real Property Dedicated in Perpetuity for Conservation.

(1) To apply for the exemption in Section 196.26, F.S., a property owner must submit an original application to the property appraiser by March 1, as outlined in Section 196.011, F.S.

(2) The Department prescribes Form DR-418C, Real Property Dedicated in Perpetuity for Conservation, Exemption Application, incorporated by reference in Rule 12D-16.002, F.A.C. Property owners must use this form to apply for the exemption in Section 196.26, F.S.

(3) The Department prescribes Form DR-418CR, Real Property Dedicated in Perpetuity for Conservation, Exemption Renewal, incorporated by reference in Rule 12D-16.002, F.A.C. After the first year a property receives the exemption in Section 196.26, F.S., the property appraiser must mail a renewal application to the property owner by February 1. The property owner must complete and return the renewal application to the property appraiser by March 1.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.011, 196.26, 213.05 FS. History–New 11-1-12.

CHAPTER 12D-8
ASSESSMENT ROLL PREPARATION AND APPROVAL

12D-8.001 All Property to Be Assessed
12D-8.002 Completion and Submission of Assessment Rolls
12D-8.003 Possessory Interest on the Roll
12D-8.004 Notice of Proposed Increase of Assessment from Prior Year
12D-8.005 Assessing Property Not Returned as Required by Law and Penalties Thereon
12D-8.006 Assessment of Property for Back Taxes
12D-8.0061 Assessments; Homestead Property Assessments at Just Value
12D-8.0062 Assessments; Homestead; Limitations
12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead
12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead
12D-8.00659 Notice of Change of Ownership or Control of Non-Homestead Property
12D-8.0068 Reduction in Assessment for Living Quarters of Parents or Grandparents
12D-8.007 Preparation of Assessment Rolls
12D-8.008 Additional Requirements for Preparation of the Real Property Roll
12D-8.009 Additional Requirements for Preparation of Tangible Personal Property Assessment Roll
12D-8.010 Uniform Definitions for Computer Files
12D-8.011 Uniform Standards for Computer Operations: Minimum Data Requirements
12D-8.013 Submission of Computer Tape Materials to the Department
12D-8.015 Extension of the Assessment Rolls
12D-8.016 Certification of Assessment Rolls by the Appraiser
12D-8.017 Distribution of Assessment Rolls
12D-8.018 Recapitulations of Assessment Rolls
12D-8.019 Post-audit Review
12D-8.020 Approval of Assessment Rolls by the Department of Revenue
12D-8.021 Procedure for the Correction of Errors by Property Appraisers
12D-8.022 Reporting of Fiscal Data by Fiscally Constrained Counties to the Department of Revenue

12D-8.001 All Property to Be Assessed.

(1) General.

(a) The property appraiser shall make a determination of the value of all property (whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use) located within the county according to its just or fair market value on the first day of January of each year and enter the same upon the appropriate assessment roll under the heading “Just Value.” If the parcel qualifies for a classified use assessment, the classified use value shall be shown under the heading “Classified Use Value.”

(b) The following are specifically excluded from the requirements of paragraph (a) above:

1. Streets, roads, and highways. The appraiser is not required to, but may assess and include on the appropriate assessment roll streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state or federal agency.

a. The terms "streets", "roads", and "highways" include all public rights-of-way for either or both pedestrian or vehicular travel.

b. The phrase "or otherwise acquired" shall mean that title to the property is vested in the municipality, county, state, or federal agency and shall not include an easement or mere right of use.

2. Improvements or portions not substantially completed on January 1 shall have no value placed thereon.

3. Inventory is exempt.

4. Growing annual agricultural crops, nonbearing fruit trees, nursery stock.

5. Household goods and personal effects of every person residing and making his or her permanent home in this state are exempt from taxation. Title to such household goods and personal effects may be held individually, by the entireties, jointly, or in common with others. Storage in a warehouse, or other place of safekeeping, in and of itself, does not alter the status of such property. Personal effects is a category of personal property which includes such items as clothing, jewelry, tools, and hobby equipment. No return of such property or claim for exemption need be filed by an eligible owner and no entries need be shown on the assessment roll.

(2) Agricultural lands shall be assessed in accordance with the provisions of Section 193.461, F.S., and these rules and regulations.

(3) Pollution control devices shall be assessed in accordance with the provisions of Section 193.621, F.S., and these rules and regulations.

(4) Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted shall be assessed in accordance with the provisions of Section 193.501, F.S., and these rules.

(a) Petition – On or before April 1 of each year any taxpayer claiming right of assessment for ad valorem tax purposes under this rule and Section 193.501, F.S., may file a petition with the property appraiser requesting reclassification and reassessment of the land for the upcoming tax year.

(b) In the event the property appraiser determines that land development covenants, restrictions, rules or regulations imposed upon property described in said petition render development to the highest and best use no longer possible, he or she shall reclassify and reassess the property described in the petition and enter the new assessed valuation for the property on the roll with a notation indicating that this property receives special consideration as a result of development restrictions. For the purpose of complying with Section 193.501(7)(a), F.S., the property appraiser will also maintain a record of the value

of such property as if the development rights had not been conveyed and the conservation restrictions had not been covenanted.

(5) Land Subject to a Moratorium (Section 193.011(2), F.S.).

(a) The property appraiser shall consider any moratorium imposed by law, ordinance, regulation, resolution, proclamation, or motion adopted by any governmental body or agency which prohibits, restricts, or impairs the ability of a taxpayer to improve or develop his property to its highest and best use in determining the value of the property.

1. The taxpayer, whose property is so affected, may file a petition with the property appraiser on or before April 1 requesting reclassification and reassessment for the current tax year.

2. The taxpayer's right to receive a reclassification and reassessment under this rule and Section 193.011(2), F.S., shall not be impaired by his failure to file said petition with the property appraiser.

(b) In the event the property appraiser determines that restrictions placed upon land subject to a moratorium render development to the highest and best use no longer possible, he shall reclassify and reassess the property.

(6) High-water recharge lands shall be classified in accordance with Section 193.625, F.S. The assessment of high-water recharge lands must be based upon a formula adopted by ordinance by counties choosing to have a high-water recharge protection tax assessment program.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 192.042, 193.011, 193.052, 193.062, 193.085, 193.114, 193.451, 193.461, 193.501, 193.621, 193.625, 194.011, 213.05 FS. History–New 12-7-76, Formerly 12D-8.01, Amended 12-25-96, 1-31-99.

12D-8.002 Completion and Submission of Assessment Rolls.

(1) The property appraiser shall complete the valuation of all property within his or her county and shall enter the valuations on the appropriate assessment roll not later than July 1 of each year.

(2) The Executive Director may, for a good cause shown, extend beyond July 1 the time for completion of any assessment roll.

(a) In requesting an extension of time for completion of assessments, the property appraiser shall file a request for such extension on a form prescribed by the Department or in an official letter which shall include the following:

1. An indication of the assessment roll or rolls for which an extension of time is requested for completion and the property appraiser's estimate of the time needed for completion of each such roll.

2. The specific grounds upon which the request for extension of the time of completion of the assessment roll or rolls is based.

3. A statement that "the failure to complete the assessment roll(s) not later than July 1 of the taxable year is not due to negligence, carelessness, nor dilatory action over which I exercise any power, authority, or control."

4. Date and signature of the property appraiser making the request.

5. If the request for extension of time is for more than 10 days and the request is not received in the office of the Executive Director prior to June 10 of the year in which the request is made, a statement as to why the request was not filed prior to June 10. A request for an extension of time of 10 days or less may be made at any time provided the request is received by the Executive Director prior to July 1.

(b) The Executive Director, the Executive Director's designee, may

1. Require such additional information from the property appraiser as he or she may deem necessary in connection with the request for extension;

2. Conduct an investigation to determine the need for the requested extension and such other information as may be pertinent;

3. Grant to each property appraiser requesting it, one extension of time for the completion of any one or more of the assessment rolls for a period of not more than 10 days beyond July 1 of any year at his or her discretion.

4. Grant one or more extensions of time to a day certain to any property appraiser for the completion of any one or more of the assessment rolls for a period exceeding 10 days upon a finding that the extension is warranted by reason of one or more of the following:

a. A total reappraisal, to be included on the assessment roll or rolls, for which a request for extension of time has been requested is in progress, and such program has been conducted in a manner to avoid causing unreasonable or undue delay in completion of the assessment rolls.

b. An act or occurrence beyond the control of man, such as, but not limited to, destruction of records or equipment needed to compile an assessment roll, fire, flood, hurricane, or other natural catastrophe, or death;

c. An occurrence or non-occurrence not beyond the control of man, when such occurrence or non-occurrence was not for the purpose of delaying the completion of the assessment roll or rolls on the date fixed by law, July 1.

(3) Each assessment roll shall be submitted to the Executive Director of the Department of Revenue for review in the manner and form prescribed by the Department on or before the first Monday in July; however, an extension granted under subsection (2) above shall likewise extend the time for submission.

(4) Accompanying the assessment roll submitted to the Executive Director shall be, on a form provided by the Department, an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value. Complete, clear, and accurate documentation for each adjustment under Section 193.011(8), F.S., exceeding fifteen percent shall accompany this summary detailing how that percentage adjustment was calculated. This documentation shall include individual data for all sales used and a narrative on the procedures used in the study. In addition, an accurate tabular summary of per acre land valuations used for each class of agricultural property in preparing the assessment roll shall be submitted with the assessment roll to the Executive Director.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.011, 193.023,

193.114, 193.1142, 193.122, 213.05 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.02.

12D-8.003 Possessory Interest on the Roll.

The property appraiser shall enter the assessed value of an assessable possessory interest on the appropriate assessment roll according to the nature or character of the property possessed. Stated in other terms, if the possessory interest is in real property, then the assessment shall appear on the real property assessment roll; if it is an interest in tangible personal property or inventory, then the assessment shall appear on the Tangible Personal Property Assessment Roll.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.011, 193.085, 193.114, 213.05 FS. History–New 12-7-76, Formerly 12D-8.03.

12D-8.004 Notice of Proposed Increase of Assessment from Prior Year.

The notice mailed pursuant to Section 194.011, F.S., and Rule 12D-8.005, F.A.C., shall contain a statement advising the taxpayer that:

(1) Upon request the property appraiser or a member of his or her staff shall agree to a conference regarding the correctness of the assessment, and

(2) He or she has a right to petition to the value adjustment board, and the procedures for doing so.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.011, 213.05 FS. History–New 12-7-76, Amended 7-10-78, Formerly 12D-8.04.

12D-8.005 Assessing Property Not Returned as Required by Law and Penalties Thereon.

(1) The due date without an extension granted pursuant to Section 193.063, F.S., is April 1.

(a) If the taxpayer has failed to file a return on or before the due date, including any extensions, then, based upon the best information available, the property appraiser shall list the appropriate property on a return, assess it, and apply the 25 percent penalty thereon. An assessment made in this manner shall be considered an increased assessment and notice must be sent thereof in accordance with the provisions of Section 194.011, F.S., and Rule 12D-8.004, F.A.C.

(b) If a return is filed before the fifth month from the due date or the extended due date of the return, the penalty shall be reduced in accordance with the penalty schedule in Section 193.072(1)(b), F.S., and the property appraiser is authorized to waive the penalty entirely upon finding that good cause has been shown.

(2) When a return is filed, the property appraiser shall ascertain whether all property required to be returned is listed. If such property is unlisted on the return, the property appraiser shall:

(a) As soon as practicable after filing the return and based upon the best information available, list the property on the return, assess it, apply the 15 percent penalty thereon and

to this sum apply any penalties provided in subsection (1) of this rule as may be appropriate. Assessing the property in this manner shall be considered an increased assessment and notice must be sent thereof in accordance with the provisions of Section 194.011(2), F.S., and Rule 12D-8.004, F.A.C.

(b) If the unlisted property is properly listed by the taxpayer, the property appraiser is authorized to reduce or waive the penalty entirely upon finding that good cause has been shown.

(3) When a return has property unlisted that renders the return so deficient as to indicate an intent to evade or illegally avoid the payment of lawful taxes, it shall be deemed a failure to file a return.

(4) For the purposes of determining whether a return was filed late or property was unlisted with the intention of illegally avoiding the payment of lawful taxes, consideration shall be given as to whether the taxpayer made a late or corrective filing before he was notified of an increased assessment.

(5) The property appraiser shall briefly state, in writing on the return, those facts and circumstances constituting good cause for waiving or reducing a penalty. The property appraiser shall reduce or waive penalty only upon a proper finding of good cause shown. "Good cause" means the exercise of ordinary care and prudence in the particular circumstances in complying with the law.

(6) Penalties shall be waived only as authorized by this rule.

(7) If no return is filed for two successive years, the property appraiser shall, for the second year no return is filed, inspect the property, examine the property owner's financial records, or otherwise in good faith attempt to ascertain the just value of the property before otherwise assessing the property as provided in subsection (1) of this rule.

(8) The property appraiser may not waive or reduce penalties levied on railroad and other property assessed by the Department of Revenue.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.063, 193.072, 193.073, 193.155, 213.05 FS. History–New 12-7-76, Formerly 12D-8.05, Amended 12-27-94, 12-28-95, 12-31-98, 12-30-99.

12D-8.006 Assessment of Property for Back Taxes.

(1) "Escape taxation" means to get free of tax, to avoid taxation, to be missed from being taxed, or to be forgotten for tax purposes. Improvements, changes, or additions which were not taxed because of a clerical or some other error and are a part of and encompassed by a real property parcel which has been duly assessed and certified, should be included in this definition if back taxes are due under Section 193.073, 193.092, or 193.155(8), F.S. Property under-assessed due to an error in judgment should be excluded from this definition. Korash v. Mills, 263 So.2d 579 (Fla. 1972).

(2) The property appraiser shall, in addition to the assessment for the current year:

(a) Make a separate assessment for each year (not to exceed three) that the property has been entirely omitted from the assessment roll;

(b) Determine the value of the property as it existed on January 1 of each year that the property escaped taxation;

(c) Distinctly note on the assessment roll the year for which each assessment is made; and

(d) Apply the millage levy for the year taxation was escaped, add the penalties, if applicable, and extend the tax. This shall be done for each year the property has escaped taxation, not to exceed three years.

(e) Assessments for back taxes shall appear on the assessment roll immediately following the assessment of the property for the current year, or on a supplemental roll immediately following the current roll.

(f) Any tabulation of valuations from the current roll shall not include assessments for back taxes but shall include, immediately after tabulations of the current roll totals, the corresponding tabulations for back assessed property with a notation identifying the figure as such.

(3) Back assessments of assessable leasehold or possessory interest in property of the United States, of the state, or any political subdivision, municipality, agency, authority, or other public body corporate of the state, are enforced as a personal obligation of the lessee and shall be placed on the roll in the name of the holder of the leasehold in the year(s) taxation was escaped.

(4) Back assessments of property acquired by a bona fide purchaser that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with Section 193.092(1), F.S. A "bona fide purchaser" means a purchaser, for value, in good faith, before the certification of the assessment of back taxes to the tax collector for collection.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.073, 193.092, 193.155, 213.05 FS. History–New 12-7-76, Formerly 12D-8.06, Amended 12-27-94, 12-31-98, 12-30-02.

12D-8.0061 Assessments; Homestead Property Assessments at Just Value.

(1) Real property shall be assessed at just value as of January 1 of the year in which the property first receives the exemption.

(2) Real property shall be assessed at just value as of January 1 of the year following any change of ownership. If the change of ownership occurs on January 1, subsection (1) shall apply. For purposes of this section, a change of ownership includes any transfer of homestead property receiving the exemption, but does not include any of the following:

(a) Any transfer in which the person who receives homestead exemption is the same person who was entitled to receive homestead exemption on that property before the transfer, and

1. The transfer is to correct an error; or

2. The transfer is between legal and equitable title or equitable and equitable title and no other person applies for a homestead exemption on the property; or

3. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, a change of ownership occurs if any additional individual named as grantee applies for a homestead exemption on the property.

(b) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage, provided that the transferee applies for the exemption and is otherwise entitled to the exemption;

(c) The transfer, upon the death of the owner, is between owner and a legal or natural dependent who permanently resides on the property; or

(d) The transfer occurs by operation of law to the surviving spouse or minor child or children under Section 732.401, F.S.

(3) A leasehold interest that qualifies for the homestead exemption under Section 196.031 or 196.041, F.S., shall be treaded as an equitable interest in the property for purposes of subsection (2).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 213.05 FS. History–New 12-27-94, Amended 10-2-07, 11-1-12.

12D-8.0062 Assessments; Homestead; Limitations.

(1) This rule shall govern the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(c), Florida Constitution and Section 193.155, F.S., except as provided in Rules 12D-8.0061, 12D-8.0063, and 12D-8.0064, F.A.C., relating to changes, additions or improvements, changes of ownership, and corrections.

(2) Just value is the standard for assessment of homestead property, subject to the provisions of Article VII, Section 4(c), Florida Constitution. Therefore, the property appraiser is required to determine the just value of each individual homestead property on January 1 of each year as provided in Section 193.011, F.S.

(3) Unless subsection (5) or (6) of this rule require a lower assessment, the assessed value shall be equal to the just value as determined under subsection (2) of this rule.

(4) The assessed value of each individual homestead property shall change annually, but shall not exceed just value.

(5) Where the current year just value of an individual property exceeds the prior year assessed value, the property appraiser is required to increase the prior year’s assessed value by the lower of:

(a) Three percent; or

(b) The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(6) If the percentage change in the Consumer Price Index (CPI) referenced in paragraph (5)(b) is negative, then the assessed value shall be the prior year's assessed value decreased by that percentage.

(7) The assessed value of an individual homestead property shall not exceed just value.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.031, 213.05 FS. History–New 10-4-95.

12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead.

(1) Any change, addition, or improvement, excluding normal maintenance, to a homestead, including an owner's apportioned share of common areas directly benefiting the homestead, shall be determined and assessed at just value, and added to the assessed value of the homestead as of January 1 of the year following the substantial completion of the change, addition, or improvement.

(2) The measure of this incremental, just value amount for purposes of subsection (1), shall be determined directly by considering mass data collected, market evidence, and cost, or by taking the difference between the following:

(a) Just value of the homestead as of January 1 of the year following any change, addition, or improvement, adjusted for any change in value during the year due to normal market factors, and

(b) Just value of the homestead as of January 1 of the year of the change, addition, or improvement.

(3) General rules for assessment of changes, additions, or improvements; see paragraphs (a) through (d); for special rules for 2004 named storms see paragraph (e).

(a) Changes, additions, or improvements do not include replacement of a portion of homestead property damaged or destroyed by misfortune or calamity when:

1.a. The square footage of the property as repaired or replaced does not cause the total square footage to exceed 1.500 square feet, or

b. The square footage of the property as repaired or replaced does not exceed 110 percent of the square footage of the property before the damage or destruction; and

2. The changes, additions, or improvements are commenced within 3 years after the January 1 following the damage or destruction.

(b) When the repair or replacement of such properties results in square footage greater than 1,500 square feet or otherwise greater than 110 percent of the square footage before the damage, such repair or replacement shall be treated as a change, addition, or improvement. The homestead property's just value shall be increased by the just value of that portion of the changed or improved property in excess of 1,500 square feet or in excess of 110 percent of the square footage of the property before the damage, and that just value shall be added to the assessed value (including the assessment limitation change) of the home-

stead as of January 1 of the year following the substantial completion of the replacement of the damaged or destroyed portion.

(c) Changes additions or improvements to homestead property rendered uninhabitable in one or more of the named 2004 storms is limited to the square footage exceeding 110 percent of the homestead property's total square footage. However, such homestead properties which are rebuilt up to 1,500 total square feet are not considered changes, additions or improvements subject to assessment at just value.

(d) These provisions apply to changes, additions or improvements commenced within 3 years after January 1 following the damage or destruction of the homestead and apply retroactively to January 1, 2006.

(e) Assessment of certain homestead property damaged in 2004 named storms. Notwithstanding the provisions of Section 193.155(4), F.S., the assessment at just value for changes, additions, or improvements to homestead property rendered uninhabitable in one or more of the named storms of 2004 shall be limited to the square footage exceeding 110 percent of the homestead property's total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an addition, or an improvement that is subject to assessment at just value. The provisions of this paragraph are limited to homestead properties in which repairs are commenced by January 1, 2008, and apply retroactively to January 1, 2005.

(4) When any portion of homestead property damaged by misfortune or calamity is not replaced, or the square footage of the property after repair or replacement is less than 100 percent of the square footage prior to the damage or destruction, the assessed value of the property will be reduced by the assessed value of the destroyed or damaged portion of the property. Likewise, the just value of the property shall be reduced to the just value of the property after the destruction or damage of the property. If the just value after the damage or destruction is less than the total assessed value before the damage or destruction, the assessed value will be lowered to the just value.

(5) The provisions of subsection (3) of this rule section also apply to property where the owner permanently resides on the property when the damage or destruction occurred; the owner is not entitled to homestead exemption on January 1 of the year in which the damage or destruction occurred; and the owner applies for and receives homestead exemption on the property the following year.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.042, 193.011, 193.023, 193.155, 193.1551, 213.05 FS. History– New 12-27-94, Amended 12-25-96, 1-16-06, 11-20-07.

12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.

(1) This rule shall apply where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser shall determine the just value for such change, addition, or improvement as provided in Rule 12D-8.0063, F.A.C., and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made as provided in subsection 12D-8.0063(1), F.A.C. The property appraiser shall adjust the assessed value of the homestead property for all subsequent years.

(2) If an error is made in the assessment of any homestead due to a material mistake of fact concerning an essential characteristic of the property, the assessment shall be adjusted for each erroneous year. This adjustment is for prospective application only. For purposes of this subsection, the term "material mistake of fact" means any and all mistakes of fact, relating to physical characteristics of property, considered in arriving at the assessed value of a property that, if corrected, would affect the assessed value of that property.

(3) This subsection shall apply where the property appraiser determines that a person who was not entitled to the homestead exemption or the homestead property assessment increase limitation was granted it for any year or years within the prior 10 years.

(a) The property appraiser shall take the following actions:

1. Serve upon the owner a notice of intent to record a notice of tax lien in the amount of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest on the unpaid taxes per year.

2. Record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.

3. The property appraiser shall correct the rolls to disallow the exemption and the homestead assessment increase limitation for any years to which the owner was not entitled to either.

(b) Where the notice is served by U.S. mail or by certified mail, the 30-day period shall be calculated from the date the notice was delivered into the mails and postmarked.

(c) In the case of the homestead exemption, the unpaid taxes shall be the taxes on the amount of the exemption which the person received but to which the person was not entitled. Where a person is improperly granted a homestead exemption due to a clerical mistake or omission by the property appraiser, the lien shall include the unpaid taxes but not penalty and interest.

(d) In the case of the homestead property assessment increase limitation, the unpaid taxes shall be the taxes on the amount of the difference between the assessed value and the just value for each year. Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation following a change of ownership, the person shall not be required to pay the unpaid taxes, penalty and interest.

(e) The amounts determined under paragraphs (c) and (d) shall be added together and entered on the notice of intent and on the notice of lien.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161, 213.05 FS. History–New 12-27-94, Amended 12-28-95.

12D-8.00659 Notice of Change of Ownership or Control of Non-Homestead Property.

(1) Any person or entity that owns non-homestead property that is entitled to receive the 10 percent assessment increase limitation under Section 193.1554 or 193.1555, F.S., must notify the property appraiser of the county where the property is located of any change of ownership or control as defined in Sections 193.1554(5) and 193.1555(5), F.S. This notification is not required if a deed or other instrument of title has been recorded in the county where the parcel is located.

(2) As provided in Sections 193.1554(5) and 193.1555(5), F.S., a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than fifty (50) percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value.

(3) For purposes of a transfer of control, "controlling ownership rights" means voting capital stock or other ownership interest that legally carries voting rights or the right to participate in management and control of the legal entity's activities. The term also includes an ownership interest in property owned by a limited liability company or limited partnership that is treated as owned by its sole member or sole general partner.

(4)(a) A cumulative transfer of control of the legal entity that owns the property happens when any of the following occur:

1. The ownership of the controlling ownership rights changes and either:

a. A shareholder or other owner that did not own more than fifty (50) percent of the controlling ownership rights becomes an owner of more than fifty (50) percent of the controlling ownership rights; or

b. A shareholder or other owner that owned more than fifty (50) percent of the controlling ownership rights becomes an owner of less than fifty (50) percent of the controlling ownership rights.

2.a. There is a change of all general partners; or

b. Among all general partners the ownership of the controlling ownership rights changes as described in subparagraph 1. above.

(b) If the articles of incorporation and bylaws or other governing organizational documents of a legal entity require a two-thirds majority or other supermajority vote of the voting shareholders or other owners to approve a decision, the supermajority shall be used instead of the fifty (50) percent for purposes of paragraph (a) above.

(5) There is no change of ownership if:

(a) The transfer of title is to correct an error;

(b) The transfer is between legal and equitable title; or

(c) For "non-homestead residential property" as defined in Section 193.1554(1), F.S., the transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage. This paragraph does not apply to non-residential property that is subject to Section 193.1555, F.S.

(6) For a publicly traded company, there is no change of ownership or control if the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or an acquisition by another company, including an acquisition by acquiring outstanding shares of the company.

(7)(a) For changes of ownership or control, as referenced in subsection (2) of this rule, the owner must complete and send Form DR-430, Change of Ownership or Control, Non-Homestead Property, to the property appraiser unless a deed or other instrument of title has been recorded in the county where the parcel is located. This form is adopted by the Department of Revenue and incorporated by reference in Rule 12D-16.002, F.A.C. If one owner completes and sends a Form DR-430 to the property appraiser, another owner is not required to send an additional Form DR-430.

(b) Form DR-430M, Change of Ownership or Control, Multiple Parcels, which is incorporated by reference in Rule 12D-16.002, F.A.C., may be used as an attachment to Form DR-430. A property owner may use DR-430M to list all property owned or controlled in the state for which a change of ownership or control has occurred. A copy of the form should be sent to each county property appraiser where a parcel is located.

(c) On January 1, property assessed under Sections 193.1554 and 193.1555, F.S., must be assessed at just value if the property has had a change of ownership or control since the January 1, when the property was most recently assessed at just value.

(d) The property appraiser is required to record a tax lien on any property owned by a person or entity that was granted, but not entitled to, the property assessment limitation under Section 193.1554 or 193.1555, F.S.

(e) The property appraiser shall use the information provided on the Form DR-430 to assess property as provided in Sections 193.1554, 193.1555, and 193.1556, F.S. For listing ownership on the assessment rolls, the property appraiser must not use Form DR-430 as a substitute for a deed or other instrument of title in the public records.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1554, 193.1555, 193.1556 FS. History–New 11-1-12.

12D-8.0068 Reduction in Assessment for Living Quarters of Parents or Grandparents.

(1)(a) In accordance with Section 193.703, F.S., and s. 4(e), Art. VII of the State Constitution, the board of county commissioners of any county may adopt an ordinance to provide for a reduction in the assessed value of homestead property equal to any increase

in assessed value of the property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age. The board of county commissioners shall deliver a copy of any ordinance adopted under Section 193.703, F.S., to the property appraiser.

(b) The reduction in assessed value resulting from an ordinance adopted pursuant to Section 193.703, F.S., shall be applicable to the property tax levies of all taxing authorities levying tax within the county.

(2) A reduction may be granted under subsection (1) only to the owner of homestead property where the construction or reconstruction is consistent with local land development regulations, including, where applicable, proper application for a building permit.

(3) In order to qualify for the assessment reduction pursuant to this section, property must meet the following requirements:

(a) The construction or reconstruction for which the assessment reduction is granted must have been substantially completed on or before the January 1 on which the assessment reduction for that property will first be applied.

(b) The property to which the assessment reduction applies must qualify for a homestead exemption at the time the construction or reconstruction is substantially complete and each year thereafter.

(c) The qualified parent or grandparent must permanently reside on the property on January 1 of the year the assessment reduction first applies and each year thereafter.

(d) The construction or reconstruction must have been substantially completed after January 7, 2003, the effective date of Section 193.703, F.S.

(4)(a) The term “qualified parent or grandparent” means the parent or grandparent residing in the living quarters, as their primary residence, constructed or reconstructed on property qualifying for assessment reduction pursuant to Section 193.703, F.S., on January 1 of the year the assessment reduction first applies and each year thereafter. Such parent or grandparent must be the natural or adoptive parent or grandparent of the owner, or the owner’s spouse, of the homestead property on which the construction or reconstruction occurred.

(b) “Primary residence” shall mean that the parent or grandparent does not claim a homestead exemption elsewhere in Florida. Such parent or grandparent cannot qualify as a permanent resident for purposes of being granted a homestead exemption or tax credit on any other property, whether in Florida or in another state. If such parent or grandparent receives or claims the benefit of an ad valorem tax exemption or a tax credit elsewhere in Florida or in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit, such parent or grandparent is not a qualified parent or grandparent under this subsection and the owner is not entitled to the reduction for living quarters provided by this section.

(c) At least one qualifying parent or grandparent must be at least 62 years of age.

(d) In determining that the parent or grandparent is the natural or adoptive parent or grandparent of the owner or the owner's spouse and that the age requirements are met, the property appraiser shall rely on an application by the property owner and such other information as the property appraiser determines is relevant.

(5) Construction or reconstruction qualifying as providing living quarters pursuant to this section is limited to additions and renovations made for the purpose of allowing qualified parents or grandparents to permanently reside on the property. Such additions or renovations may include the construction of a separate building on the same parcel or may be an addition to or renovation of the existing structure. Construction or reconstruction shall be considered as being for the purpose of providing living quarters for parents or grandparents if it is directly related to providing the amenities necessary for the parent or grandparent to reside on the same property with their child or grandchild. In making this determination, the property appraiser shall rely on an application by the property owner and such other information as the property appraiser determines is relevant.

(6)(a) On the first January 1 on which the construction or reconstruction qualifying as providing living quarters is substantially complete, the property appraiser shall determine the increase in the just value of the property due to such construction or reconstruction. For that year and each year thereafter in which the property qualifies for the assessment reduction, the assessed value calculated pursuant to Section 193.155, F.S., shall be reduced by the amount so determined. In no year may the assessment reduction, inclusive and aggregate of all qualifying parents or grandparents, exceed twenty percent of the total assessed value of the property as improved prior to the assessment reduction being taken. If in any year the reduction as calculated pursuant to this subsection exceeds twenty percent of assessed value, the reduction shall be reduced to equal twenty percent.

(b) Construction or reconstruction can qualify under paragraph (4)(a) in a later year, as long as the owner makes an application for the January 1 on which a qualifying parent or grandparent meets the requirements of paragraph (4)(b). The owner must certify in such application as to the date the construction or reconstruction was substantially complete and that it was for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse as described in paragraph (1)(a). In such case, the property appraiser shall determine the increase in the just value of the property due to such construction or reconstruction as of the first January 1 on which it was substantially complete. However, no reduction shall be granted in any year until a qualifying parent or grandparent meets the requirements of paragraph (4)(b).

(7) Further construction or reconstruction to the same property meeting the requirements of subsection (5) for the qualified parent or grandparent residing primarily on the property may also receive an assessment reduction pursuant to this section. Construction or reconstruction for another qualified parent or grandparent may also receive an assessment reduction. The assessment reduction for such construction or reconstruction shall be calculated pursuant to this section for the first January 1 after such construction or

reconstruction is substantially complete. However, in no year may the total of all applicable assessment reductions exceed twenty percent of the assessed value of the property.

(8) The assessment reduction shall apply only while the qualified parent or grandparent continues to reside primarily on the property and all other requirements of this section are met. The provisions of subsections (1), (5), (6), (7), and (8) of Section 196.011, F.S., governing applications for exemption are applicable to the granting of an assessment reduction. The property owner must apply for the assessment reduction annually.

(9) The amount of the assessment reduction under Section 193.703, F.S., shall be placed on the roll after a change in ownership, when the property is no longer homestead, or when the parent or grandparent discontinues residing on the property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.703, 196.011, 213.05 FS. History–New 1-26-04.

12D-8.007 Preparation of Assessment Rolls.

(1) Each property appraiser shall prepare the following assessment rolls:

(a) Real property assessment roll;

(b) Tangible personal property assessment roll; this roll shall include all locally assessed taxable tangible personal property; and

(c) Centrally assessed property assessment roll.

(2) Each of the assessment rolls shall include:

(a) The owner or fiduciary responsible for payment of taxes on the property, his or her address including postal zip code, and an indication of the fiduciary capacity (such as executor, administrator, trustee, etc.,) as appropriate. The assessment roll for real property shall include the social security number of the applicant receiving an exemption under Sections 196.031, 196.081, 196.091, 196.101, or 196.202, F.S., and of the applicant's spouse, if any, when such social security number is required by Section 196.011, F.S., and subsection 12D-7.001(4), F.A.C. The social security numbers received by property appraisers on applications for property tax exemption are confidential. Copies of all documents, containing the social security numbers so received, furnished by the property appraiser to anyone, must exclude the social security numbers, except for copies furnished to the Department of Revenue.

(b) The just value of all property determined under these rules and Section 193.011, F.S., shall be entered on the assessment roll form and properly identified as such by placement under the proper column heading on the assessment roll form or by words, abbreviations, code symbols or figures set opposite.

(c) When property is wholly or partially exempt (which for the purpose of this rule shall include immune as well as exempt property) from taxation, the appraiser shall enter on the assessment roll the amount of the exemption so as to be able to determine, by category, the total amount of exempt property on the roll. The categories may be indicated by words, abbreviations, code symbols or figures. Two or more categories of exemption

may be included under one entry so long as such inclusion is clearly indicated and identified, and so long as the separate dollar amounts applicable to each exemption are clearly discernable.

(d) The assessment roll shall identify the taxable value of the property being assessed. The taxable value is the value remaining and upon which the tax is actually calculated after allowance of all lawful exemptions, either from the assessed value or the classified use value, as is appropriate. The taxable value shall be entered on the assessment roll form and properly identified as such by placement under the proper column heading on the assessment roll. The taxable value may be identified by words, abbreviations, code symbols or figures placed in a properly identified column on the assessment roll. In the event that various millages applying to different taxable values are levied against a parcel, each taxable value shall be shown.

(e) The millage levied against the property shall be indicated on the roll. The individual millages levied on the property, by each taxing authority in which the property is located, may be shown or the total aggregate millage of all such taxing authorities may be shown or expressed by code or symbols provided an explanation of the code or symbols is attached to the roll and a copy thereof included in each segment or column of the roll contained in a binder, provided that each of the combined millages applies to the same taxable value.

(f) The appraiser shall extend the assessment roll by converting the millage to a decimal number (1 mill = .001 dollars) and then multiplying by the taxable value (as defined in paragraph (d) above) to determine the tax on such property. The appraiser may, in extending the roll, make such entries as to class, location, or otherwise as is appropriate or convenient for administration so long as the requirements of paragraph (g) are met.

(g) The amount of the aggregate taxes levied on the property shall be shown on the assessment roll expressed in figures representing dollars and cents. The appraiser may include on the assessment roll such other information or breakdown of the amounts of taxes levied by class, location, or otherwise as is convenient for administration.

(3) The requirements set forth in this rule are the minimum requirements only and nothing contained herein shall be construed to prohibit or restrict the appraiser in including additional information or further subdividing categories of exemptions or expressing millage levies or amounts of tax in a more detailed manner so long as the minimum requirements are met.

Rulemaking Authority 195.027(1), 195.052, 213.06(1) FS. Law Implemented 193.114, 193.1142, 213.05 FS. History–New 12-7-76, Formerly 12D-8.07, Amended 12-27-94, 12-31-98.

12D-8.008 Additional Requirements for Preparation of the Real Property Roll.

(1) In addition to the requirements of Rule 12D-8.007, F.A.C., the Real Property Roll for each county shall include a description of the property assessed or a cross-reference to the description which shall be accurate and certain enough to give to the taxpayer the necessary notice of the tax assessed against the particular piece of property; the description

so cross-referenced shall afford an adequate conveyance to the purchaser at a sale of the property for satisfaction of a lien originating in the non-payment of the tax. The Official Record Book and Page number of the conveyance upon which the owner of record's title is based shall also be shown, provided such information has been gathered pursuant to paragraph 12D-8.011(1)(m), F.A.C.

(a) All descriptions of real property shall be based upon reference to the government grid system survey (Section, Township, Range) in general use in this state, provided:

1. Where real property has been subdivided into lots according to a map or plat duly recorded in the office of the Clerk of Circuit Court of the county in which the lands are located, or is a condominium or co-operative apartment, the description of real property shall, in addition to Section, Township, Range, be based upon reference to such map or plat. (Crawford v. Rehwinkel, 163 So. 851 (Fla. 1935))

2. For Spanish Grants or donations which have not been surveyed and platted, or where if platted, the plat is not recorded in the office of the Clerk of the Circuit Court, the description of real property may also include a reference to deed of record, giving the book and page as it appears in the office of the Clerk of the Circuit Court.

(b) Metes and bounds descriptions making reference to the government survey for determination of the point of beginning and closing of such description are considered for the purposes of this rule to be based upon the government survey.

(c) Abbreviations and figures may be used in descriptions if they are of general use and acceptance, not misleading, and indicate with certainty the thing intended.

(d) For the purposes of uniformity, if and when the following abbreviations and figures are used, they shall have the following meaning.

ABBREVIATION	**MEANING**
Ac	Acre
Add	Addition
Et Al	And Others
Et Ux	And Wife
Beg.	Beginning
Bdy., Bdys.	Boundary, Boundaries
Blk.	Block
Cen.	Center
C. L.	Center Line
Ch.	Chain
Com.	Commence, Commencing
Cont.	Continue
Cor., Cors.	Corner, Corners
Desc.	Description
Deg.	Degree

ABBREVIATION	MEANING
E, E'ly	East, Easterly
Exc.	Except
Ft.	Foot or Feet
1/4 or Qtr.	Fourth or Quarter
Frac.	Fraction
Fracl.	Fractional
Govt. Lot	Government Lot
1/2	Half
Hwy.	Highway
In.	Inch, Inches
Int.	Intersection
Lk., Lks.	Link, Links
Mer.	Meridian
Mi.	Mile
´ or M.	Minutes
M. or L., M/L	More or Less
N, N'ly	North, Northerly
NE	Northeast
NE'ly	Northeasterly
NW	Northwest
NW'ly	Northwesterly
No.	Number
P.	Page
//	Parallel
Pt.	Point
P. O. B.	Point of Beginning
Qtr. or 1/4	Quarter or Fourth
Rad.	Radius
R.R.	Railroad
Rwy.	Railway
R., Rs.	Range, Ranges
Rt.	Right
R/W or R. O. W.	Right-of-Way
Rds.	Rods
Rgn.	Running
´´ or S.	Seconds
Sec., Secs.	Section, Sections
Sq.	Square
S, Sl'y	South, Southerly
SE	Southeast

ABBREVIATION	MEANING
SE'ly	Southeasterly
SW	Southwest
SW'y	Southwesterly
St., Sts.	Street, Streets
S/D	Subdivision
Th.	Thence
Twp., Twps.	Township, Townships
W	West
W'ly	Westerly

(e) A unique parcel number derived from a parcel numbering system applied uniformly throughout the county.

(f) When a code or reference number system is used for describing property, an explanation of how to read the code or reference number system (referred to as a "key") shall be made available.

(g)1. For the purpose of accounting for all real property within the county, the property appraiser shall list all centrally assessed real property in its proper place on the Real Property Roll as required by this rule with the notation "See Centrally Assessed Property Roll", but no tax shall be extended against same, and the value of such property need not be shown. Provided, however, when the legal description for railroad right-of-way is not furnished by the Department or is not otherwise available, such property need not be listed on the real property roll. All tabulations of value, parcels, etc., for the Real Property Roll shall not include centrally assessed property. Taxes shall be extended against centrally assessed real property, centrally assessed tangible personal property, and centrally assessed inventory listed on the Centrally Assessed Tangible Personal Property Roll and inventory shall not be listed on the Tangible Personal Property Assessment Roll.

2. When property is classified (lands classified agricultural for ad valorem tax purposes; outdoor recreational and park land) so that its taxable value is determined on a basis other than under Section 193.011, F.S., the value according to its classified use, less any exemptions allowed, shall be its value for tax purposes. In addition to its value determined under Section 193.011, F.S., the value of the property according to its classified use shall be entered on the assessment roll either under the appropriate column heading (e.g., Classified Use Value) or with proper identifying words, abbreviations, code symbols, or figures set opposite it. In either case a notation shall be made identifying the classified use value as agricultural (e.g., "A"), park or outdoor recreational land (e.g., "PR.").

(h) When more than one listing is required to be made on the same property (as in the case of a taxable possessory interest in property which is otherwise exempt or immune, and mineral, oil, gas and other subsurface rights in or to real property which have been separated from the fee) the appraiser shall, immediately following the entry listing the

record title owner or the record title owner of the surface fee, as the case may be, make a separate entry or entries on the assessment roll, indicating the assessment of the taxable possessory interest or the assessment of the mineral, oil, gas and other subsurface rights in or to real property which have been separated from the fee.

(2) Classification of Property.

(a) The appraiser shall classify each parcel of real property to indicate the use of the land as arrived at by the appraiser for valuation purposes and indicate the same on the assessment roll according to the codes listed below. This use will not always be the use for which the property is zoned or the use for which the improvements were designed whenever there is, in the appraiser's judgment, a higher and better use for the land. When more than one land use code is applicable to a parcel, the appraiser may list either multiple land use codes with an indication of the portion of total property ascribed to each use, or a single code indicating the primary and predominant use. If multiple codes are listed, the code shown first shall represent the primary and predominant use. For land classified "agricultural", the primary and predominant use shall mean the use code representing the most acreage. For example, if the use of 100 acres contains 40 acres of cropland (code 52), 30 acres of timberland (code 54), 15 acres of grazing land (code 61), and 15 acres of citrus groves (code 66), the first two-digit code in the "land use" field in the Name – Address – Legal (N.A.L.) file should be "52"; the next part of that field could be coded "54" or "61" or "66" based upon a method consistently used by the property appraiser. Taxable possessory interests shall be classified as code 90 or 93 as appropriate.

(b) Real property shall be classified based on ten major groups. The classification "residential" shall be subclassified into two categories – homestead and non-homestead property. The major groups are:

1. Residential:
a. Homestead;
b. Non-homestead.
2. Commercial and Industrial.
3. Agricultural.
4. Exempt, wholly or partially.
5. Leasehold Interest (Government owned).
6. Other.
7. Centrally Assessed.
8. Non-Agricultural Acreage.
9. Time-share Property.
10. High-water recharge.

(c) Following is a detailed list of the classifications and subclassifications which shall be used, and the numeric code designation for each. The description beside the code number defines the category of property and illustrates the uses of property to be included. Upon request, the Department of Revenue will advise the appraiser of the classification under which specific uses not listed below should be placed. The appraiser may divide any

of the 100 listed categories (except for undefined code numbers which are reserved for future definition by the Department of Revenue into finer categories as long as the definition of the herein listed categories is not expanded. The code numbers for finer categories shall consist of the four digits defined herein.

USE CODE	PROPERTY TYPE
Residential	
0000	Vacant Residential
0100	Single Family
0200	Mobile Homes
0300	Multi-family – 10 units or more
0400	Condominia
0500	Cooperatives
0600	Retirement Homes (not eligible for exemption under Section 196.192, F.S. Others shall be given an Institutional classification)
0700	Miscellaneous Residential (migrant camps, boarding homes, etc.)
0800	Multi-family – less than 10 units
0900	Undefined – Reserved for Use by Department of Revenue only Commercial
1000	Vacant Commercial
1100	Stores, one story
1200	Mixed use – store and office or store and residential or residential combination
1300	Department Stores
1400	Supermarkets
1500	Regional Shopping Centers
1600	Community Shopping Centers
1700	Office buildings, non-professional service buildings, one story
1800	Office buildings, non-professional service buildings, multi-story
1900	Professional service buildings
2000	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
2100	Restaurants, cafeterias
2200	Drive-in Restaurants
2300	Financial institutions (banks, savings and loan companies, mortgage
2400	Insurance company offices
2500	Repair service shops (excluding automotive), radio and T. V. repair, refrigeration service, electric repair, laundries, laundromats
2600	Service stations
2700	Auto sales, auto repair and storage, auto service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, trailers and related equipment, mobile home sales,

USE CODE	PROPERTY TYPE
	motorcycles, construction vehicle sales
2800	Parking lots (commercial or patron), mobile home parks
2900	Wholesale outlets, produce houses,
3000	Florist, greenhouses
3100	Drive-in theaters, open stadiums
3200	Enclosed theaters, enclosed auditoriums
3300	Nightclubs, cocktail lounges, bars
3400	Bowling alleys, skating rinks, pool halls, enclosed arenas
3500	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
3600	Camps
3700	Race tracks; horse, auto or dog
3800	Golf courses, driving ranges
3900	Hotels, motels Industrial
4000	Vacant Industrial
4100	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing printing plants
4200	Heavy industrial, heavy equipment
4300	Lumber yards, sawmills, planing mills
4400	Packing plants, fruit and vegetable packing plants, meat packing plants
4500	Canneries, fruit and vegetable, bottlers and brewers distilleries, wineries
4600	Other food processing, candy factories, bakeries, potato chip factories
4700	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock and gravel plants
4800	Warehousing, distribution terminals, trucking terminals, van and storage warehousing
4900	Open storage, new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage
Agricultural	
5000	Improved agricultural
5100	Cropland soil capability Class I
5200	Cropland soil capability Class II
5300	Cropland soil capability Class III
5400	Timberland – site index 90 and above
5500	Timberland – site index 80 to 89
5600	Timberland – site index 70 to 79
5700	Timberland – site index 60 to 69
5800	Timberland – site index 50 to 59
5900	Timberland not classified by site index to Pines
6000	Grazing land soil capability Class I

USE CODE	PROPERTY TYPE
6100	Grazing land soil capability Class II
6200	Grazing land soil capability Class III
6300	Grazing land soil capability Class IV
6400	Grazing land soil capability Class V
6500	Grazing land soil capability Class VI
6600	Orchard Groves, Citrus, etc.
6700	Poultry, bees, tropical fish, rabbits, etc.
6800	Dairies, feed lots
6900	Ornamentals, miscellaneous agricultural Institutional
7000	Vacant Institutional
7100	Churches
7200	Private schools and colleges
7300	Privately owned hospitals
7400	Homes for the aged
7500	Orphanages, other non-profit or charitable services
7600	Mortuaries, cemeteries, crematoriums
7700	Clubs, lodges, union halls
7800	Sanitariums, convalescent and rest homes
7900	Cultural organizations, facilities Government
8000	Undefined – Reserved for future use
8100	Military
8200	Forest, parks, recreational areas
8300	Public county schools – include all property of Board of Public Instruction
8400	Colleges
8500	Hospitals
8600	Counties (other than public schools, colleges, hospitals) including non-municipal governments
8700	State, other than military, forests, parks, recreational areas, colleges, hospitals
8800	Federal, other than military, forests, parks, recreational areas, hospitals, colleges
8900	Municipal, other than parks, recreational areas, colleges, hospitals
Miscellaneous	
9000	Leasehold interests (government owned property leased by a non-governmental lessee)
9100	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
9200	Mining lands, petroleum lands, or gas lands
9300	Subsurface rights

USE CODE	PROPERTY TYPE
9400	Right-of-way, streets, roads, irrigation channel, ditch, etc.
9500	Rivers and lakes, submerged lands
9600	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
9700	Outdoor recreational or parkland, or high-water recharge subject to classified use assessment.
Centrally Assessed	
9800	Centrally assessed
Non-Agricultural Acreage	
9900	Acreage not zoned agricultural
Special Designations	
N000	This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as notes on the roll.
H000	This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as headings on the roll.

(d) Definitions:

1. Classified use assessments shall be those valuations determined pursuant to Article VII, Section 4(a), Constitution of State of Florida.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 195.073, 195.084, 213.05 FS. History–New 12-7-76, Formerly 12D-8.08, Amended 12-27-94, 12-25-96, Repromulgated 12-30-02.

12D-8.009 Additional Requirements for Preparation of Tangible Personal Property Assessment Roll.

(1) The appraiser shall include on the roll a code reference to the tax return showing the property, and need not give a description of such property on the roll. The account number may be adopted as the code to indicate the reference to the return, provided the property appraiser places the account number on the return.

(2) Classification of property by class type.

(a) The property appraiser shall classify tangible personal property to convey the actual current use of the property and indicate the same on the assessment roll. Where property has more than one use, it shall be classified under the category which represents its primary and predominant use. It is the primary and predominant use that will govern the classification. Possessory interests shall be classified according to the use of the property by the possessor.

(b) The classification shall be based upon six primary groupings of the major use type

categories, with sub-classifications of the primary groupings of the major use type categories. The primary groupings of major uses are:

1. Retail.
2. Wholesale.
3. Manufacturing.
4. Leasing/Rental.
5. Services.
6. Special.

(c) The following is a detailed explanation of the minimum use type classifications for tangible personal property and a numeric code designation for each. The classifications are based on classification codes as set forth in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President, and, as such, the code numbers may be out of sequence. It is recommended the user refer to the Standard Industrial Classification Manual, 1987, for detailed description of property use. This listing is intended to facilitate the determination of classification, particularly in special and questionable kinds of property and is not intended to list every possible use which might occur in the state. Upon request, the Department of Revenue will inform the appraiser of the classification under which specific property uses not listed below should be placed.

RETAIL

General Merchandise

5311	Department Store
5331	Discount Merchandise Store (K-Mart, etc.)
5932	Used Merchandise, Antiques, Pawn Shops
5932	Army, Navy Surplus
5961	Mail Order
7389	Stamp Redemption
5399	Miscellaneous General Merchandise

Apparel & Accessories

5651	Clothing
5661	Shoes
5699	Miscellaneous Apparel & Accessories

Jewelry, Handbags, Watches

5944	Jewelry Stores, Watches

Furniture, Fixtures, Home Furnishings

5712	Household Furniture
5021	Office Furniture
5713	Floor Covering
5714	Drapery, Upholstery
5722	Appliances
5731	Radio, Television

RETAIL	
5734	Computers
5735	Music Records, Tapes
5736	Music Instruments
5046	Partitions, Shelving, Office and Store Fixtures
Other Merchandise	
5731	Electronics
5943	Office supply, stationery
5942	Books, Magazines
5994	Newsstands
5992	Florist
5993	Tobacco, Cigars, Cigarettes
5949	Fabric
5949	Needlework, Knitting
5941	Sporting Goods, Gun Shops, Fisherman's Supply, Bait and Tackle
5945	Arts and Crafts, Hobby, Ceramics
5946	Photographic Supplies, Cameras
7384	Film Processing
3861	Microfilm
5947	Gift and Novelty Shop
5945	Toys
5999	Miscellaneous Other Merchandise
Health Care/Cosmetics	
5912	Drug Store/Pharmacy
5995	Optical Goods
5999	Hearing Aids, Orthopedic Appliances
5047	Medical and Dental Equipment and Supplies
5087	Cosmetics, Beauty and Barber Equipment and Supplies
5999	Miscellaneous Health Care/Cosmetics
Food Products	
5411	Supermarket
5411	Grocery
5421	Specialty market (Meat, Fish)
5451	Dairy
5431	Fruit, Vegetable
5411	Convenience Market
5461	Bakery
5921	Package Store-Liquor and Beer
5813	Bar, Night Club, Lounge
5812	Restaurant Cafeteria

RETAIL

5812	Fast Food Ice Cream
5499	Miscellaneous Food Store (Health Food)
5441	Candy

Building Materials – Hardware –Garden Supply

5211	Lumber and Other Building Materials
5074	Plumbing, Heating, and Water Conditioning
5075	Air Conditioning
5063	Electrical, Lighting Equipment
5231	Paint, Glass
5211	Tile
5251	Hardware
5261	Nursery
0782	Landscaping
5261	Farm and Garden Supply
5211	Pool and Patio – Utility Buildings
5211	Miscellaneous Building Materials

Machinery and Equipment

5083	Farm, Grove and Garden Machinery and Equipment
5084	Industrial Machinery and Equipment
5082	Construction and Mining Machinery and Equipment
5999	Miscellaneous Machinery and Equipment

Electrical and Electronic Machinery and Equipment

5999	Office/Business Machinery and Equipment
5734	Data Processing – Computers
5999	Copying Machines
5731	Miscellaneous Electrical and Electronic Machinery and Equipment

Transportation

5511	Automobiles and Trucks (New)
5521	Automobiles and Trucks (Used)
5531	Auto Parts, Junk Yards, Tires
5271	Mobile Homes
5551	Ships, Boats
5551	Marine Supplies
5599	Aircraft and Parts
5571	Motorcycles and Bicycles and Parts
5561	Miscellaneous Transportation Equipment – Motor Homes, R.V.’s, Bus, Taxi

Miscellaneous Retail

5999	Miscellaneous Retail

WHOLESALE

General Merchandise

5099	General Merchandise

Apparel and Accessories

5136	Clothing (Men, Boys)
5137	Clothing (Women, Children, Infants)
5139	Shoes
5137	Miscellaneous Apparel and Accessories – Handbags
5094	Jewelry, Watches

Furniture, Fixtures, Home Furnishings

5021	Household Furniture
5021	Office Furniture
5023	Floor Coverings, Drapery, Upholstery
5064	Appliances
5064	Radio, TV, Music
5046	Partitions, Shelving, Office and Store Fixtures

Other Merchandise

5064	Electronics
5111	Printing and Writing Paper
5112	Office Supply and Stationery
5113	Paper Products
5192	Books, Magazines
5193	Florist
5194	Tobacco, Cigars, Cigarettes
5131	Fabric/Textiles
5131	Needlework, Knitting, Yarn, Thread
5091	Sporting Goods
5092	Arts and Crafts, Hobby, Ceramic Supplies
5043	Photographic Supplies, Cameras, Film Processing, Microfilm
5092	Toys
5099	Miscellaneous Other Merchandise

Health Care/Cosmetics

5122	Drugs-Pharmaceutical
5047	Hearing, Orthopedic
5048	Optical
5047	Medical & Dental Equipment & Supplies
5087	Cosmetics, Barber and Beauty Equipment and Supplies
5122	Miscellaneous Health Care/Cosmetics

Food Products

5153	Farm Products (grain, citrus, etc.)
5154	Farm Products (livestock)

WHOLESALE

5141	Grocery
5144	Specialty (Poultry)
5146	Specialty (Fish and Seafood)
5147	Specialty (Meat)
5148	Fresh Fruits & Vegetables
5149	Bakery
5181	Beer
5182	Wine, Liquor
5149	Beverages
5149	Miscellaneous Food

Building Materials, Hardware, Garden Supply

5031	Lumber and Other Building Materials
5074	Plumbing, Water Conditioning
5075	Heating and Air Conditioning
5063	Electrical, Lighting
5039	Glass, Tile
5198	Paint
5072	Hardware
5193	Nursery and Landscaping
5191	Farm and Garden – Feed, Seed, Fertilizer
5091	Pool and Patio – Utility Buildings
5039	Miscellaneous Building Materials Machinery
5083	Farm, Grove and Garden Machinery and equipment
5084	Industrial Machinery and Equipment
5082	Construction and Mining Machinery and equipment

Miscellaneous Machinery and Equipment

5083	Electrical and Electronic Machinery and Equipment
5044	Office/Business Machines and Equipment
5045	Data Processing – Computers
5044	Copying Machines
5065	Miscellaneous Electrical Machinery, Equipment and Supplies

Transportation

5012	Automobiles and Trucks
5013	Auto Parts
5014	Tires
5015	Junk Yards
5039	Mobile Homes
5088	Ships, (non-pleasure)
5091	Boats (pleasure)
5088	Marine Products

WHOLESALE

5088	Aircraft and Parts
5092	Bicycles and Parts
5012	Motorcycles
5012	Miscellaneous Transportation Equipment – Motor Homes, R.V.'s., Bus, Taxi

Other Wholesale

5160	Chemicals
5050	Metals and Minerals
5170	Petroleum and Petroleum Products – Gasoline
5199	Miscellaneous Other Wholesale Miscellaneous Wholesale
5199	Miscellaneous Wholesale

MANUFACTURING

Textiles

2200	Fabric and Knitting Mills, Floor Covering
2290	Miscellaneous Textiles

Apparel

2300	Clothing Furniture and Fixtures
2510	Household Furniture
2520	Office Furniture
2440	Partitions, Shelving, Office and Store Fixtures

Health Care

2830	Drugs
3827	Optical Instruments and Lenses, Glasses and Contact Lenses
3840	Medical and Dental Instruments, Equipment and Supplies
2844	Cosmetics
2834	Miscellaneous Health Care/Cosmetics

Food Products

2010	Meat
2020	Dairy
2030	Canned and Preserved Fruits and Vegetables (Orange juice concentrate)
2040	Grain (Flour, Cereal, Animal Food)
2050	Bakery
2080	Liquor and Beer
2080	Beverages
2090	Miscellaneous Food Preparation
2099	Refining Sugar, etc.

Lumber and Wood Products, Paper

2411	Logging
2421	Sawmills, Planing Mills

MANUFACTURING

2490	Miscellaneous Wood Products
2610	Pulp
2620	Paper Mills
2621	Paper Products (Stationery, Tissues, Bags, Paper Plates, etc.)
2650	Paperboard Containers and Boxes
2670	Miscellaneous Paper Products (Insulation, Tar Paper)
Stone, Clay, Glass and Concrete Products	
3200	Glass and Glass Products
3240	Concrete, Gypsum, Lime
3241	Cement
3251	Brick, Clay
3253	Ceramic, Tile
3261	Miscellaneous Products – (Plumbing fixtures)
3264	Porcelain, Electrical Supply
Metals	
3300	Metal Industries – Foundries, Smelting, Refining
3390	Metal Products
3399	Miscellaneous Metals Chemicals
2819	Chemicals
2813	Industrial Gas
2821	Plastics
2822	Synthetics
2840	Cleaning Preparations
2890	Miscellaneous Chemical Products – Paint and Varnish, etc.
Petroleum	
2910	Petroleum Refining – Gasoline
2950	Paving and Roofing Materials – Asphalt
2990	Miscellaneous Petroleum Products
Rubber and Plastic Products	
3011	Tires and Inner Tubes
3021	Rubber Products
3080	Misc. Plastic Products
Leather	
3111	Tanning and Finishing
3131	Boots and Shoes
3190	Miscellaneous Leather Goods
3161	Luggage
Machinery and Equipment	
3510	Engines and Turbines
3520	Farm, Grove and Garden Machinery and Equipment

MANUFACTURING

3560	Industrial Machinery and Equipment
3530	Construction and Mining Machinery and Equipment
3590	Miscellaneous Machinery and Equipment

Electrical and Electronic Machinery and Equipment

3578	Office/Business Machinery and Equipment
3571	Data Processing – Computers
3579	Copying Machines
3640	Electric Lighting and Wiring
3630	Appliances
3660	Communication Equipment
3663	Radio & TV Communications Equipment
3670	Electronic Components and Accessories
3690	Miscellaneous Electrical Machinery, Equipment and Supplies

Transportation

3710	Automobiles and Trucks
3714	Auto Parts and Accessories
2451	Mobile Homes
3731	Ships
3732	Boat
3429	Marine Supplies
3720	Aircraft and Parts
3751	Motorcycles, Bicycles and Parts
3790	Miscellaneous Transportation Equipment – R. V.'s, Bus, Taxi
3716	Motor Homes

Other Manufacturing

2131	Tobacco
2121	Cigars
2111	Cigarettes
3861	Photographic Equipment and Supplies
3800	Scientific Instruments
3873	Watches, Clocks, and Parts
3911	Jewelry
3914	Silverware
3931	Musical Instruments
3951	Pens
3952	Pencils, Office and Artist Supplies
3949	Sporting Goods
3944	Toys
3990	Miscellaneous Other Manufacturing

MANUFACTURING

Miscellaneous Manufacturing

3999	Miscellaneous Manufacturing

LEASING/RENTAL

General Merchandise

7359	General Merchandise – Rent All

Apparel and Accessories

7299	Miscellaneous Apparel and Accessories

Furniture, Fixtures, Home Furnishings

7359	Household Furniture
7359	Office Furniture
7359	Appliances
7359	Radio, TV, Music
7394	Partitions, Shelving, Office and Store Fixtures

Other Merchandise

7359	Electronics
7999	Sporting Goods
7359	Cameras, Microfilm
7999	Miscellaneous Other Merchandise

Health Care

7352	Hearing/Optical/Orthopedic
7352	Medical and Dental
7352	Miscellaneous Health Care

Building Materials

7353	Heating, Air Conditioning, Water Conditioning
7353	Electrical, Lighting (Signs)
7359	Pool and Patio – Utility Buildings
7359	Miscellaneous Building Material

Lumber and Wood Products, Paper

7359	Sawmills, Planing Mills Metals
7359	Miscellaneous Metals (Tank Rental)

Machinery and Equipment

7353	Engines and Turbines
7353	Farm, Grove and Garden Machinery and Equipment
7353	Industrial Machinery and Equipment
7353	Construction and Mining Machinery and Equipment
7353	Miscellaneous Machinery and Equipment

Electrical and Electronic Machinery and Equipment

7359	Office/Business Machinery and Equipment
7377	Data Processing – Computers

LEASING/RENTAL

7359	Copying Machines
7359	Electric Lighting and Wiring (Searchlights, Construction Lighting)
7359	Miscellaneous Electrical Machinery and Equipment

Transportation

7514	Automobiles
7513	Trucks
7519	Mobile Homes
4499	Ships, Boats
7359	Aircraft
7999	Motorcycles, Bicycles
7519	Miscellaneous Transportation Equipment

Other Leasing/Rental

7359	Laundry and Dry Cleaning Equipment
7352	Medical and Dental Equipment
7359	Beauty and Barber Shop Equipment
7389	Communication Equipment – Telephone Answering
7359	Sanitary Services – Portable Toilets

Miscellaneous Leasing/Rental

7359	Miscellaneous Leasing/Rental

SERVICES

Personal Services

7210	Laundry, Cleaning and Garment Services
7215	Coin-Operated Laundries and Dry Cleaning
7231	Beauty Shops
7241	Barber Shops
7261	Funeral Service, Crematoriums, Cemeteries
7299	Miscellaneous Personal Services – Shoe Shine

Business Services

7310	Advertising
7323	Credit Bureaus
7322	Collection Agencies
7338	Secretarial Services
7331	Mailing
7334	Photocopying
7335	Commercial Art
7336	Commercial Photography
7349	Cleaning and Maintenance
7342	Disinfecting and Pest Control Services
7380	Miscellaneous Business Services

SERVICES

7389	Personnel Supply, Telephone Answering
Repair – Other Than Automotive	
7631	Watch, Clock, Jewelry
7629	Electrical
7641	Re-Upholstery – Furniture
7690	Machinery and Equipment Repair
7620	Appliance Repair
7690	Miscellaneous Repair
Health Services	
8011	Physicians
8021	Dentists
8041	Chiropractors
8042	Optometrists
8049	Other Health Care Practitioners
8060	Hospitals
8050	Skilled Nursing and Intermediate Care Facilities
8059	Nursing Homes except skilled and intermediate care facilities, Domiciliary
Care with Health Care	
8082	Home Health Care Services
8070	Medical and Dental Labs
8090	Other Health Services
8093	Rehabilitation Centers
8099	Blood Banks
Legal Services	
8111	Attorneys, Law Libraries
8111	Other Legal Services
Financial Services	
6000	Banks, Savings & Loan, Credit Unions, and other Depository Institutions, etc.
6100	Credit Agencies, Personal Credit, Business Credit, Mortgage Bankers, Loan Brokers and Other Non-Depository Institutions
6200	Security and Commodity Brokers, Dealers, Exchanges and Services – Stocks and Bonds
Insurance and Real Estate	
6411	Insurance Companies, Insurance Brokers
6300	Insurance Carriers (Companies)
6410	Insurance Agents, Brokers, and Services
6500	Real Estate Agents, Realtors, Title Abstract Offices, Developers\

SERVICES

Miscellaneous Professional Services

8710	Engineering, Architectural, and Surveying Services
8720	Accounting, Auditing, and Bookkeeping Services
8750	Other Professional Services

Educational Services

8200	Educational Institutions per Section 196.012(4), F.S. – Exempt
8240	Other Schools and Educational Services – Beauty and Barber, Charm, Driving Schools

Social Services

8300	Job Training, Vocational Rehabilitation, Child Day Care, Residential Care

Amusement and Recreation

7800	Motion Picture Production and Distribution, Theaters
7933	Bowling Alleys, Billiards and Pool
7940	Commercial Sports, Professional Sports, Clubs, Race Tracks
7990	Tourist Attractions, Amusement Parks
8412	Museums and Art Galleries
7990	Miscellaneous Amusement and Recreation Services, Golf Courses, Country Clubs, Yacht Clubs

Membership Organizations

8600	Business, Professional, Labor Unions, Civic, Social and Fraternal, Political
8661	Religious Organizations

Public Administration

9100	General Government, Courts, Police, Fire, Safety, National Security, Public Library
4311	U. S. Postal Service

Communication

4810	Telephone and Telegraph
4830	Radio and Television Broadcasting
2700	Printing and Publishing – Newspapers, Books, Magazines; Typesetting, Photoengraving, etc.
4841	Cable and Other Pay Television Services
4899	Other Communication Services

Electric, Gas and Sanitary Services

4911	Electric Power
4920	Gas – Production and Distribution, Pipelines
4941	Water Supply
4950	Sanitary Services (Sewerage, Refuse, Mosquito Control)
4939	Alternate Energy Devices – Solar, Wind, Geothermal

SERVICES

Automotive Repair and Services

7530	Automotive Repair – Garages
7532	Top & Body Repair and Paint Shops
5541	Service Stations – Gasoline
7540	Automotive Services – Parking, Car Wash

Passenger Transportation

4100	Bus Line, Taxi, Ambulance, School Bus, Terminals

Trucking and Warehousing

4210	Trucking – Local and Long Distance
4220	Public Warehousing
4231	Other Trucking and Warehousing

Water and Air Transportation

4400	Water Transportation and Support Services – Docks, Yacht Basins
4500	Airlines
4580	Airports and Terminals

Railroads and Private Car Line Companies

4011	Railroads – Operating Property (Centrally Assessed)
4741	Private Car Line Companies

Transportation Services

4720	Travel Arrangement – Travel Agencies
4780	Miscellaneous Transportation Services – Inspection and Weighing, Crating and Packing, Toll Road and Bridge Operation

Miscellaneous Services

8999	Miscellaneous Service

SPECIAL

Agricultural Production – Crops

0100	Grain and Field Crops – Soybeans, Tobacco, Peanuts, etc.
0161	Vegetables, Melons
0174	Citrus
0173	Nuts
0180	Specialties – Mushrooms, Bulbs, Sod Farms
0190	General Farms – Primarily Crop

Agricultural Production – Livestock

0210	Beef, Hogs, Sheep and Goat
0240	Dairy
0250	Poultry and Egg
0272	Horses

SPECIAL	
0291	General Farms – Primarily Livestock
Agricultural Services	
0711	Soil Preparation and Crop Service
0740	Veterinary Service
0750	Other Animal Services – Breeding, Boarding, Training
0760	Farm Labor and Management Services
0780	Landscaping and Agricultural Services
0782	Lawn and Garden Services
Forestry	
0811	Timber Tracts
0851	Forestry Service
Fishing, Hunting, Trapping	
0910	Commercial Fishing
0921	Fish Hatcheries, Game Preserves
0971	Other Fishing, Hunting, Trapping
Oil and Gas Extraction	
1311	Crude Petroleum and Natural Gas
1321	Liquid Natural Gas
1380	Oil and Gas Field Services
Mining and Quarrying	
1420	Crushed and Broken Stone (Lime Rock, Limestone)
1440	Sand and Gravel
1470	Chemical and Fertilizer Mining (Phosphate Rock)
Construction	
1500	General Building Contractors
1611	Highway and Street Construction
1620	Heavy Construction
Special Trade Contractors	
1711	Plumbing, Heating and Air Conditioning
1721	Painting and Paper Hanging
1731	Electrical Work
1750	Carpentering and Flooring
1761	Roofing and Sheet Metal Work
1771	Concrete Work
1781	Water Well Drilling
1790	Miscellaneous Special Trade Contractors
Accommodation	
6514	Single Family – Rental Property
6514	Duplex
6514	Triplex

SPECIAL

6514	Condominiums
6513	Apartment – 10 or Fewer Units
6513	Apartment – More Than 10 Units
7011	Hotel, Motel
7021	Rooming and Boarding Houses
7033	Camps, Tourist Courts
6512	Building Rental
6519	Building on Leased Land
8811	Floating Structures – Residential
8811	Household Goods – Non-Florida Residents
6515	Mobile Homes
8811	Mobile Home Attachments

Miscellaneous Special

9999	Miscellaneous Special

(3)(a) Effective January 1, 2002, the property appraiser shall classify tangible personal property on the assessment roll according to the classification system set out in the 1997 North American Industry Classification System-United States Manual (NAICS), and any subsequent amendments thereto, as published by the Office of Management and Budget, Executive Office of the President, hereby incorporated by reference in this rule. The NAICS classification system will replace the 1987 Standard Industrial Classification (SIC) codes currently described within this rule. Effective January 1, 2002, the Department of Revenue will not accept assessment rolls which classify personal property using either the class code system defined in Rule 12D-8.009, F.A.C., as amended on September 30, 1982, or with SIC codes currently identified in this rule. Information on how to obtain any documents described within this rule may be obtained from the Property Tax Oversight Program, Florida Department of Revenue, (850) 717-6570.

(b) The NAICS classification system, a 5-digit and/or 6-digit classification system, is to be used in Field Number 6 of the STANDARD N.A.P. File described in paragraph 12D-8.013(6)(c), F.A.C. Conversion from existing classification systems may be completed prior to the conversion deadline. Assessment rolls submitted prior to full conversion to the NAICS system may contain classification systems which use any of the three aforementioned classification systems. Upon submission of the first assessment roll containing other than the class code classification system, the Department must be notified in writing of the conversion methods used on the assessment roll. Field Number 5 should be completed with an alphabetic character indicating the coding system used for the assessment roll. If reporting by original class codes in Field Number 6, enter code “C” in Field Number 5. If reporting the SIC codes in Field Number 6, enter code “S” in Field Number 5. If reporting the NAICS code in Field Number 6, enter code “N” in Field Number 5.

(c) To facilitate Florida-specific property tax administrative needs, the Department of

Revenue recommends the following special code numbers, not currently contained within the NAICS system:

CATEGORY	CODE NUMBER
CITRUS	
Citrus Brokers	11137
MOBILE HOME	
Mobile Home Owners	81418
Mobile Home Attachments	81419
RESTAURANTS	
Franchise Ltd. Svc. Restaurants-Bar-B-Que	722214
Franchise Ltd. Svc. Restaurants-Hamburger	722215
Franchise Ltd. Svc. Restaurants-Pizza	722216
Franchise Ltd. Svc. Restaurants-Chicken/Fish	722217
Franchise Ltd. Svc. Restaurants-Mexican	722218
Franchise Ltd. Svc. Restaurants-All Others	722219
GROCERY	
Supermarkets and Other Grocery except Convenience Stores (state or regional chain)	44511
Other Supermarkets and Grocery (locally owned)	445113
RAILROAD	
Line-Haul Railroads	482111
Short Line Railroads	482112
Support Activities for Rail Transportation	48821
Railroads (Non-operating Property)	482119

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 193.114, 195.073 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.09, Amended 12-30-97, 1-31-99.

12D-8.010 Uniform Definitions for Computer Files.

Each property appraiser shall maintain data in preparation of the real and personal property rolls. This data shall include information necessary and sufficient to allow computer preparation of rolls which meet all requirements of law and these regulations.

(1) The file from which the real property roll is prepared shall be known as the Name – Address – Legal File or N.A.L.

(a) For day-to-day operations the appraiser may break the data in this file down into more than one file or may combine the Name – Address – Legal File with other files.

(b) All property appraisers shall establish and maintain a Name – Address – Legal File

(c) Data relating to real estate transfers shall be considered part of the N.A.L. file for the purpose of this definition. However, for day-to-day operations, the property appraiser may carry transfer (sales) data in other data processing files.

(d) N.A.L. file maintenance:

1. All real estate transfer (sales) data should be maintained on a monthly basis. That is, every recorded deed should be posted to the N.A.L. file no later than 30 days after being received from the clerk, provided, however, that all deeds for the prior calendar year shall be posted to the N.A.L. file no later than January 31.

2. All other information contained in the N.A.L. file shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory and administrative deadlines.

(2) The file from which the personal property assessment roll is prepared shall be known as the Name – Address – Personal File or N.A.P.

(a) For day-to-day operations the appraiser may break the data in this file down into more than one file or may combine the Name – Address – Personal File with other files.

(b) All property appraisers shall establish and maintain a Name – Address – Personal File.

(c) File maintenance: All information contained in the N.A.P. file shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory, and administrative deadlines.

(3) The file from which computerized property assessments are calculated shall be known as the Master Appraisal File or M.A.F.

(a) For day-to-day operations the property appraiser may break the data in this file down into more than one file or may combine the Master Appraisal File with other files.

1. That portion of the Master Appraisal File containing data used in calculating assessments by the cost approach to value shall be known as the M.A.F.-Cost.

2. That portion of the Master Appraisal File containing data used in calculating assessments by the market approach to value shall be known as the M.A.F.-Market.

3. That portion of the Master Appraisal File containing data used in calculating assessments by the income approach to value shall be known as the M.A.F.-Income.

(b) Property Appraisers are not required to calculate assessments by computer and therefore are not required to establish and maintain a Master Appraisal File. However, if the property appraiser undertakes any appraisal computations by computer, the files used shall meet the appropriate requirements of these rules and regulations.

(c) File Maintenance: All information contained in the M.A.F. shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory and administrative deadlines.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 195.027, 213.05 FS. History–New 12-7-76, Formerly 12D-8.10.

12D-8.011 Uniform Standards for Computer Operations: Minimum Data Requirements.

(1) Each property appraiser shall maintain the following data in one or more of his or her data processing files regarding each parcel of real estate in his or her county.

(a) A unique parcel number based on a parcel numbering system applied uniformly throughout the county.

(b) A code indicating the taxing authorities whose jurisdiction includes this parcel.

(c) Data indicating the location of the parcel. This data may be a part of items (a) and/or (b) above. The data shall indicate:

1. Township.

2. Range.

3. Section number or grant number.

4. Subdivision code or number, if applicable.

5. Municipality code or number, if applicable.

(d) Owner's or Fiduciary's name.

(e) Owner's or Fiduciary's mailing address.

1. Address.

2. Zip Code. All address information entered in the file prior to the adoption of this rule need not show zip code as a separate field.

(f) Basic land information:

1. Land Use Code. This code shall be as defined under paragraph 12D-8.008(2)(c), F.A.C.

2. A code indicating the unit of measurement used as the basis of assessment of the land. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

a. 1 = per acre;

b. 2 = per square foot;

c. 3 = per front foot or per effective front foot (all lots with typical depth);

d. 4 = per front foot or per effective front foot (all lots with non-typical depth);

e. 5 = per lot or tract;

f. 6 = combination of any of the above;

3. The number of units of land. One of the following items shall be shown, corresponding to subparagraph (f)2. above.

a. The number of acres;

b. The number of square feet;

c. The number of front feet or effective front feet and the depth in feet (when depth is available);

d. The number of front feet or effective front feet and the effective depth in feet (when depth is available);

e. The number of lots or tracts;

f. Break-down of the number of combined units if available.

(g) Basic building information:

1. The year built or the effective year built of the main improvement. The appraiser shall consistently maintain one or the other (or both) years for every improved parcel in the county.

2. The total living area or the total adjusted area of the main improvement on improved residential property, or the total usable area for non-residential improved property.

The appraiser shall consistently maintain total living area or total adjusted area (or both) for every improved residential parcel in the county.

3. A code indicating the principal type of construction of the exterior walls of the main improvement on each improved parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

01 – Wall Board;
02 – 8-Inch Brick;
03 – Metal;
04 – Asbestos Shingles on Frame;
05 – Stucco on Frame;
06 – Siding – No Sheathing;
07 – Concrete Block;
08 – Corrugated Asbestos;
09 – Stucco on Concrete Block (C. B. S.);
10 – Stucco on Tile;
11 – Siding – with Sheathing;
12 – Brick Veneer on Frame;
13 – Brick Veneer on Masonry;
14 – Aluminum Siding;
15 – 12-Inch Brick;
16 – Reinforced Concrete;
17 – Metal on Steel;
18 – Wood Shingles;
19 – Jumbo Brick;
20 – Tilt-up Concrete Slabs;
51 – Brick on Masonry Down-Wood Siding Up;
52 – Brick on Masonry Down-Asbestos Shingles Up;
53 – Wood Siding Down-Asbestos Shingles Up;
54 – Stone on Masonry Down-Wood Siding Up;
55 – Concrete Block Plain Down-Asbestos Shingles Up;
56 – Concrete Block Plain Down-Wood Siding Up;
57 – Brick on Frame Down-Wood Siding Up.

NOTE: If the property appraiser maintains a master appraisal system, at the time of adoption of these rules and regulations, which system utilizes “Points”, “Construction

Units" or other numerical designation, in lieu of a code, to indicate principal type of exterior wall construction, then such "Points", "Construction Units" or other numerical designation, may be submitted in lieu of the codes indicated hereinabove; provided, however, that a schedule showing the number of "Points", "Construction Units" or numbers used for each type of exterior wall construction is also submitted to the Department.

(h) Land Value – Just Value (Section 193.011, F.S.) or classified use value, if applicable.

(i) Total just value (land just value plus building value).

(j) Total assessed value (land classified use value plus building value or total just value for non-classified use parcels).

(k) Taxable value for operating purposes.

(l) New construction value. This amount shall be included in the value shown for Items (i) through (l). Deletions shall be shown as a negative amount.

(m) The following information shall be gathered and posted for the two most recent transfers of each parcel. Only information on transfers occurring after December 31, 1976, needs to be gathered and posted.

1. Date of execution of instrument (month and year).

2. Official Record ("O.R.") Book and Page number – These shall be recorded as entries separate from the property description so that a computer sort on this information is possible.

3. A transfer code denoting certain characteristics of the transfer. A transfer should be considered for disqualification if any of the following apply:

Corrective deed, quit claim deed, or tax deed; Deed bearing Florida Documentary Stamp at the minimum rate prescribed under Chapter 201, F.S.;

Deed bearing same family name as to Grantor and Grantee;

Deeds to or from banks, loan or mortgage companies;

Deeds conveying cemetery lots or parcels;

Deeds including unusual amounts of personal property;

Deeds containing a reservation of occupancy for more than 90 days (life estate interest);

Deeds involving a trade or exchange of land;

Deeds where the consideration is indeterminable;

Deed conveying less than a half interest;

Deeds to or executed by any of the following:

a. Administrators;

b. Benevolent Institutions;

c. Churches;

d. Clerk Commissioners;

e. Clerk of Courts;

f. Counties;

g. Educational Institutions;
h. Executors;
i. Federal Agencies;
j. Federal Government;
k. Fraternal Institutions;
l. Guardians;
m. Lodges;
n. Masters;
o. Municipalities;
p. Receivers;
q. Sheriffs;
r. State Board of Education;
s. Trustees in Bankruptcy;
t. Trustees of the Internal Improvement Trust Fund (or Board of Natural Resources);
u. Utility Companies. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:
00. Sales which are qualified;
01. Sales which are disqualified as a result of examination of the deed;
02. Deeds which include more than one parcel;
03. Other disqualified.
4. Sales prices as indicated by documentary stamps.
5. Wherever possible, a one-digit code indicating whether the parcel was improved (I) or vacant (V) at the time of sale.
(n) Property description or map number. Map number is allowable in lieu of property description if a map reference number and Official Record ("O.R.") Book and Page number is printed on the roll for each parcel.
(o)1. Exemption type. A code indicating the type of exemption granted to the parcel and the value(s) thereof. The property appraiser may continue to use any existing codes provided they are translated to the codes prescribed when submitted to the Department. The code is as follows:
A – Senior Homestead Exemption (Section 196.075, F.S.)
B – Blind (Section 196.202, F.S.)
C – Charitable, Religious, Scientific or Literary (Sections 196.196, 196.1987, F.S.)
D – Disabled (Sections 196.081, 196.091, 196.101, F.S.)
E – Economic Development (Section 196.1995, F.S.)
G – Federal Government Property (Section 196.199(1)(a), F.S.); State Government Property (Section 196.99(1)(b), F.S.); Local Government Property (Section 196.199(1)(c), F.S.); Leasehold Interests in Government Property (Section 196.199(2), F.S.)
H –Historic Property (Section 196.1997, F.S.)
I – Historic Property Open to the Public (Section 196.1998, F.S.)
L –Labor Organization (Section 196.1985, F.S.)

M – Homes for the Aged (Section 196.1975, F.S.)

N – Nursing Homes, Hospitals, Homes for Special Services (Section 196.197, F.S.)

O – Widowers (Section 196.202, F.S.)

P – Totally and Permanently Disabled (Section 196.202, F.S.)

Q – Combination (Homestead, Disabled, Widow, Widower, Totally and Permanently Disabled, Senior Homestead Exemption - Sections 196.031, 196.075, 196.202, F.S.)

R – Renewable Energy Source (Section 196.175, F.S.)

S – Sewer and Water Not-for-Profit (Section 196.2001, F.S.)

T – Community Centers (Section 196.1986, F.S.)

U – Educational Property (Section 196.198, F.S.)

V – Disabled Veteran/Spouse (Section 196.24, F.S.)

W – Widows (Section 196.202, F.S.)

X – Homestead Exemption (Section 196.031, F.S.)

Y – Combination (Homestead, Disabled, Widow, Widower, Totally and Permanently Disabled, Disabled Veteran, Senior Homestead Exemption – Sections 196.031, 196.075, 196.202, 196.24, F.S.)

Z – Combination (Renewable Energy Source, Economic Development – Sections 196.175, 196.1995, F.S.)

1 – Licensed Child Care Facility Operating in Enterprise Zone (Section 196.095, F.S.)

2 – Historic Property Used for Certain Commercial or Nonprofit Purposes (Section 196.1961, F.S.)

3 – Proprietary Continuing Care Facilities (Section 196.1977, F.S.)

4 – Affordable Housing Property (Section 196.1978, F.S.)

5 – Charter School (Section 196.1983, F.S.)

6 – Public Property Used Under License or Lease Agreement Entered into Prior to January 1, 1969 (Section 196.1993, F.S.)

7 – Space Laboratories and Carriers (Section 196.1999, F.S.)

8 –Water and Wastewater Systems Not-for-Profit (Section 196.2002, F.S.)

9 – Contiguous multiple parcels with a single homestead exemption or single parcels with multiple homestead exemptions

2. Personal exemption codes shall be "0" (zero) indicating the exemption does not apply or the applicable code provided in this rule subsection indicating an exemption does apply. Five of six personal exemptions may apply for each parcel, in the following order.

Exemption Type	**Maximum Value**	**Code**
Homestead	$25,000	X
Widowed	$500	W/O
Blind	$500	B
Disabled	$500	P
Veteran Disabled/Spouse	$10,000	V
Disabled (100 percent Exempt)	–	D

An individual who qualified for the $25,000 exemption may also be entitled to the $500

exemption of section 3(b), Art. VII, State Const. (for widows, widowers, or blind or totally and permanently disabled persons) and Section 196.202, F.S., and/or the $5,000 exemption under Section 196.24, F.S. (disabled veterans/spouse). In no event shall the aggregate exemption exceed $26,500 (see Rule 12D-7.003(2), F.A.C.) for individuals exempt under Section 196.202, F.S., or $36,000 (see Rule 12D-7.003(2), F.A.C.) for individuals exempt under Section 196.24, F.S., except for total exemptions under Sections 196.081, 196.091, or 196.101, F.S.

(p) A code indicating the type of special assessment applicable to the parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

0 – None;

1 – Pollution Control Device(s);

2 – Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been convenanted;

3 – Land subject to a moratorium.

(q) In the event that the county has completely or partially changed parcel numbering since the previous roll, an "alternate key" which will allow a translation of individual parcel numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from splits, deletions and combinations of parcels.

(2) Each property appraiser shall maintain the following data in one or more of his/her data processing files regarding each personal property account in his/her county.

(a) County Code. This is a number assigned to each county for identification purposes. Alachua County is assigned number 11, each successive county in alphabetical order is assigned a number increased by 1, with Washington County assigned number 77.

(b) Personal Property account number. This number may be used as the cross-reference to the return as filed.

(c) Taxing Authority Code. A code indicating the taxing authorities in whose jurisdiction the property is located. Same basic code as is used for real property.

(d) Roll Type. "P" for personal.

(e) Roll Year. The last two digits of the tax year.

(f) Class Code. A code, as defined in paragraph 12D-8.009(2)(c), F.A.C., indicating the classification of the property.

(g) Furniture, Fixtures, and Equipment; Materials and Supplies, at Just Value.

(h) Leasehold improvements at Just Value. Any improvements, including modifications and additions, to leased property.

(i) Pollution Control Devices at Just Value.

(j) The Taxable Value, (Salvage Value) of these pollution control devices.

(k) Total Just Value. The sum of the just values of: furniture, fixtures, and equipment; taxable household goods; material and supplies; leasehold improvements; and pollution control devices.

(l) Total Exemption Value. The total value of any exemption granted to the account.

(m) Exemption Type. A code indicating the type of exemption granted the account. The code is as follows:

A – Institutional (Sections 196.195, 196.196, 196.197, F.S.);

B – Non-Governmental Educational Property other than under Section 196.1985, F.S. (Section 196.198, F.S.);

C – Federal Government Property (Section 196.199(1)(a), F.S.);

D – State Government Property (Section 196.199(1)(b), F.S.);

E – Local Government Property (Section 196.199(1)(c), F.S.);

F – Leasehold Interests in Government Property (Section 196.199(2), F.S.);

G – Economic Development (Section 196.1995, F.S.);

H – Not-for-profit Sewer and Water Companies (Section 196.2001, F.S.);

I – Blind Exemption (Section 196.202, F.S.);

J – Total and Permanent Disability Exemption (Section 196.202, F.S.);

K – Widow's Exemption (Section 196.202, F.S.);

L – Disabled Veteran's Exemption (Section 196.24, F.S.)

(n) Total Taxable Value. The total just values (k), above less the total exemption value (l), above.

(o) Penalty Rate as Applicable.

(p) Taxpayer Name.

(q) Mailing Address of the Taxpayer.

(r) City.

(s) State or Country (including zip code).

(t) Street Address. Where the property is physically located.

(u) City. Where the property is physically located.

(v) In the event that the county has completely or partially changed account numbering since the previous roll, an "alternate key" which will allow a translation of individual account numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from attrition or addition of accounts.

(w) Tax Roll Sequence Number. A number to be assigned in the order accounts appear on the assessment roll.

(3) If the property appraiser establishes a Master Appraisal File, the M.A.F. Cost shall include, but shall not necessarily be limited to, the following information for the main improvements to each parcel. Codes may be used where applicable.

(a) Year built or effective year built.

(b) Exterior wall type.

(c) Roof type.

(d) Roof material.
(e) Floor type.
(f) Interior walls.
(g) Electrical features/quality, if available.
(h) Number of plumbing fixtures or number of baths.
(i) Heating.
(j) Air-conditioning.
(k) Base area.
(l) Adjusted area, if applicable.
(m) Overall condition or depreciation factor.
(n) An indication of each extra feature and detached subsidiary buildings and the value ascribed thereto.

NOTE: If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file contains "Classes of Buildings" to indicate a combination of two or more of the construction features shown above, then such "Classes" may be submitted in lieu of those specific construction features shown above which are included in the "Class" of the building.

If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file utilizes "Points" or "Construction Units" to indicate exterior wall type or combination of exterior wall types, then such "Points" or "Construction Units" may be submitted when specific exterior wall type required under paragraph (b) above is not otherwise available.

(4) When a property appraiser's upcoming roll will be subjected to an in-depth review pursuant to Section 195.096, F.S., when requested by the Department he should maintain the following data in one or more of his data processing files or on a written list for each real property parcel which was deleted from the prior year's roll, which was split from a parcel on the prior year's roll, or which was combined with a parcel from the prior year's roll.

(a) Unique parcel number of the parcel which has been deleted, split off, or combined.
(b) Land use code applicable to the parcel listed under paragraph (a).
(c) A code indicating whether the parcel was deleted (1), split from (2), or combined with another parcel (3).
(d) Values – The values shall be those shown on the previous year's roll if deletion; the values shall be those shown on the current year's roll if split or combination.
1. Just Value (for non-classified use parcels).
2. Classified use value (for classified use parcels).
3. Total Taxable Value.
(e) Parent Parcel Number, if entry applies to a split.
(f) Land Use Code applicable to the parcel listed under paragraph (e).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 196.031, 196.075, 196.081, 196.091, 196.101, 196.175, 196.195, 196.196, 196.197, 196.1975, 196.198, 196.1985, 196.1986,

196.1987, 196.199, 196.1995, 196.1997, 196.1998, 196.2001, 196.202, 196.24, 213.05 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.11, Amended 12-31-98, 12-30-02, 1-1-04, 10-2-07.

12D-8.013 Submission of Computer Tape Materials to the Department.

(1) All submitted tapes shall meet the following technical requirements, unless written approval to do otherwise is granted by the Executive Director for good cause shown.

(a) Character set (display) – EBCDIC (Extended Binary Coded Decimal Interface Code).

(b) One-half inch standard magnetic tape, 9 track, odd parity, 800, 1600, or 6250 BPI (Bits Per Inch).

(c) No label records.

(2) For each submission of tape(s), a transmittal document showing the following information shall be enclosed:

(a) Character set.

(b) Density.

(c) Leading tapemark (yes or no).

(d) Record layout (if not specified by these rules).

(e) Record format data elements description (if not specified by these rules).

(f) The transmittal document for the Standard Name – Address – Legal (N.A.L.) file shall indicate:

1. Whether effective year built or actual year built is shown for each improved parcel, and

2. Whether adjusted area or total living area is shown for each improved residential parcel.

(3) Each property appraiser shall submit a computer tape copy of the following files to the Department on or before the dates indicated. STANDARD FILES are defined under subsection (6) of this rule.

(a) The STANDARD N.A.L. File: No later than the submission date for the initial real property assessment roll. This file shall contain information current at the time of publication of the initial real property assessment roll, including a computer tape copy of real estate transfer data current to December 31st of the previous calendar year. Upon request by the Department, another submission is required no later than 30 days following extension of the tax rolls pursuant to Rule 12D-8.015, F.A.C.

(b) The Master Appraisal File, if one exists: No later than the submission date for the initial real property assessment roll. This file shall contain information current at the time of publication of the initial real property assessment roll. The record layout shall be that used locally, provided that the requirements of subsection (1) above are met.

(c) The previous year standard N.A.L. file: No later than the submission date for the current year real property assessment roll in the event that the county has completely or partially changed parcel numbering since the previous roll other than routine splits, deletions and combinations. This file shall have coded thereon an “alternate key” to facilitate the translation of the old parcel numbers to the new parcel numbers.

(4) Each property appraiser shall submit a computer tape copy of the following file to the Department on or before the date indicated:

(a) The STANDARD N.A.P. File: No later than the submission date for the initial tangible personal property assessment roll. This file shall contain information current at the time of publication of the initial tangible personal property assessment roll. Upon request by the Department another submission is required no later than 30 days following extension of the tax rolls pursuant to Rule 12D-8.015, F.A.C.

(b) The previous year standard N.A.P. file: No later than the submission date for the current year tangible personal property assessment roll in the event that the county has completely or partially changed account numbering since the previous roll other than routine attrition or addition of accounts. This file shall have coded thereon an "alternate key" to facilitate the translation of the old account numbers to the new account numbers.

(5) In those counties subject to an in-depth review, pursuant to Section 195.096, F.S., and if requested in writing by the Executive Director, the property appraiser shall submit a computer tape copy of the following files to the Department on or before the dates indicated, provided that submission shall not be required earlier than 30 days following mailing of the request by the Executive Director.

(a) The STANDARD N.A.L. file containing real estate transfer data current to December 31, and all other data current at the time of publication of the revised (extended) real property assessment roll: No later than January 31.

(b) The STANDARD Deletions, Splits, and Combinations (D.S.C.) File, if one exists: No later than the submission date for the Initial Real Property Assessment Roll.

(6) Record Layouts for STANDARD FILES. Property appraisers are not required to keep data in the standard file layouts for day-to-day operations. However, they are required to merge and/or reformat their existing files to the standard file layout as appropriate when submitting computer tape materials to the Department.

(a) The STANDARD N.A.L. File shall be formatted as follows:

1. Record length-450 characters (fixed length).

2. Block length-3600 characters (8 records per block).

3. The following is a listing of the STANDARD N.A.L. File and is contained in an example form, Form DR-590 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Name, Address, Legal (N.A.L.) File

Field		Location			Field[1]	
No.	**Field Label**	**First**	**Last**	**Size**	**Type**	**Comments**
1	Unique					
	Parcel No.	1	28	28	A/N	
	County No.	1	2	2	N	
	Parcel No.	3	28	26	A/N	Show 2 digit county code, local parcel number, and space fill the remaining digits to 28

Field No.	Field Label	Location First	Last	Size	Field[1] Type	Comments
2	Roll type	29	29	1	A	"R" for real
3	Roll year	30	31	2	A/N	
4	D. O. R. land use code	32	35	4		All numeric except for notes and header records
5	Special assessment code	36	36	1	N	
6	Total just value	37	45	9	N	
7	Total assessed value	46	54	9	N	Classified use value, including homestead property, if applicable; otherwise just value
8	Total taxable value for operating purposes	55	63	9	N	
9	New construction value or deletion value	64	72	9	N	Signed field; negative value indicates deletion
10	Land value	73	81	9	N	Classified use value of land, if applicable; otherwise just value of land
11	Land units code	82	82	1	N	Use land-unit-of-value code here
12	Number of land units	83	88	6	N	Assume two decimal places for acreage
13	Square footage	89	97	9	N	Assume no decimal places for square feet
14	Improved quality	98	100	3	A/N	
15	Construction class	101	101	1	N	
16	Filler	102	102	1	A	Space Fill
17	Effective or actual year built of major improvement	103	106	4	N	
18	Total living area (or adjusted area) or usable area if non-residential	107	113	7	N	
19	Number of buildings	114	115	2	N	
20	Market area	116	117	2	A/N	10 to 30 areas
	MOST RECENT SALE DATA (through field 26)					
21	Transfer code	118	119	2	N	
22	Vacant or improved code	120	120	1	A	"V" or "I"
23	Sale price	121	129	9	N	
24	Date of sale	130	135	6	N	
	Year	130	133	4	N	
	Month	134	135	2	N	01 through 12
25	O. R. Book	136	140	5	A/N	

Field No.	Field Label	Location First	Last	Size	Field[1] Type	Comments
26	O. R. Page	141	144	4	A/N	
	SECOND MOST RECENT SALE DATA (through field 33)					
27	Filler	145	146	2	A	Space Fill
28	Transfer code	147	148	2	N	
29	Vacant or improved code	149	149	1	A	“V” or “I”
30	Sale price	150	158	9	N	
31	Date of sale	159	164	6	N	
	Year	159	162	4	N	
	Month	163	164	2	N	01 through 12
32	O. R. Book	165	169	5	A/N	
33	O. R. Page	170	173	4	A/N	
34	Stratum No.	174	175	2	N	Always “00”; will be assigned by D.O.R.
35	Owner’s name	176	205	30	A	Primary owner
36	Street address line 1	206	235	30	A/N	Mailing address of primary owner
37	Street address line 2	236	265	30	A/N	
38	City	266	295	30	A/N	
39	State or country	296	320	25	A/N	
40	U. S. mail zip code	321	325	5	N	
41	Short legal description	326	355	30	A/N	1st 30 characters
	SOCIAL SECURITY NUMBERS (SSN) OF APPLICANT AND OTHER OWNER (through field 45)					
42	Applicant’s Status	356	356	1	A	Applicant’s marital status H=Husb. W=Wife O=Other “H”, “W”, or “O”
43	Applicant’s SSN	357	365	9	N	
44	Co-Applicant’s Status	366	366	1	A	Co-Applicant’s marital status H=Husb. W=Wife O=Other “H”, “W”, or “O”
45	Co-Applicant’s SSN	367	375	9	N	
46	Personal exemption flags	376	376	1	A/N	Use numeric “0” or “A” through “Z”
47	Other exemption value	377	383	7	N	
48	Amount of homestead exemption	384	388	5	N	
49	Amount of widow(er) exemption	389	393	5	N	
50	Amount of disabled	394	400	7	N	

Field No.	Field Label	Location First	Last	Size	Field[1] Type	Comments
	exemption					
51	Amount of renewable energy exemption	401	407	7	N	
52	Group Number/Confidentiality Code	408	409	2	N	First Character Always "0" Will be assigned by Department of Revenue For second character "0" Otherwise any confidential parcels should be indicated with code "1"
53	Neighborhood code	410	417	8	A/N	
54	Public land	418	418	1	A	
55	Taxing authority code	419	422	4	A/N	First two digits indicate municipality
56	Parcel location	423	431	9	A/N	
	Township	423	425	3	A/N	2 numeric, 1 alpha
	Range	426	428	3	A/N	2 numeric, 1 alpha
	Section or Grant No.	429	431	3	N	Right justify
57	Alternate key	432	444	13	A/N	
58	Tax Roll Sequence No.	445	450	6	N	Numbers shall be assigned in the order parcels appear on the assessment roll

(1) Field type legend:

A	=	Alphabetic
A/N	=	Alphanumeric
N	=	Numeric

(b) The STANDARD D.S.C. File (Deletions, Splits, and Combinations) shall be formatted as follows:

1. Record Length – 86 characters (fixed length).
2. Block length – 3440 characters (40 records per block).

Field Number	Field Label	Location First	Last	Size	Field Type	Range of Values/ Comments
1	Unique Parcel No.	1	28	28	A/N	No. of each parcel which
	County No.	1	2	2	N	splits, is
	Parcel No.	3	28	26	A/N	deleted or combined. Show county code in 1st two digits;

Field Number	Field Label	Location First	Last	Field Size	Type	Range of Values/ Comments
						then local parcel number; then spaces through digit 28.
2	DOR land use code	29	30	2	N	Use code of above parcel
3	D.S.C. code	31	31	1	N	Delete = 1; split = 2; combination = 3
4	Total Just Value	32	40	9	N	Previous roll value of deletion;
5	Total Assessed Value (classified Use Value if appl.; other-wise Just Value)	41	49	9	N	current roll value if split or
6	Total taxable value for operating purposes	50	58	9	N	combination (fields 4 through 6).
7	Parent parcel No.	59	84	26	A/N	If entry applies to splits or combinations. Otherwise, space fill.
8	Parent DOR land use code	85	86	2	N	If entry applies to splits or combinations.

A = Alphabetic
A/N = Alphanumerics
F = Floating Point
N = Numeric

(c) The standard N.A.P. file shall be formatted as follows:

1. Record length – 290 characters (fixed length).

2. Block length – 3480 characters (12 records per block).

3. The following is a listing of the STANDARD N.A.P. File and is contained in an example form, Form DR-592 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Field Number	Field Label	Location First	Last	Field Size	Type	Range of Values/ Comments
1	Unique Account No.	1	17	17	A/N	Show 2-digit county code, local account number, and space fill the remaining digits to 17.
	County No.	1	2	2	N	
	Account No.	3	17	15	A/N	
2	Taxing Authority Code	18	21	4	A/N	Same code as used for real property
3	Roll Type	22	22	1	A	“P” for personal

Field Number	Field Label	Location First	Location Last	Field Size	Field Type	Range of Values/ Comments
4	Roll Year	23	24	2	N	Last two digits of year
5	CSN Code	25	25	1	A	Flag indicating use of Class (C), SIC (S) or NAICS (N) Codes
6	Class/SIC/NAICS Code	26	31	6	N	
7	Furniture, Fixtures, and Equipment; Materials and Supplies – At Just Value	32	41	10	N	
8	Leasehold Improvements Just Value	42	51	10	N	
9	Pollution Control Devices	52	71	20	N	
	Just Value	52	61	10	N	
	Taxable Value	62	71	10	N	
10	Total Just Value	72	81	10	N	
11	Total Exemption Value	82	91	10	N	
12	Exemption Type	92	92	1	A	Alphabetic character to be designated by Department of Revenue
13	Total Taxable Value	93	10	10	N	
14	Penalty Rate	103	10	2	N	
15	Taxpayer Name	105	13	30	A/N	
16	Taxpayer Mailing Address	135	16	30	A/N	
17	City	165	19	30	A/N	
18	State or Country	195	21	20	A/N	Include Zip Code
19	Physical Location of Property	215	27	60	A/N	
	Street Address	215	24	30	A/N	
	City	245	27	30	A/N	
20	Filler	275	27	2	A/N	Reserved for future use.
21	Alternate Key	277	28	6	N	See 12D-8.011(2)(v), F.A.C.
22	Tax Roll Sequence No.	283	29	8	N	Numbers shall be assigned in the order accounts appear on the assessment roll.

A = Alphabetic
A/N = Alphanumeric
N = Numeric

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 195.096, 213.05 FS. History–New 12-7-76, Amended 7-17-80, 9-30-82, Formerly 12D-8.13, Amended 12-27-94, 12-31-98, 1-2-01.

12D-8.015 Extension of the Assessment Rolls.

Upon receipt of the certifications of the millage rates to be applied against the taxable property in the taxing jurisdiction of the several levying authorities and upon receipt of the certification of the value adjustment board that all hearings required by Florida Statutes have been held, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property in the county. This does not include lands available for taxes pursuant to Section 197.502(7), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.122(2), 197.323(1), 197.502, 213.05 FS. History–New 12-7-76, Formerly 12D-8.15.

12D-8.016 Certification of Assessment Rolls by the Appraiser.

Upon completion of the extension of the assessment rolls and upon satisfying himself or herself that all property is properly taxed, the appraiser shall execute the certification in the manner and form provided elsewhere in these rules and attach an executed copy of the same to each copy of the assessment roll. The appraiser shall forward a copy of the certification of each of the assessment rolls prepared by him or her to the Department of Revenue.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.122, 213.05 FS. History–New 12-7-76, Formerly 12D-8.16.

12D-8.017 Distribution of Assessment Rolls.

(1) The appraiser shall prepare and distribute the preliminary and the finalized (certified) assessment rolls to the following: A copy of the preliminary roll for the property appraiser's office, if desired, and a copy of that part of the preliminary roll pertaining to each municipality as required by Section 193.116, F.S.: the original of the finalized (certified) roll to the tax collector, a copy of the finalized (certified) roll for the property appraiser's office, if desired, and a copy of that part of the finalized (certified) roll pertaining to each municipality as required by Section 193.116, F.S. The property appraiser shall attach to each copy of each assessment roll the certificate of the value adjustment board required under Section 193.122(1), F.S., and the certificate required under Section 193.122(2), F.S.

(2) The Executive Director may, upon written request, require the property appraiser to transmit to the Department a printed copy of any one or all of the assessment rolls

prepared by him for the year in which the notice is given. The property appraiser shall provide such copy to the Department no later than 30 days following the date such copy was requested. The Department shall return such copy to the property appraiser no later than 30 days following receipt of such copy.

Rulemaking Authority 120.53(1), 193.122(5), 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.085, 193.114, 193.116, 193.122, 195.0012, 195.002, 195.032, 195.052, 213.05 FS. History–New 12-7-76, Formerly 12D-8.17.

12D-8.018 Recapitulations of Assessment Rolls.

(1)(a) On or before the first Monday of July of each year (unless an extension has been granted for completion of the assessment roll) each property appraiser shall certify and submit to the Department a recapitulation of each assessment roll prepared by him or her and a recapitulation of those portions of such rolls upon which municipal taxes will be levied and assessed for each municipality within the county. If an extension has been granted for completion of the assessment roll, the recapitulations shall be submitted on or before the last day of the extension. The recapitulation shall be in the manner and form provided elsewhere in these rules.

(b) Within 30 days of the close of the value adjustment board hearings and extension of the rolls, each property appraiser shall certify and submit the following to the Department:

1. A revised recapitulation of each of the assessment rolls prepared by him or her incorporating all changes granted by the value adjustment board and all other changes he or she has lawfully made to the rolls subsequent to initially publishing the rolls,

2. A similarly revised recapitulation of those portions of such rolls upon which municipal taxes will be levied and assessed for each municipality within the county,

3. A recapitulation of ad valorem taxes levied by each taxing authority within the county, and

4. A reconciliation between the initial and revised assessment rolls setting forth the reasons for each change.

(c) The recapitulations and reconciliation shall be in the manner and form provided elsewhere in these rules and shall include all changes and corrections made to the assessment rolls since the rolls were extended by the property appraiser.

(d) On or before the submission date of the initial assessment rolls, the tax collector shall submit to the Department a closing recapitulation of values on the prior year’s assessment rolls. This recapitulation shall be in the manner and form provided elsewhere in these rules and shall include all changes and corrections made to the assessment rolls since the rolls were extended by the property appraiser.

(2) The property appraiser shall, at the same time that the initial recapitulation is submitted to the Department, also certify and furnish a copy of the appropriate recapitulation of the assessment rolls or portions thereof, to the governing body of the county, the county school board, and to the governing body of the each municipality to be used as an estimate for the purpose of preparing budgets for the next ensuing fiscal year.

(3) The property appraiser shall furnish a copy of the initial recapitulation of each of

the assessment rolls to the value adjustment board.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 129.03, 193.023, 193.114, 194.011, 213.05 FS. History–New 12-7-76, Formerly 12D-8.18.

12D-8.019 Post-audit Review.

Upon receiving the initial assessment rolls and the materials required by Rule 12D-8.013, F.A.C., the Department of Revenue shall begin the post-audit review process as prescribed by Section 195.097, F.S., in a timely manner consistent with its other functions and responsibilities. This process includes the following:

(1) Verification of sales for various property classes, as appropriate.

(2) Check on the accuracy of data on the property record cards.

(3) Check on the accuracy of appraisal computations.

(4) Preparation of cost indices.

(5) Preparation of agricultural valuations per acre.

(6) Check on applications for agricultural and high-water recharge classification and other classified use of property.

(7) Appraisal of parcels within various property classes, as appropriate.

(8) Check on property appraiser's recommendations to the value adjustment board.

(9) Check on the accuracy of the personal property assessment roll, including the existence of a cross-reference to the return.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.096, 195.097, 213.05 FS. History–New 12-7-76, Formerly 12D-8.19, Amended 1-23-97.

12D-8.020 Approval of Assessment Rolls by the Department of Revenue.

(1) Upon receiving the assessment rolls, the Executive Director shall review the assessment rolls to determine if the rolls are indicative of just value of the property described therein. Review will in particular cover the following:

(a) Total value of the assessment roll, the overall percentage change in the rolls from the preceding year to the present year, and a projection of the overall level of assessment for real property.

(b) Ratio of assessments to full value of a sufficient number of classes of property for the Department to make a determination that the roll, as a whole, reflects assessments in substantial compliance with law, that values in each class reflect assessments in substantial compliance with law, and that assessments are equalized both within and between classes.

(c) Compliance with administrative orders issued pursuant to Section 195.097, F.S.

(d) Whether the assessment rolls are in the form required by the statutes and rules, including such items as whether the owner's name and address are shown for each parcel, whether the property description is adequate for purposes of location, whether market areas are included, whether the property is exempt in whole or part, whether use values for property classified as agricultural, high-water recharge, etc., are shown, and the like.

(e) Whether the exemptions granted by the property appraiser are all properly

documented and made in conformance with the law.

(f) Whether the property appraiser's practices and procedures are likely to result in a roll expressing just value with equity between properties within the class and between the classes.

(2) In addition, the Executive Director may consider any other available and relevant information in determining whether an assessment roll should be approved or disapproved.

(3) The Executive Director, upon finding that the property appraiser has failed to prepare an assessment roll in the manner and form prescribed by law and these rules, or has not complied with an administrative order issued pursuant to Section 195.097, F.S., shall disapprove the roll in whole or in part, as appropriate, and return the same to the appraiser with a statement as to the reason for disapproval and directing that the assessment roll be amended, corrected or prepared anew within a designated time.

(4) The following are examples of failures to prepare the roll in the form prescribed by law and these rules. These examples are included for illustration only and are not restrictive of others.

(a) Failure to include proper descriptions of real property parcels on a real property assessment roll;

(b) Failure to show the just value of all property on the roll;

(c) Failure to show a proper categorization of exemptions on the roll;

(d) Failure to show both the just value and classified use value of property classified so that its assessed value for tax purposes is not determined under Section 193.011, F.S.

(e) Failure to properly identify the property according to the proper use type code as required under paragraph 12D-8.008(2)(c), F.A.C., for real property and paragraph 12D-8.009(2)(c), F.A.C., for tangible personal property;

(f) Failure to include on the tangible personal property assessment roll a code reference to the tax return identifying the property; and

(g) Failure to otherwise prepare the assessment rolls as provided by these rules and the statutes.

(5)(a) The Executive Director, or his or her designee, shall have 50 days from the date a complete submission of the roll is received by the Department in which to examine any assessment roll submitted for approval, to make a determination on the same, and mail or otherwise transmit notice to the property appraiser of the determination. Provided, however, in those counties in which a review notice is issued by the Department, the Executive Director, or his or her designee, shall have 60 days from the date of issuance of the notice to make said determination. The Department will issue a review notice only within 30 days of complete submission of the roll. A complete submission of the rolls is defined in Section 192.001(18), F.S.

(b) The Executive Director, or his or her designee, shall notify the property appraiser of incomplete submission within 10 days after receipt thereof.

(c) The review notice shall, when issued to a county property appraiser by the Department, specify the remedial requirements for roll approval and the schedule for

compliance and resubmission.

(d) Any determination other than approval of an assessment roll, shall be either by personal delivery, in which case the property appraiser shall give a receipt for the same; by U.S. mail, return receipt requested; by telegram; or by facsimile transmission (FAX). Provided, however, the Executive Director, or his or her designee, shall not act upon any single assessment roll or part of an assessment roll until all information properly requested and relevant to the approval process of that roll shall be submitted by the property appraiser, and a reasonable time is allowed for its review.

(e) In no event shall a formal determination by the Department be made later than 90 days after the first complete submission of the rolls by the county property appraiser.

Rulemaking Authority 195.002, 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.114, 193.1142, 193.122, 195.052, 195.097, 195.101, 213.05 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.20, Amended 12-25-96, 12-31-98.

12D-8.021 Procedure for the Correction of Errors by Property Appraisers.

(1) This rule shall apply to errors made by property appraisers in the assessment of taxes on both real and personal property.

(2) For every change made to an assessment roll subsequent to certification of that roll to the tax collector pursuant to Section 193.122, F.S., the property appraiser shall complete a Form DR-409, Certificate of Correction of the Tax Roll. No property appraiser shall issue a Certificate of Correction except for a reason permitted by this rule section.

(a) The following errors shall be subject to correction:

1. The failure to allow an exemption for which an application has been filed and timely granted pursuant to the Florida Statutes.

2. Exemptions granted in error.

3. Typographical errors or printing errors in the legal description, name and address of the owner of record.

4. Error in extending the amount of taxes due.

5. Taxes omitted from the tax roll in error.

6. Mathematical errors.

7. Errors in classification of property.

8. Clerical errors.

9. Changes in value due to clerical or administrative type errors.

10. Erroneous or incomplete personal property assessments.

11. Taxes paid in error.

12. Any error of omission or commission which results in an overpayment of taxes, including clerical error.

13. Tax certificates that have been corrected when the correction requires that the tax certificate be reduced in value due to some error of the property appraiser, tax collector, their deputies or other county officials.

14. Void tax certificates.

15. Void tax deeds.

16. Void or redeemed tax deed applications.

17. Incorrect computation or measurement of acreage or square feet resulting in payment where no tax is due or underpayment.

18. Assessed nonexistent property.

19. Double assessment or payment.

20. Government owned exempt or immune property.

21. Government obtained property after January 1, for which proration is entitled under subsections 196.295(1) and (2), F.S., and partial refund due.

22. Erroneous listing of ownership of property, including common elements.

23. Destruction or damage of residential property caused by tornado, for which application for abatement of ad valorem taxes levied for the 1998 tax year is timely filed as provided in Chapter 98-185, Laws of Florida.

24. Material mistake of fact as described in Section 197.122, F.S., which is discovered within one (1) year of the approval of the tax rolls under Section 193.1142, F.S. The one (1) year period shall expire herein, regardless of the day of the week on which the end of the period falls. A refund resulting from a correction due to a material mistake of fact corrected within the one-year period may be sent to the Department for approval. Alternatively, the property appraiser has the option to issue a refund order directly to the tax collector. The option chosen must be exercised by plainly so indicating in the space provided on Form DR-409.

25. Errors in assessment of homestead property corrected pursuant to Section 193.155(8), F.S.

26. Granting a religious exemption where the applicant has applied for, and is entitled to, the exemption but did not timely file the application and, due to a misidentification of property ownership on the tax roll, the property appraiser and tax collector had not notified the applicant of the tax obligation. This subparagraph shall apply to tax years 1992 and later.

(b) The correction of errors shall not be limited to the preceding examples, but shall apply to any errors of omission or commission that may be subsequently found.

(c) Where the property appraiser agrees with the value adjustment board, it shall not be necessary for him to file a certificate of correction for a proper final value adjustment board reduction in assessed or taxable value for that tax year. The value adjustment board may not correct assessments from previous years, however, and the property appraiser may issue a certificate of correction as provided in this rule section.

(d) The following is a list of circumstances which involve changes in the judgment of the property appraiser and which, therefore, shall not be subject to correction or revision, except for corrections made within the one-year period described in subparagraph (2)(a)24. of this rule section. The term “judgment” as used in this rule section, shall mean the opinion of value, arrived at by the property appraiser based on the presumed consideration

of the factors in Section 193.011, F.S., or the conclusion arrived at with regard to exemptions and determination that property either factually qualifies or factually does not qualify for the exemption. It includes exercise of sound discretion, for which another agency or court may not legally substitute its judgment, within the bounds of that discretion, and not void, and other than a ministerial act. The following is not an all inclusive list.

1. Change in mobile home classification not in compliance with attorney general opinion 74-150.

2. Extra depreciation requested.

3. Incorrect determination of zoning, land use or environmental regulations or restrictions.

4. Incorrect determination of type of construction or materials.

5. Any error of judgment in land or improvement valuation.

6. Any other change or error in judgment, including ordinary negligence which would require the exercise of appraisal judgment to determine the effect of the change on the value of the property or improvement.

7. Granting or removing an exemption, or the amount of an exemption.

8. Reconsideration of determining that improvements are substantially complete.

9. Reconsideration of assessing an encumbrance or restriction, such as an easement.

(3)(a) Correction of the tax roll shall be made by delivering to the tax collector the following items, if applicable.

1. Copy of the Certificate of Correction, Form DR-409, or in the case of non-ad valorem assessments, Form DR-409A,

2. Copy of value adjustment board order, final and not subject to appeal,

3. Homestead, charitable, religious, widow/widower or disabled exemption, or agricultural or high-water recharge classification, application, renewal, and

a. Proof of filing on or before March 1, or

b. Proof of postal error in the form of written evidence by the U.S. Postal Service of its error, within subsections 196.011(8) and (9), F.S. Property appraisers shall provide documentation of these items.

4. Evidence of removal or permanent affixation of mobile home prior to January 1.

5. Copy of demolition permit.

6. Proof that error is a disregard for existing facts.

7. Proof of destruction of improvement or structure as provided in Section 196.295, F.S.

8. Property appraiser’s written statement of good cause for waiver of penalty as provided in subsections 12D-8.005(5) and (6), F.A.C.

(b) If the taxpayer is making a claim for refund, the property appraiser shall be responsible for items (3)(a)1. through 8. of this rule section if applicable and any other necessary proof to establish the claim.

(4) The payment of taxes shall not be excused because of any act of omission or

commission on the part of any property appraiser, tax collector, value adjustment board, board of county commissioners, clerk of the circuit court, or newspaper in which an advertisement may be published. Any error or any act of omission or commission may be corrected at any time by the party responsible. The party discovering the error shall notify the person who made the error and the person who made the error shall make such corrections immediately. If the person who made the error refuses to act, for any reason, then subject to the limitations in this rule section, the person discovering the error shall make the correction. Corrections should be considered as valid from the date of the first act or omission and shall not affect the collection of tax.

(5) Property appraisers may correct errors made by themselves or their deputies in the preparation of the tax roll, whether said roll is in their possession, in the possession of the tax collector, or in the possession of the clerk of the court.

(6) If the tax collector refuses or does not elect to correct the errors, then the property appraiser shall correct the errors. When the corrections are made by the property appraiser, he shall at the same time give to the tax collector a copy of the Certificate of Correction to be filed by the tax collector.

(7) Except when a property owner consents to an increase, as provided in paragraph (10)(a), the correction of any error that will increase the assessed valuation, and subsequently the taxes, shall be presented to the property owner with a notice of proposed property taxes mailed or delivered to the property owner, which includes notice of the right of the property owner to petition the value adjustment board. Any error that will increase the assessed valuation and taxes shall be certified by the official correcting the error.

(8) The value adjustment board shall convene at such time as is necessary to consider changes in valuation submitted by the property appraiser. The property appraiser shall prepare all Certificates of Correction for the value adjustment board. However, this shall not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(9) The property appraiser shall notify the property owner of the increase in the assessed valuation. The notice to the property owner by the property appraiser shall state that the property owner shall have the right to present a petition to the value adjustment board relative to the correction, except when the property appraiser has served a notice of intent to record a lien when property has improperly received homestead exemption.

(10) If the value adjustment board has adjourned, the property owner shall be afforded the following options when an error has been made which, when corrected, will have the effect of increasing the assessed valuation and subsequently the taxes. The options are:

(a) The property owner by waiver may consent to the increase in assessed valuation and subsequently the taxes by stating that he does not desire to present a petition to the value adjustment board and that he desires to pay the taxes on the current tax roll. If the property owner makes such a waiver, the property appraiser shall advise the tax collector who shall proceed under subsection 12D-13.006(6), F.A.C.

(b) The property owner may refuse to waive the right to petition the value adjustment board at which time the property appraiser shall notify the proper owner and tax collector that the correction shall be placed on the current year's tax roll and also at such time as the subsequent year's tax roll is prepared, the property owner shall have the right to file a petition contesting the corrected assessment.

(c) If the value adjustment board has adjourned for the year or the time for filing petitions has elapsed, a back assessment shall be considered made within the calendar year if, prior to the end of the calendar year, a signed Form DR-409, Certificate of Correction (incorporated by reference in Rule 12D-16.002, F.A.C.) or a supplemental assessment roll is tendered to the tax collector and a notice of proposed property taxes with notice of the right to petition the next scheduled value adjustment board is mailed or delivered to the property owner.

(11) Double Assessments. When a tax collector informs a property appraiser pursuant to subsection 12D-13.006(9), F.A.C., that any property has been assessed more than once, the property appraiser shall search the official records of the county to determine the correct property owner and the correct assessment. The property appraiser shall then certify to the tax collector the assessment which is correct and, provided the taxes have not been paid, the proper amount of tax due and payable.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011(1), 194.032, 196.011, 197.122, 197.182, 197.323, 197.332, 213.05 FS. History–New 12-7-76, Formerly 12D-8.21, Amended 12-10-92, 12-27-94, 12-25-96, 12-31-98, 1-16-06.

12D-8.022 Reporting of Fiscal Data by Fiscally Constrained Counties to the Department of Revenue.

(1) This rule applies to counties that meet the fiscally constrained definition in Section 218.67(1), F.S. Under Sections 218.12 and 218.125, F.S., these counties are required to apply for a distribution of funds appropriated by the Legislature for each of the following purposes:

(a) Offsetting reductions in property tax revenues occurring as a direct result of the implementation of revisions to Article VII, Florida Constitution approved in the special election held on January 29, 2008. These reductions include the additional $25,000 homestead exemption, the $25,000 tangible personal property exemption, homestead assessment difference transferability, and the 10 percent assessment increase limitation on nonhomestead property.

(b) Offsetting reductions in property tax revenues occurring as a direct result of the implementation of revisions to ss. 3(f) and 4(b) of Art. VII, Florida Constitution, approved in the general election held in November 2008. These reductions include the exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes.

(2) An application must be filed with the Department of Revenue on Form DR-420FC, incorporated by reference in Rule 12D-16.002, F.A.C.

(3) Each fiscally constrained county must provide the completed form to the Department of Revenue by November 15 each year. The form must be prepared by the county property appraiser. The following is a summary of the information required on the form:

(a) An estimate of the reduction in taxable value for all county government taxing jurisdictions directly attributable to revisions to Article VII, Florida Constitution approved in the special election held on January 29, 2008. This estimate must be based on values comparable to those certified on Form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.;

(b) An estimate of the reduction in taxable value for all county government taxing jurisdictions directly attributable to revisions to ss. 3(f) and 4(b) of Art. VII, Florida Constitution, approved in the general election held in November 2008. This estimate must be based on values comparable to those certified on Form DR-420;

(c) Millage rates for all county government taxing jurisdictions as included on the tax roll extended according to Section 193.122, F.S., for all these jurisdictions for both the current and prior year;

(d) Rolled-back rates, if available, for each jurisdiction determined as provided in Section 200.065, F.S., and included on Form DR-420 by each taxing jurisdiction;

(e) Maximum millage rates, if available, for each jurisdiction that could have been levied by a majority vote as included on Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, by each taxing jurisdiction. Form DR-420MM is incorporated by reference in Rule 12D-16.002, F.A.C.

(4) The calculation of each distribution of appropriated funds must include both operating and debt service levies, including millages levied for two years or less under Section 9(b), Article VII, Florida Constitution.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 200.065, 218.12, 218.125, 218.67 FS. History–New 11-1-12.

CHAPTER 12D-13
TAX COLLECTORS RULES AND REGULATIONS

12D-13.005	Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review
12D-13.006	Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections
12D-13.007	Splits and Cutouts, Time for Requesting and Procedure
12D-13.011	Lien of Taxes
12D-13.014	Penalties or Interest, Collection on Roll
12D-13.028	Homestead Tax Deferral - Definitions
12D-13.029	Homestead Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Delinquent Deferred Taxes
12D-13.030	Homestead Tax Deferral - Adjustment of Current Year's Income
12D-13.031	Homestead Tax Deferral - Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage
12D-13.032	Homestead Tax Deferral - Payment of Tax
12D-13.033	Homestead Tax Deferral - Notification to Tax Deferral Recipients
12D-13.034	Homestead Tax Deferral - Proof of Insurance
12D-13.035	Homestead Tax Deferral - Property Appraiser to Notify Tax Collector of Denial of Homestead Application
12D-13.0355	Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants

12D-13.005 Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review.

Taxpayers whose tax liability was altered as a result of the value adjustment board action shall have 30 days from the mailing of a corrected tax notice to pay taxes. A four-percent discount shall apply to such payments. Thereafter, the regular discount periods shall be applicable.

Rulemaking Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.034, 197.162, 197.323, 213.05 FS. History–New 6-18-85, Formerly 12D-13.05.

12D-13.006 Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections.

(1) This rule shall apply to errors made by tax collectors in the collection of taxes on both real and personal property. A tax collector may correct any error of omission or commission made by him or her including those referenced in Rule 12D-8.021, F.A.C.

(2) The payment of taxes shall not be excused because of any act of omission or commission on the part of any property appraiser, tax collector, value adjustment board, board of county commissioners, clerk of the circuit court or newspaper in which an advertisement may be published. Any error or any act of omission or commission may be corrected at any time by the party responsible. The party discovering the error shall notify the person who made the error and the person who made the error shall make such corrections immediately. If the person who made the error refuses to act, for any reason, then subject to the limitations in this rule section, the person discovering the error shall make the correction. Corrections should be considered as valid from the date of the first act of omission or commission and shall not affect the collection of tax.

(3) The tax collector and the clerk of the court shall notify the property appraiser of the discovery of any errors on the prior years' rolls when the property appraiser has not certified the current tax roll to the tax collector for collection.

(4) The tax collector may correct errors on all tax rolls in his or her possession provided that such corrections are certified by the property appraiser or approved by the value adjustment board.

(5) The property appraiser shall notify the property owner, upon the correction of any error that will increase the assessed valuation and subsequently the taxes, of the owner's right to present a petition to the value adjustment board, except when a property owner consents to an increase, as provided in subsection (6) of this rule section and subsection 12D-8.021(10), F.A.C., or when the property appraiser has served a notice of intent to record a lien when property has improperly received homestead exemption. However, this shall not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(6) If the value adjustment board has adjourned, the property owner shall be afforded the following options when an error has been made which when corrected will have the effect of increasing the assessed valuation and subsequently the taxes. The options are:

(a) The property owner by waiver may consent to the increase in assessed valuation and subsequently the taxes by stating that he or she does not desire to present a petition to the value adjustment board and that he or she desires to pay the taxes on the current tax roll. If the property owner makes such a waiver the tax collector shall proceed under Rule 12D-13.002, F.A.C.

(b) The property owner may refuse to waive the right to petition the value adjustment board, at which time the property appraiser shall notify the property owner and tax

collector that the correction shall be placed on the subsequent year's tax roll and at such time as the subsequent year's tax roll is prepared, the property owner shall have the right to file a petition contesting the corrected assessment.

(7) When the taxpayer waives his or her right to petition the value adjustment board, the tax collector shall prepare a corrected notice immediately and shall forward the same to the property owner.

(8) Special Rules Governing Correction of Erroneous or Incomplete Personal Property Assessments.

(a) If a property appraiser fails or refuses to correct an erroneous or incomplete personal property assessment within 30 days of a tax collector's request, the collector shall certify all such assessments to the Board of County Commissioners as errors or insolvencies and enter the same on the final report.

(b) When personal property assessments are vague to the point that the property being levied upon cannot be identified, it is the responsibility of any county official or employee to request that the property appraiser identify to the best of his or her ability the property in question so that positive identification may be made. This shall apply to assessments that have been perpetuated from year to year.

(c) Personal property returns perpetuated and on file with the statement, "same as last year", or the equivalent statement may not be deemed a proper return and should be corrected before attempts are made to levy upon the property which is delinquent or may become delinquent. This shall apply to prior year's tax rolls as well as current assessments, which may or may not be delinquent.

(d) Tax returns on file in the property appraiser's office may be used to establish the identity of property on which the tax is delinquent or may become delinquent. The return may also be used to identify property which is in danger of being removed from the county prior to the payment of taxes which may be due.

(9) Special Rules Governing Double Assessments. When a collector discovers that any property has been assessed more than once for the same year's taxes, he or she shall collect only the tax justly due. The tax collector shall notify the property appraiser that a double assessment exists and furnish such information as shown on the tax roll to substantiate said double assessment. Upon receiving notification from the tax collector, the property appraiser shall proceed under subsection 12D-8.021(11), F.A.C. If said taxes have been paid on both assessments then the tax collector shall apply to the Department of Revenue for a refund as provided by Section 197.182, F.S.

(10) Special Rules Governing Tax Certificate Corrections.

(a) When a tax certificate has been sold and the property appraiser certifies to the tax collector that an error has been made in the assessment of the property, or any other error that may be corrected, the tax collector shall submit a request to correct the tax certificate. The request to correct or cancel shall be forwarded to the Department of Revenue for consideration. If the tax collector issues a tax certificate against a parcel of real property which is subject to protection of a United States Bankruptcy Court during the pendency of

the bankruptcy stay, the tax collector may cancel the tax certificate and the Department shall approve such cancellation. Otherwise, only the Department of Revenue or a court of law may cancel a tax certificate.

(b) When a tax certificate has been canceled or corrected pursuant to Chapter 197, F.S., the tax collector shall correct the tax certificate records and notify the owner of the certificate that his or her certificate has been corrected or canceled and the correction or cancellation has been made pursuant to Chapter 197, F.S. If the tax certificate holder refuses to surrender the tax certificate for correction, the tax collector shall notify the holder of such correction by registered or certified mail, or personal service, and all county officials shall honor such correction.

(c) When the correction results in a reduction in the principal of the tax certificate, the holder of the certificate shall be entitled to a refund of the amount of the reduction. The refund shall be made in accordance with these rules. The county is not liable for interest on the amount refunded if the certificate was sold prior to June 15, 1976. For certificates sold on and after June 15, 1976, but before October 1, 1998, the amount refunded shall earn interest at the rate of eight percent per year. For certificates sold on and after October 1, 1998, if the rate bid is less than eight percent, the amount refunded shall earn interest at the rate bid. Interest shall be calculated monthly, from the date the certificate was sold to the date the refund is ordered.

(d) This subsection shall apply to all tax certificates even though a tax deed application has been filed with the tax collector and advertised by the clerk of the court. Tax deeds that have been issued may be corrected by the clerk pursuant to the Florida Statutes.

(11) Changes to any non-ad valorem assessment roll shall be prepared by the local governing board that prepared and certified the roll for collection, consistent with the provisions of Rule 12D-18.006, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.122, 197.123, 197.131, 197.182, 197.322, 197.323, 197.432, 197.443, 197.444, 197.492, 197.593, 213.05 FS. History–New 6-18-85, Formerly 12D-13.06, Amended 5-23-91, 12-10-92, 12-25-96, 12-31-98.

12D-13.007 Splits and Cutouts, Time for Requesting and Procedure.

(1) When property has been properly assessed in the name of the owner as of January 1 of the tax year, the appraiser may not cancel the assessment by reason of a sale of the whole or a part of the property. The assessment is against the property, not the owner.

(2) When the new owner or the original owner wishes to pay taxes on his or her proportionate share of the whole property, it is the duty of the property appraiser to figure the amount of the assessment on that portion of the whole. However, the request for a split or cutout shall initiate with the tax collector. The owner may request at any time from November 1, or as soon thereafter as the tax roll comes into the hands of the tax collector and up until 15 days before the tax certificate sale, an assessment on property to be split or cutout of a larger parcel.

(3) If a property owner files a request for a split or cutout within the 15-day period

immediately prior to the sale of tax certificates then the tax collector may sell a Tax Sale Certificate on the land in question. If a Tax Sale Certificate is sold because the request for split or cutout was made within the 15-day period then the property owner will be in the same position to redeem a portion of the Tax Sale Certificate as any other person. The redemption of a portion of a Tax Sale Certificate shall be allowed as soon as the tax collector receives the split or cutout from the property appraiser. The person making a partial redemption shall pay the tax according to the split or cutout, the interest and tax collector's fee, or the partial redemption shall not be allowed.

(4) The party requesting the split or cutout may be required to furnish proof to substantiate his or her claim. Proof may be in the form of a recorded instrument. (See Attorney General's Opinion 75-105.)

(5) The tax collector upon request for a split or cutout being filed shall immediately forward said request to the property appraiser. The completed request for the split or cutout, filed with the property appraiser, shall be returned to the tax collector not later than the ten days after the request was filed by the tax collector.

(6) The tax collector shall issue his or her receipt showing that taxes have been paid on that portion of the property in order to prevent that part from having a tax certificate sold for delinquent taxes. If a portion of the taxes remains unpaid and become delinquent then the tax collector shall advertise and sell tax certificates as he or she would on other parcels of delinquent property.

(7) If the request for split or cutout occurs after the lands have been advertised for delinquent taxes, but before the 15-day deadline of the tax certificate sale, then the tax collector shall prorate the interest and advertising cost incurred by the county.

(8) The tax collector is not prohibited from accepting requests for splits or cutouts within the 15-day period before the tax certificates sale. If possible, the tax collector and property appraiser may process such request prior to the sale of tax certificates. If Tax Sale Certificates are sold before the split or cutout is made, then the property owner may redeem the parcel according to the split or cutout as any other redemption would be made.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.192, 197.322, 197.332, 197.333, 197.343, 197.373, 213.05 FS. History–New 10-12-76, Formerly 12D-12.46, 12D-12.046.

12D-13.011 Lien of Taxes.

(1) On January 1 of each year, all taxes levied pursuant to the constitution and laws of this state shall become a first lien on the taxable property. A tax lien is superior to all other liens on the property and continues in full force and effect until discharged by payment or until barred by Chapter 95 or 197, F.S. If the sale of the personal property assessed is insufficient to pay all delinquent taxes, interest, fees, and costs due, then the lien shall attach to other personal property of the taxpayer within the county. When personal property on which a lien has attached for the non-payment of taxes cannot be located within the county, then the tax collector may seize other personal property of the taxpayer and sell said property. However, the first liens described in this rule section shall not apply

against such other personal property which has been sold, and the tax liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other personal property after it has been sold.

(2) All property owners are held to know that taxes are due and payable annually. They are charged with the duty of ascertaining the amount of current and delinquent taxes due.

(3) A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in these rules and in Chapter 197, F.S. Foreclosure by any party other than a tax certificate holder shall not extinguish the lien of the tax certificate. The lien evidenced by a tax certificate is superior to all other liens and as such shall be redeemed prior to any action being filed to foreclose by another lienholder (unless the tax certificate holder is made a party to the foreclosure).

(4) A lien created through the back assessment on real property acquired by a bona fide purchaser, as defined under Section 193.092(1), F.S., that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with and in the manner prescribed under Section 193.092(1), F.S. Such recorded liens comprise a lien on property in the same manner as a recorded judgment and may be enforced by the tax collector using all remedies related to recorded judgments.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.053, 193.092, 197.122, 197.332, 197.432, 213.05 FS. History–New 6-18-85, Formerly 12D-13.11, Amended 12-13-92, 12-31-98, 12-30-02.

12D-13.014 Penalties or Interest, Collection on Roll.

(1) When penalties are imposed or required by law, the property appraiser shall, when the penalty is the responsibility of the appraiser, list the penalties on the tax roll for collection by the tax collector. When penalties are to be levied by the tax collector, the collector shall levy and collect said penalties. When either official makes an error in the levying or collecting of penalties, the official responsible for the error shall correct the error as other errors are corrected.

(2) In the collection of penalties or interest, the tax collector shall collect the entire penalty and interest. If the collection of the tax and non-ad valorem assessment is within the period of time specified for discounts, the tax collector shall only allow the discounts on the taxes and non-ad valorem assessments.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.072, 193.085, 193.114, 193.116, 193.122, 194.192, 195.002, 195.027, 197.122, 197.123, 197.131, 197.162, 213.05 FS. History–New 6-18-85, Formerly 12D-13.14, Amended 12-31-98, 12-3-01.

12D-13.028 Homestead Tax Deferral - Definitions.

For purposes of property tax deferral on homesteads:

(1) The applicant's "household" means a person or persons living together in a room or a group of rooms as a housing unit, but does not include persons boarding in or renting a portion of the abode upon which application for deferral is made.

(2) "Income" means the "adjusted gross income," as provided under Section 197.243(2), F.S., of all members of a household.

(3) "Inheritance income" means payments received by a member of the applicant's household as an heir of an intestate estate, a devisee under a will, a beneficiary under a testamentary trust or through other means of distributing assets upon death.

(4) The "current value" of unsatisfied liens on the homestead means the amounts necessary to retire the principal debts, accrued interest and penalties for which a lien stands as security. The current value of unsatisfied liens shall be determined as of the date that application for tax deferral is made or the date that the tax deferral recipient responds to the tax collector's notification according to Section 197.263(5), F.S., and shall be presumed to remain unchanged until the next succeeding annual determination, unless the tax collector receives actual notice of a change in the current value of such liens. It shall be the affirmative duty of tax deferral applicants and recipients to forthwith advise the tax collector of the current value of new liens attaching to property upon which tax deferral application has been made or upon which tax deferral has been granted.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.242, 197.243, 197.252, 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.28, Amended 12-20-01.

12D-13.029 Homestead Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Delinquent Deferred Taxes.

(1) Deferred payment taxes are exempt from the advertisement and public sale provisions of Section 197.432, F.S. The tax collector shall, at the time of the tax certificate sale held pursuant to Section 197.432, F.S., strike off each deferred payment tax certificate to the county.

(2) In the event that undeferred taxes, including non-ad valorem assessments, or tax certificates are outstanding, they shall be collected in the usual manner provided in this rule chapter and shall be unaffected by the homestead deferral of taxes for prior or later years. The tax collector shall send a current bill for each year.

(3) In the event that deferred taxes become delinquent, the tax collector shall, on June 1 following the date the taxes become delinquent, proceed with the collection of the delinquent deferred taxes in the manner prescribed by Sections 197.263 and 197.432, F.S., for the collection of undeferred delinquent taxes. A tax certificate shall be issued to the persons who will pay the amount of all outstanding delinquent deferred taxes and interest accrued thereon plus the statutory interest accruing by reason of delinquency.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.252, 197.253, 197.254, 197.262, 197.263, 197.301, 197.3632, 197.432, 213.05 FS. History–New 6-18-85, Formerly 12D-13.29, Amended 5-23-91, 12-13-92.

12D-13.030 Homestead Tax Deferral - Adjustment of Current Year's Income.

In the case of application for tax deferral before the end of the calendar year in which current taxes including non-ad valorem assessments are assessed, the applicant's household income shall be adjusted to reflect the full year's estimated income. The estimate of full year's household income shall be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.252, 197.3632, 213.05 FS. History–New 6-18-85, Formerly 12D-13.30, Amended 12-13-92.

12D-13.031 Homestead Tax Deferral - Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.

(1)(a) Any person who is entitled to claim homestead tax exemption under Section 196.031(1), F.S., may defer payment of a portion of the combined total of ad valorem taxes and non-ad valorem assessments for which a tax certificate would be sold under Chapter 197, F.S., levied on his or her homestead by filing an annual application with the tax collector on or before January 31 following the year in which the taxes and non-ad valorem assessments are assessed. The application for tax deferral shall be upon Form DR-570, Application for Homestead Tax Deferral, and shall be signed by the applicant.

(b) Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with his or her application, a certificate of eligibility to receive the exemption from the property appraiser.

(2) When the application is approved, the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:

(a) Which exceeds five percent of the applicant's household income for the prior calendar year, or

(b) In their entirety if the applicant's household income for the prior calendar year is less than 10,000 dollars, or

(c) If the applicant is entitled to claim the increased exemption by reason of age and residency as provided in Section 196.031(3)(a), F.S., the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:

1. Which exceeds three percent of the applicant's household income for the prior calendar year, or

2. In their entirety if the applicant's household income for the prior calendar year is less than 10,000 dollars, or

3. In their entirety if the applicant is 65 years of age or older and the applicant's

household income is less than the household income designated for the additional homestead exemption for persons age 65 and older as provided in Section 196.075, F.S.

(3) No tax deferral shall be granted.

(a) If the total amount of deferred taxes, non-ad valorem assessments, and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the assessed value of the homestead, or

(b) If the primary mortgage financing on the homestead is for an amount which exceeds 70 percent of the assessed value of the homestead.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.243, 197.252, 197.253, 197.3632, 213.05 FS. History–New 6-18-85, Formerly 12D-13.31, Amended 12-13-92, 10-2-07.

12D-13.032 Homestead Tax Deferral - Payment of Tax.

If the application for tax deferral is approved, the applicant shall receive the discount prescribed by Section 197.162, F.S., on the amount of the undeferred portion of the current taxes including non-ad valorem assessments if paid within thirty days of the date of approval of the application. The tax collector shall give notice by mail of the approval and of the amount of any undeferred tax. If the undeferred portion of the taxes is not paid within thirty days of the approval of the application, the tax shall be paid at the discount or the interest rates prescribed by Section 197.162 or 197.172, F.S. If the application is disapproved the tax shall be paid at the monthly discount or interest rate prescribed by Section 197.162 or 197.172, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.3632, 213.05 FS. History–New 6-18-85, Formerly 12D-13.32, Amended 12-13-92.

12D-13.033 Homestead Tax Deferral - Notification to Tax Deferral Recipients.

On or before December 31 of each year, the tax collector shall provide notice to each owner of property upon which taxes have been deferred of the duty to submit the current value of all outstanding liens upon the owner's homestead. Such notice shall be on a form designated by the tax collector. Within 30 days of notification the owner shall submit in writing, on a form designed by the tax collector, a list of all outstanding liens upon the owner's homestead, showing the current value thereof and shall sign the same.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.33.

12D-13.034 Homestead Tax Deferral - Proof of Insurance.

Upon application for tax deferral or upon the annual notification to a tax deferral recipient pursuant to Section 197.263(5), F.S., each tax deferral applicant or recipient shall provide to the tax collector proof of a current insurance policy as required by Section 197.253(5), F.S., containing a clause obligating the carrier to notify the loss payee of cancellation or nonrenewal of the policy.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.34.

12D-13.035 Homestead Tax Deferral - Property Appraiser to Notify Tax Collector of Denial of Homestead Application.

The property appraiser shall promptly notify the tax collector of denials of homestead application and changes in ownership upon properties which have been granted tax deferral.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.252, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.35.

12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.

Any payment of the deferred tax liability for lands subject to a conveyance of land development rights or a conservation easement covenant to the governing board of a public agency as described in Section 193.501(6)(a), F.S., or a charitable corporation for trust as described in Section 704.06(3), F.S., shall be payable to the county tax collector within 90 days of the date of approval by the board, corporation or trust of the reconveyance or release. The tax collector shall annually report to the Department the amount of deferred tax liability collected pursuant to Section 193.501, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501, 704.06 FS. History–New 4-18-94.

Department's Guidelines

The guidelines are required by law and are intended to be used as aid and assistance in the production of original assessment rolls by property appraisers. The guidelines do not have the force or effect of law. Within the scope of their authority and when appropriate, value adjustment boards and special magistrates may consider these guidelines in the administrative review of assessments.

Florida Real Property Appraisal Guidelines (FRPAG), 2002, 12-51.003

Tangible Personal Property Appraisal Guidelines, 1997, 12D-51.002

Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines, 1982, 12D-51.001

PETITIONS TO THE VALUE ADJUSTMENT BOARD

The value adjustment board provides an independent forum for property owners to appeal their property value or denial of an exemption, classification or tax deferral.

Property Tax Oversight

Value Adjustment Boards

Each county has a value adjustment board (VAB). The VAB has five members: two from the county's board of commissioners; one from the county's school board; and two citizens.

Many counties use special magistrates to conduct hearings and recommend decisions to the VAB. The VAB makes all final decisions. Special magistrates are qualified to review property valuation and denials of exemptions, classifications and deferrals.

Before You File a Petition

If you disagree with the:

- assessment of your property's value,
- denial of an exemption or classification, or
- denial of a tax deferral, or
- portability decision

request an informal conference with your property appraiser, and file an appeal to your VAB. You can do either or both at the same time. Most property appraisers have websites where you can search for records on your property or you can contact or visit their office.

In hearings before a VAB you may represent yourself, seek assistance from a family member or a friend, or have an attorney or agent represent you.

If an agent who is someone other than a licensed professional represents you, you must sign the petition or provide written authorization for your agent.

Florida law sets the deadlines for filing a petition. These deadlines do not change, even if you choose to discuss the issue with your appraiser. The VAB may charge up to $15 for filing a petition.

Time Frames to File Your Petition

Assessment Appeal: Within 25 days after the property appraiser mails your Notice of Proposed Property Taxes (TRIM notice), usually in mid-August.

Exemption or Classification Appeal: Within 30 days after the property appraiser mails the denial notice. The property appraiser must mail all denial notices by July 1.

Tax Deferral Appeal: Within 30 days after the tax collector mails the denial notice.

Portability Appeal: Within 25 days after the property appraiser mails your TRIM notice.

How to File Your Petition

You must file the completed petition with the VAB clerk (clerk) within the timeframes listed and pay the filing fee, if any. If your petition is complete, the clerk will acknowledge receiving the petition and send a copy of the petition to the property appraiser.

The petition form and all other VAB forms are available on the Department's website: http://dor.myflorida.com/dor/property/vab/

Petition forms are also available from the property appraiser or clerk in your county.

Contact the clerk for more information.

VAB Hearing Deadlines

Days Before the Hearing	
25	VAB notifies taxpayer of hearing time.
15	Taxpayer gives evidence to appraiser. *See exchange of evidence section.
7	Appraiser gives evidence to taxpayer.
5	Taxpayer notifies VAB, if rescheduling.

Paying Your Taxes

Florida law requires the VAB to deny a petition if the taxpayer does not make a required payment before the taxes become delinquent, usually on April 1. These payment requirements are summarized below.

For petitions on the value, including portability, the required payment must include:

- All of the non-ad valorem assessments, and
- A partial payment of at least 75 percent of the ad valorem taxes,
- Less applicable discounts under section. 197.162, Florida Statutes.

For petitions on the denial of an exemption or classification, or based on an argument that the property was not substantially complete on January 1, the required payment must include:

- All of the non-ad valorem assessments, and
- The amount of the tax that the taxpayer admits in good faith to owe,
- Less applicable discounts under section 197.162, Florida Statutes.

After You File Your Petition

You will receive a notice with the date, time, and location of your hearing at least 25 days before your hearing date. You can reschedule your hearing once without providing a reason. To reschedule, send a written request to the clerk at least 5 calendar days before your scheduled hearing.

Exchange of Evidence

At least 15 days before your hearing, you must give the property appraiser a list and a summary of evidence with copies of documentation that you will present at the hearing.

If you want the property appraiser to give you a list and a summary of the evidence and copies of documentation that he or she will present at the hearing, you must ask in writing. The property appraiser must provide the information to you at least 7 days before the hearing. If the property appraiser does not provide it, you can ask the clerk to reschedule the hearing to a later date.

You may still be able to present evidence and the VAB or special magistrate may accept your evidence even if you did not provide it earlier. Also, if you can show good cause to the clerk why you couldn't provide the information within the 15 day timeframe but the property appraiser is unwilling to agree to a shorter time for review, the clerk can reschedule the hearing to allow time for the evidence exchange.

If the property appraiser asked you in writing for specific evidence that you had but refused to provide, you cannot use the evidence during the hearing.

The Department of Revenue's website has more information about the Value Adjustment Board and contact information for county officials.

http://dor.myflorida.com/dor/property/vab/

At the Hearing

You and the property appraiser will have an opportunity to present evidence. The hearing schedule should be followed as closely as possible to ensure that each party will be heard.

You or the property appraiser may ask that all witnesses be sworn in at the time of your hearing.

If your hearing has not started within 2 hours after it was scheduled, you are not required to wait. Tell the chairperson that you are leaving and the clerk will reschedule your hearing.

After the Hearing

If a special magistrate heard your petition, the magistrate will provide a written recommendation to the clerk. The clerk will send copies to the property appraiser and you.

The clerk will notify you of the date, time, and place the VAB will meet to make a final decision. All meetings of the VAB are open to the public.

The clerk will notify you of the VAB's final decision. The decision notice will explain whether any changes were made. It will list the information that was considered, as well as the legal basis for the decision.

The VAB must issue all final decisions within 20 calendar days of the last day the VAB was in session.

You may file a lawsuit in circuit court if you do not agree with the decision of the VAB.

Property tax rates

Local Taxing Authorities

Taxing authorities set property tax rates. They may include a city, county, school board, or water management or other special district. They hold advertised public hearings and invite the public to comment on the proposed tax rate.

Deferral of tax payments

County Tax Collector

This office sends tax bills, collects payments, approves deferrals, and sells tax certificates on properties with delinquent taxes. They answer questions about payment options and deferrals.

Property value or exemptions

County Property Appraiser

Property appraisers establish the value of your property each year as of January 1st. They review and apply exemptions, assessment limitations, and classifications that may reduce your property's taxable value.

Appeals

County Value Adjustment Board (VAB)

The VAB hears appeals regarding exemptions, classifications, property assessments, tax deferrals, and homestead portability.

Links to Internet Resources

Training:
http://dor.myflorida.com/dor/property/vab/training.html

Recent Attorney General Opinions Relating to the Value Adjustment Board Process:
http://dor.myflorida.com/dor/property/vab/ag.html

Attorney General Opinions:
http://myfloridalegal.com/ago.nsf/Opinions

Government-in-the-Sunshine Manual:
http://myfloridalegal.com/sun.nsf/sunmanual

Value Adjustment Board Bulletins from the Department of Revenue:
http://dor.myflorida.com/dor/property/vab/bulletins.html

Emergency Rules on Portability assessment difference transfers:
http://dor.myflorida.com/dor/property/legislation/erules/erules.html

Value Adjustment Board forms:
http://dor.myflorida.com/dor/property/forms/index.html#11

Taxpayers Guide to Petitions to the Value Adjustment Board:

http://dor.myflorida.com/dor/property/brochures/pt101.pdf