2021 Florida Statutes

Chapters Relating to Ad Valorem Taxation
as Amended by the 2021 Legislature

Provided by the
Florida Department of Revenue
Property Tax Oversight Program
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2021 FOREWORD

The Property Tax Oversight program of the Department of Revenue prepared this information with cooperation of the Florida Legislature.

This information includes Title XIV statutes pertaining to ad valorem taxes as revised through the 2021 legislative session.

The statutes are available in an electronic, portable document format (PDF) on the Department's website at http://floridarevenue.com/property/Documents/statutes.pdf, or you can access the statutes on the Online Sunshine page through the Florida Legislature's website.

The Department hopes you find this format helpful. Your comments and suggestions regarding ways to improve this information are welcome at DORPTO@floridarevenue.com.

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FLORIDA CONSTITUTION

Article VII Finance and Taxation

CHAPTER 192
TAXATION: GENERAL PROVISIONS

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)1. "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.

2. "Inventory" also means construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. This subparagraph may not be considered in determining whether property that is not construction and agricultural equipment weighing 1,000 pounds or more that is returned under a rent-to-purchase option is inventory under subparagraph 1.

(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; s. 2, ch. 2017-36.

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 a person specified in s. 194.034(1)(a), (b), or (c), 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)(d) 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 descriptions, 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 records 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; s. 1, ch. 2016-128.

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 attributable 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 non-voted 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.—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 [1]s. 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.

(d) Property located within the same county as the subdivision and used for at least 10 years exclusively for the benefit of lot owners within the subdivision.

History.—s. 4, ch. 2003-284; s. 1, ch. 2015-221.

193.0237 Assessment of multiple parcel buildings.—

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

(a) "Multiple parcel building" means a building, other than a building consisting entirely of a single condominium, timeshare, or cooperative, which contains separate parcels that are vertically located, in whole or in part, on or over the same land.

(b) "Parcel" means a portion of a multiple parcel building which is identified in a recorded instrument by a legal description that is sufficient for record ownership and conveyance by deed separately from any other portion of the building.

(c) "Recorded instrument" means a declaration, covenant, easement, deed, plat, agreement, or other legal instrument, other than a lease, mortgage, or lien, which describes one or more parcels in a multiple parcel building and which is recorded in the public records of the county where the multiple parcel building is located.(2) The value of land upon which a multiple parcel building is located, regardless of ownership, may not be separately assessed and must be allocated among and included in the just value of all the parcels in the multiple parcel building as provided in subsection (3).

(3) The property appraiser, for assessment purposes, must allocate all of the just value of the land among the parcels in a multiple parcel building in the same proportion that the just value of the improvements in each parcel bears to the total just value of all the improvements in the entire multiple parcel building.

(4) A condominium, timeshare, or cooperative may be created within a parcel in a multiple parcel building. Any land value allocated to the just value of a parcel containing a condominium must be further allocated among the condominium units in that parcel in the manner required in s. 193.023(5). Any land value allocated to the just value of a parcel containing a cooperative must be further allocated among the cooperative units in that parcel in the manner required in s. 719.114.

(5) Each parcel in a multiple parcel building must be assigned a separate tax folio number. However, if a condominium or cooperative is created within any such parcel, a separate tax folio number must be assigned to each condominium unit or cooperative unit, rather than to the parcel in which it was created.

(6) All provisions of a recorded instrument affecting a parcel in a multiple parcel building, which parcel has been sold for taxes or special assessments, survive and are enforceable after the issuance of a tax deed or master's deed, or upon foreclosure of an assessment, a certificate or lien, a tax deed, a tax certificate, or a tax lien, to the same extent that such provisions would be enforceable against a voluntary grantee of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title as provided in s. 197.573.

(7) This section applies to any land on which a multiple parcel building is substantially completed as of January 1 of the respective assessment year. This section applies to assessments beginning in the 2018 calendar year.

History.—s. 8, ch. 2018-118.

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)(a) 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 mail a notice informing the taxpayer that an erroneous or incomplete statement of personal property has been filed. Such notice shall be mailed at any time before the mailing of the notice required in s. 200.069. The taxpayer has 30 days after the date the notice is mailed to provide the property appraiser with a complete return listing all property for taxation.

(b) If the property is personal property and is discovered before April 1, the property appraiser shall make an assessment in triplicate. After attaching the affidavit and warrant required by law, the property appraiser shall dispose of the additional assessment roll in the same manner as provided by law.

(c) 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; s. 2, ch. 2016-128.

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. 3½, 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.

(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.

(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.

(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.

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)(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.

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. Notwithstanding an extension of the roll by the board of county commissioners pursuant to s. 197.323, the value adjustment board must complete all hearings required by s. 194.032 and certify the assessment roll to the property appraiser by June 1 following the assessment year. The June 1 requirement shall be extended until December 1 in each year in which the number of petitions filed increased by more than 10 percent over the previous year.

(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 on the property appraiser's website and 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 attached to each roll as required by the department by rule.

(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; s. 3, ch. 2013-72; s. 3, ch. 2016-128.

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.

193.155 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 if any of the following apply:

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;

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 is considered a change of ownership; or

d. The change or transfer is by means of an instrument in which the owner entitled to the homestead exemption is listed as both grantor and grantee of the real property and one or more other individuals, all of whom held title as joint tenants with rights of survivorship with the owner, are named only as grantors and are removed from the title; or

e. The person is a lessee entitled to the homestead exemption under s. 196.041(1).

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;

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

5. The transfer occurs with respect to a property where all of the following apply:

a. Multiple owners hold title as joint tenants with rights of survivorship;

b. One or more owners were entitled to and received the homestead

exemption on the property;

c. The death of one or more owners occurs; and

d. Subsequent to the transfer, the surviving owner or owners previously entitled to and receiving the homestead exemption continue to be entitled to and receive the homestead exemption.

(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) and s. 193.624, 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.

[1](b)1. Changes, additions, or improvements that replace all or a portion of homestead property, including ancillary improvements, damaged or destroyed by misfortune or calamity shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the homestead property's assessed value as of the January 1 immediately before the date on which

the damage or destruction was sustained, subject to the assessment limitations in subsections (1) and (2), when:

a. 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; or

b. The total square footage of the homestead property as changed or improved does not exceed 1,500 square feet.

2. The homestead property's assessed value must 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.

3. 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).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (1) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the homestead.

[2](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.

(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 value 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 located 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 to the assessment under this subsection, the property appraiser shall immediately prepare 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 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 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 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 60 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 under 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 a bar to or defense in the proceedings.

(m) For purposes of receiving an assessment reduction pursuant to this subsection, an owner of a homestead property that was significantly damaged or destroyed as a result of a named tropical storm or hurricane may elect, in the calendar year following the named tropical storm or hurricane, to have the significantly damaged or destroyed homestead deemed to have been abandoned as of the date of the named tropical storm or hurricane even though the owner received a homestead exemption on the property as of January 1 of the year immediately following the named tropical storm or hurricane. The election provided for in this paragraph is available only if the owner establishes a new homestead as of January 1 of the second year immediately following the storm or hurricane. This paragraph shall apply to homestead property damaged or destroyed on or after January 1, 2017.

(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 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 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 ownership, 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. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes and any applicable penalties and interest. If the property appraiser improperly grants the property assessment limitation as a result of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty 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; s. 4, ch. 2013-72;

s. 2, ch. 2013-77; s. 5, ch. 2016-128; s. 9, ch. 2018-118; s. 1, ch. 2020-175; ss. 2, 3, ch. 2021-31.

[1]**Note.**—

A. Section 7, ch. 2021-31, provides that:

"(1) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, are remedial and clarifying in nature, but the amendments may not affect any assessment for tax rolls before 2021 unless the assessment is under review by a value adjustment board or a Florida court as of July 1, 2021. If changes, additions, or improvements that replaced all or a portion of property damaged or destroyed by misfortune or calamity were not assessed in accordance with this act as of the January 1 immediately after they were substantially completed, the property appraiser must determine the assessment for the year they were substantially completed and recalculate the just and assessed value for each subsequent year so that the 2021 tax roll and subsequent tax rolls will be corrected.

"(2) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, apply retroactively to assessments made on or after January 1, 2021."

B. Section 3, ch. 2021-31, amended paragraphs (4)(b) and (c) "[e]ffective upon the effective date of the amendment to the State Constitution proposed by HJR 1377, 2021 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2022 or at an earlier special election specifically authorized by law for that purpose." If such an amendment is approved, effective January 1, 2023, paragraph (4)(b) will read:

(b)1. Changes, additions, or improvements that replace all or a portion of homestead property, including ancillary improvements, which was damaged or destroyed by misfortune or calamity or which was voluntarily elevated shall be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the homestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained or the property was voluntarily elevated, subject to the assessment limitations in subsections (1) and (2), when:

a. The square footage of the homestead property as changed, improved, or elevated does not exceed 110 percent of the square footage of the homestead property before the damage, destruction, or elevation; or

b. The total square footage of the homestead property as changed, improved, or elevated does not exceed 1,500 square feet.

2. The homestead property's assessed value must be increased by the just value of that portion of the changed, improved, or elevated homestead property which is in excess of 110 percent of the square footage of the homestead property before the qualifying damage, destruction, or voluntary elevation or of that portion exceeding 1,500 square feet.

3. Homestead property damaged, destroyed, or voluntarily elevated 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 qualifying damage, destruction, or voluntary elevation shall be assessed pursuant to subsection (5).

4.a. Voluntarily elevated property qualifies under this paragraph if, at the time the voluntary elevation commenced:

(I) The homestead property was not deemed uninhabitable in part or in whole under state or local law;

(II) All ad valorem taxes, special assessments, county or municipal utility charges, and other government-imposed liens against the homestead property had been paid; and

(III) The homestead property did not comply with the Federal Emergency Management Agency's National Flood Insurance Program requirements and Florida Building Code elevation requirements and was elevated in compliance with such requirements. The property owner must provide elevation certificates for both the original and elevated homestead property. As used in this paragraph, the term "voluntary elevation" or "voluntarily elevated" means the elevation of an existing nonconforming homestead property or the removal and rebuilding of a nonconforming homestead property.

b. Conforming areas below an elevated structure designated only for parking, storage, or access may not be included in the 110 percent calculation unless the area exceeds 110 percent of the lowest level square footage before the voluntary elevation, in which case the area in excess of 110 percent of the lowest level square footage before the voluntary elevation shall be included in the 110 percent calculation.

c. This paragraph does not apply to homestead property that was voluntarily elevated if, after completion of the elevation, there is a change in the classification of the property pursuant to s. 195.073(1).

5. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (1) in subsequent years. For changes, additions, or improvement made to replace property that was damaged or destroyed by misfortune or calamity, this paragraph applies to the changes, additions, or improvements commenced within 3 years after the January 1 following the qualifying damage or destruction of the homestead property.

[2]**Note.**—Section 3, ch. 2021-31, amended paragraphs (4)(b) and (c) "[e]ffective upon the effective date of the amendment to the State Constitution proposed by HJR 1377, 2021 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2022 or at an earlier special election specifically authorized by law for that purpose." If such an amendment is approved, effective January 1, 2023, paragraph (4)(c) will read:

(c) Changes, additions, or improvements that replace all or a portion of real property that was damaged, destroyed, or

voluntarily elevated shall be assessed upon substantial completion as if such qualifying damage, destruction, or voluntary elevation had not occurred and in accordance with paragraph (b) if the owner of such property:

1. Was permanently residing on such property when the qualifying damage, destruction, or voluntary elevation 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.

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.

193.1554 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.

(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) and s. 193.624, 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.

[1](b)1. Changes, additions, or improvements that replace all or a portion of nonhomestead residential property, including ancillary improvements, damaged or destroyed by misfortune

or calamity must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the nonhomestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (3) and (4), when;

a. 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; or

b. The total square footage of the property as changed or improved does not exceed 1,500 square feet.

2. The property's assessed value must 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.

3. 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).

4. Changes, additions, or improvements assessed pursuant to this paragraph shall be reassessed pursuant to subsection (3) in subsequent years. 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.

(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 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 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. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes and any applicable penalties and interest. If the property appraiser improperly grants the property assessment limitation as a result of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest.

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; s. 3, ch. 2013-77; s. 6, ch. 2016-128; ss. 4, 5, ch. 2021-31.

[1]**Note.—**

A. Section 7, ch. 2021-31, provides that:

"(1) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, are remedial and clarifying in nature, but the amendments may not affect any assessment for tax rolls before 2021 unless the assessment is under review by a value adjustment board or a Florida court as of July 1, 2021. If changes, additions, or improvements that replaced all or a portion of property damaged or destroyed by misfortune or calamity were not assessed in accordance with this act as of the January 1 immediately after they were substantially completed, the property appraiser must determine the assessment for the year they were substantially completed and recalculate the just and assessed value for each subsequent year so that the 2021 tax roll and subsequent tax rolls will be corrected.

"(2) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, apply retroactively to assessments made on or after January 1, 2021."

B. Section 5, ch. 2021-31, amended paragraph (6)(b) "[e]ffective upon the effective date of the amendment to the State Constitution proposed by HJR 1377, 2021 Regular Session, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2022 or at an earlier special election specifically authorized by law for that purpose." If such an amendment is approved, effective January 1, 2023, paragraph (6)(b) will read:

(b)1. Changes, additions, or improvements that replace all or a portion of nonhomestead residential property, including ancillary improvements, which was damaged or destroyed by misfortune or calamity or which was voluntarily elevated must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the nonhomestead property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained or the property was voluntarily elevated, subject to the assessment limitations in subsections (3) and (4), when:

a. The square footage of the property as changed, improved, or elevated does not exceed 110 percent of the square footage of the property before the qualifying damage, destruction, or elevation; or

b. The total square footage of the property as changed, improved, or elevated does not exceed 1,500 square feet.

2. The property's assessed value must be increased by the just value of that portion of the changed, improved, or elevated property which is in excess of 110 percent of the square footage of the property before the qualifying damage, destruction, or voluntary elevation or of that portion exceeding 1,500 square feet.

3. Property damaged, destroyed, or voluntarily elevated which, after being changed or improved, has a square footage of less than 100 percent of the property's total square footage before the qualifying damage, destruction, or voluntary elevation shall be assessed pursuant to subsection (8).

4.a. Voluntarily elevated property qualifies under this paragraph if, at the time the voluntary elevation commenced:

(I) The property was not deemed uninhabitable in part or in whole under state or local law;

(II) All ad valorem taxes, special assessments, county or municipal utility charges, and other government-imposed liens against the property had been paid; and

(III) The property did not comply with the Federal Emergency Management Agency's National Flood Insurance Program requirements and Florida Building Code elevation requirements and was elevated in compliance with such requirements. The property owner must provide elevation certificates for both the original and elevated property. As used in this paragraph, the term "voluntary elevation" or "voluntarily elevated" means the elevation of an existing nonconforming nonhomestead residential property or the removal and rebuilding of nonconforming nonhomestead residential property.

b. Conforming areas below an elevated structure designated only for parking, storage, or access may not be included in the 110 percent calculation unless the area exceeds 110 percent of the lowest level square footage before the voluntary elevation, in which case the area in excess of 110 percent of the lowest level square footage before the voluntary elevation shall be included in the 110 percent calculation.

c. This paragraph does not apply to nonhomestead residential property that was voluntarily elevated if, after completion of the elevation, there is a change in the classification of the property pursuant to s. 195.073(1).

5. Changes, additions, or improvements assessed pursuant to this paragraph shall be reassessed pursuant to subsection (3) in subsequent years. For changes, additions, or improvements made to replace property that was damaged or destroyed by misfortune or calamity, this paragraph applies to the changes, additions, or improvements commenced within 3 years after the January 1 following the qualifying damage or destruction of the property.

[1]193.1555 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.

(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.

[1](b)1. Changes, additions, or improvements that replace all or a portion of nonresidential real property, including ancillary improvements, damaged or destroyed by misfortune or calamity must be assessed upon substantial completion as provided in this paragraph. Such assessment must be calculated using the nonresidential real property's assessed value as of the January 1 immediately before the date on which the damage or destruction was sustained, subject to the assessment limitations in subsections (3) and (4), when;

a. 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

b. The changes additions or improvements do not change the property's character or use.

2. The property's assessed value must 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.

3. 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).

4. Changes, additions, or improvements assessed pursuant to this paragraph must be reassessed pursuant to subsection (3) in subsequent years. This paragraph applies to changes, additions, or improvements commenced within 3 years after the January 1 following the damage or destruction of the property.

(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 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 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. Before a lien may be filed, the person or entity so notified must be given 30 days to pay the taxes and any applicable penalties and interest. If the property appraiser improperly grants the property assessment limitation as a result of a clerical mistake or an omission, the person or entity improperly receiving the property assessment limitation may not be assessed a penalty or interest.

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; s. 7, ch. 2016-128; s. 6, ch. 2021-31.

[1]**Note.**—Section 7, ch. 2021-31, provides that:

"(1) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective

July 1, 2021, are remedial and clarifying in nature, but the amendments may not affect any assessment for tax rolls before 2021 unless the assessment is under review by a value adjustment board or a Florida court as of July 1, 2021. If changes, additions, or improvements that replaced all or a portion of property damaged or destroyed by misfortune or calamity were not assessed in accordance with this act as of the January 1 immediately after they were substantially completed, the property appraiser must determine the assessment for the year they were substantially completed and recalculate the just and assessed value for each subsequent year so that the 2021 tax roll and subsequent tax rolls will be corrected.

"(2) The amendments made by this act to ss. 193.155(4), 193.1554, and 193.1555, Florida Statutes, which are effective July 1, 2021, apply retroactively to assessments made on or after January 1, 2021."

193.1556 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.

193.1557 Assessment of certain property damaged or destroyed by Hurricane Michael.—For property damaged or destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s. 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes, additions, or improvements commenced within 5 years after January 1, 2019. This section applies to the 2019-2023 tax rolls and shall stand repealed on December 31, 2023.

History.—s. 3. ch. 2020-10.

PART II
SPECIAL CLASSES OF PROPERTY

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, nursery stock, and aquacultural crops, 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 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; s. 5, ch. 2013-72.

Note.—Former s. 192.063.

193.4516 Assessment of citrus fruit packing and processing equipment rendered unused due to Hurricane Irma or citrus greening.—

(1) For purposes of ad valorem taxation, and applying to the 2018 tax roll only, tangible personal

property owned and operated by a citrus fruit packing or processing facility is deemed to have a market value no greater than its value for salvage, provided the tangible personal property is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening.

(2) As used in this section, the term “citrus” has the same meaning as provided in s. 581.011(7).

History.—s. 10, ch. 2018-118.

193.4517 Assessment of agricultural equipment rendered unable to be used due to Hurricane Michael. —

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

(a) “Farm" has the same meaning as provided in s. 823.14(3)(a).

(b) "Farm operation" has the same meaning as provided in s. 823.14(3)(b).

(c) "Unable to be used" means the tangible personal property was damaged, or the farm, farm operation, or agricultural processing facility was affected to such a degree that the tangible personal property could not be used for its intended purpose.

(2) For purposes of ad valorem taxation and applying to the 2019 tax roll only, tangible personal property owned and operated by a farm, farm operation, or agriculture processing facility located in Okaloosa, Walton, Holmes, Washington, Bay, Jackson, Calhoun, Gulf, Gadsden, Liberty, Franklin, Leon, or Wakulla County is deemed to have a market value no greater than its value for salvage if the tangible personal property was unable to be used for at least 60 days due to the effects of Hurricane Michael.

(3) The deadline for an applicant to file an application with the property appraiser for assessment pursuant to this section is August 1, 2019.

(4) If the property appraiser denies an application, the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board which requests that the tangible personal property be assessed pursuant to this section. Such petition must be filed on or before the 25th day after the mailing by the property appraiser during the 2019 calendar year of the notice required under s. 194.011(1).

(5) This section applies retroactively to January 1, 2019.

History.—s. 2, ch. 2019-42.

193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—

(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 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) Lands may not be classified as agricultural lands unless a return is filed on or before March 1 of each year. Before classifying such lands as agricultural lands, the property appraiser 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 constitutes a waiver for 1 year of the privilege granted in this section for agricultural assessment. However, an applicant who is qualified to receive an agricultural classification who fails to file an application by March 1 must file an application for the classification with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notice required under s. 194.011(1). Upon receipt of sufficient evidence, as determined by the property appraiser, that demonstrates that the applicant was unable to apply for the classification in a timely manner or that

otherwise demonstrates extenuating circumstances that warrant the granting of the classification, the property appraiser may grant the classification. If the applicant files an application for the classification and fails to provide sufficient evidence to the property appraiser as required, the applicant 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 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 value adjustment board to warrant granting the classification, the value adjustment board may grant the classification for the current year. 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) The property appraiser shall reclassify the following lands as nonagricultural:

(a) Land diverted from an agricultural to a nonagricultural use.

(b) Land no longer being utilized for agricultural purposes.

(5) For the purpose of this section, the term "agricultural purposes" includes, but is not limited to, horticulture; floriculture; viticulture; forestry; dairy; livestock; poultry; bee; pisciculture, if the land is used principally for the production of tropical fish; aquaculture as defined in s. 597.0015; algaculture; 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 are consistent with the interim measures or best management practices adopted by the Department of Agriculture and Consumer Services pursuant to s. 570.93 or s. 403.067(7)(c), shall be assessed by the methodology described in subparagraph 1.

4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements 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)(a) Lands classified for assessment purposes as agricultural lands which are taken out of production by a state or federal eradication or quarantine program, including the Citrus Health Response Program, shall continue to be classified as

agricultural lands for 5 years after the date of execution of a compliance agreement between the landowner and the Department of Agriculture and Consumer Services or a federal agency, as applicable, pursuant to 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 up to $50 per acre on a single-year assessment methodology while fallow or otherwise used for nonincome-producing purposes. Lands under these programs which are replanted in citrus pursuant to the requirements of the compliance agreement shall continue to be classified as agricultural lands and shall be assessed at a de minimis value of up to $50 per acre, on a single-year assessment methodology, during the 5-year term of agreement. 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.

(b) Lands classified for assessment purposes as agricultural lands that participate in a dispersed water storage program pursuant to a contract with the Department of Environmental Protection or a water management district which requires flooding of land shall continue to be classified as agricultural lands for the duration of the inclusion of the lands in such program or successor programs and shall be assessed as nonproductive agricultural lands. Land that participates in a dispersed water storage program that is diverted from an agricultural to a nonagricultural use shall be assessed under s. 193.011.

(c) Lands classified for assessment purposes as agricultural lands which are not being used for agricultural production as a result of a natural disaster for which a state of emergency is declared pursuant to s. 252.36, when such disaster results in the halting of agricultural production, must continue to be classified as agricultural lands for 5 years after termination of the emergency declaration. However, if such lands are diverted from agricultural use to nonagricultural use during or after the 5-year recovery period, such lands must be assessed under s. 193.011. This paragraph applies retroactively to natural disasters that occurred on or after July 1, 2017.

[1](8) Lands classified for assessment purposes as agricultural lands, which are not being used for agricultural production due to a hurricane that made landfall in this state during calendar year 2017, must continue to be classified as agricultural lands for assessment purposes through December 31, 2022, unless the lands are converted to a nonagricultural use. Lands converted to nonagricultural use are not covered by this subsection and must be assessed as otherwise provided by law.

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; s. 6, ch. 2013-72; s. 1, ch. 2013-95; s. 2, ch. 2014-150; s. 1, ch. 2016-88; s. 1, ch. 2018-84; s. 12, ch. 2018-118.

[1]**Note**.—Section 13, ch. 2018-118, provides that "[t]he amendment made by this act to s. 193.461, Florida Statutes, applies to the 2018 property tax roll."

193.4615 Assessment of obsolete agricultural equipment.—

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.

History.—s. 16, ch. 2006-289; s. 32, ch. 2019-3.

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 assessed 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, annually 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 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; s. 2, ch. 2013-95.

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.

193.624 Assessment of renewable energy source devices.—

(1) As used in this section, the term "renewable energy source device" means any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits:

(a) Solar energy collectors, photovoltaic modules, and inverters.

(b) Storage tanks and other storage systems, excluding swimming pools used as storage tanks.

(c) Rockbeds.

(d) Thermostats and other control devices.

(e) Heat exchange devices.

(f) Pumps and fans.

(g) Roof ponds.

(h) Freestanding thermal containers.

(i) Pipes, ducts, wiring, structural supports, refrigerant handling systems, and other components used as integral parts of such systems; however, such equipment does not include conventional backup systems of any type or any equipment or structure that would be required in the absence of the renewable energy source device.

(j) Windmills and wind turbines.

(k) Wind-driven generators.

(l) Power conditioning and storage devices that store or use solar energy, wind energy, or energy derived from geothermal deposits to generate electricity or mechanical forms of energy.

(m) Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.

The term does not include equipment that is on the distribution or transmission side of the point at which a renewable energy source device is interconnected to an electric utility's distribution grid or transmission lines.

[1](2) In determining the assessed value of real property used:

(a) For residential purposes, the just value of the property attributable to a renewable energy source device may not be considered.

(b) For nonresidential purposes, 80 percent of the just value of the property attributable to a renewable energy source device may not be considered.

[1](3) This section applies to the installation of a renewable energy source device installed on or after January 1, 2013, to new and existing residential real property. This section applies to a renewable energy source device installed on or after January 1, 2018, to all other real property, except when installed as part of a project planned for a location in a fiscally constrained county, as defined in s. 218.67(1), and for which an application for a comprehensive plan amendment or planned unit development zoning has been filed with the county on or before December 31, 2017.

History.—s. 1, ch. 2013-77; ss. 2, 7, ch. 2017-118.

[1]**Note.—**Section 7, ch. 2017-118, provides that "[t]he amendments made by this act to s. 193.624(2) and (3), Florida Statutes, expire on December 31, 2037, and the text of those subsections shall revert to that in existence on December 31, 2017, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of the text which expire pursuant to this section." Effective December 31, 2037, subsections (2) and (3) will read:

(2) In determining the assessed value of real property used for residential purposes, an increase in the just value of the property attributable to the installation of a renewable energy source device may not be considered.

(3) This section applies to the installation of a renewable energy source device installed on or after January 1, 2013, to new and existing residential real property.

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 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 ordinance 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; s. 3, ch. 2013-95.

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) At the request of the property appraiser and by a majority vote of the county governing body, a county may waive the annual application requirement after the initial application is filed and the reduction is granted. Notwithstanding such waiver, an application is required if property granted a reduction is sold or otherwise disposed of, the ownership changes in any manner, the applicant for the reduction ceases to use the property as his or her homestead, or the status of the owner changes so as to change the use of the property qualifying for the reduction pursuant to this section.

(6) The property owner shall notify the property appraiser when the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, and 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.

(7) If the property appraiser determines that for any year within the previous 10 years a property owner who was not entitled to a reduction in assessed value under this section was granted such reduction, the property appraiser shall serve on 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 that person and is situated in this state is subject to the taxes exempted by the improper reduction, 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 a reduction is improperly granted due to a clerical mistake or omission by the property appraiser, the person who improperly received the reduction may not be assessed a penalty or interest. Before such lien may be filed, the owner must be given 30 days

within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).

History.—s. 1, ch. 2002-226; s. 24, ch. 2010-5; s. 7, ch. 2013-72.

CHAPTER 194
ADMINISTRATIVE AND JUDICIAL REVIEW OF PROPERTY TAXES

PART I ADMINISTRATIVE REVIEW (ss. 194.011-194.037)

PART II JUDICIAL REVIEW (ss. 194.171-194.231)

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

PART I
ADMINISTRATIVE REVIEW

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.

(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 must be signed by the taxpayer or be accompanied at the time of filing by the taxpayer's written authorization or power of attorney, unless the person filing the petition is listed in s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a petition with a value adjustment board without the taxpayer's signature or written authorization by certifying under penalty of perjury that he or she has authorization to file the petition on behalf of the taxpayer. If a taxpayer notifies the value adjustment board that a petition has been filed for the taxpayer's property without his or her consent, the value adjustment board may require the person filing the petition to provide written authorization from the taxpayer authorizing the person to proceed with the appeal before a hearing is held. If the value adjustment board finds that a person listed in s. 194.034(1)(a) willfully and knowingly filed a petition that was not authorized by the taxpayer, the value adjustment board shall require such person to provide the taxpayer's written authorization for representation to the value adjustment board clerk before any petition filed by that person is heard, for 1 year after imposition of such requirement by the value adjustment board. A power of attorney or written authorization is valid for 1 assessment year, and a new power of attorney or written authorization by the taxpayer is required for each subsequent assessment year. A petition shall also describe the property by parcel number and shall be filed as follows:

(a) The clerk of the value adjustment board and 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.

(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) 1. A condominium association, as defined in s. 718.103, a cooperative association as defined in s. 719.103, 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 units or 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 or parcel owners with notice of its intent to petition the value adjustment board. The notice must include a statement that by not opting out of the petition, the unit or parcel owner agrees that the association shall also represent the unit or parcel owner in any related proceedings, without the unit or parcel owners being named or joined as parties. Such notice must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices by electronic transmission. If the association is a condominium association or cooperative association, the notice must also be posted conspicuously on the condominium or cooperative property in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). Such notice must provide at least 14 days for a unit or parcel owner to elect, in writing, that his or her unit or parcel not be included in the petition.

2. A condominium association as defined in s. 718.103 or a cooperative association as defined in s. 719.103 which has filed a single joint petition under this subsection has the right to seek judicial review or appeal a decision on the single joint petition and continue to represent the unit or parcel owners throughout any related proceedings. If the property appraiser seeks judicial review or appeals a decision on the single joint petition, the association shall defend the unit or parcel owners throughout any such related proceedings. The property appraiser is not required to name the individual unit or parcel owners as defendants in such proceedings. This subparagraph is intended to clarify existing law and applies to cases pending on July 1, 2021.

(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) An owner of multiple tangible personal property accounts may file with the value adjustment board a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature.

(h) 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. This paragraph does not authorize the individual, agent, or legal entity to receive or access the taxpayer's confidential information without written authorization from the taxpayer.

(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 appraiser's property record card. 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.

(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; s. 1, ch. 2015-115; s. 8, ch. 2016-128; s. 1, 2021-209.

Note.—Former s. 193.25.

194.013 Filing fees for petitions; disposition; waiver.—

(1) If 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, such filing fee may not 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 real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), 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 of real property or tangible property account. Such 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 Families 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; s. 41, ch. 2014-19; s. 2, ch. 2015-115.

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 or the property appraiser determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until the unpaid amount is paid. If the value adjustment board or the property appraiser determines that a refund is due, the overpaid amount accrues interest at an annual percentage rate equal to the bank prime loan rate on July 1, or the first business day thereafter if July 1 is a Saturday, Sunday, or legal holiday, of the tax year, beginning on the date the taxes became delinquent pursuant to s. 197.333 until a refund is paid. Interest on an overpayment related to a petition shall be funded proportionately by each taxing authority that was overpaid. 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. For purposes of this subsection, the term "bank prime loan rate" means the average predominant prime rate quoted by commercial banks to large businesses as published by the Board of Governors of the Federal Reserve System.

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

History.—s. 1, ch. 2011-181; s. 9, ch. 2016-128.

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.

5. Hearing appeals from determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.1554(5) or s. 193.1555(5), or a qualifying improvement under s. 193.1555(5) has occurred.

(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, tax abatements under s. 197.318, 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. The property appraiser must provide a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, 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, in which case the property appraiser must notify the petitioner that the property record card is available online. The petitioner and the property appraiser may each reschedule the hearing a single time for good cause. As used in this paragraph, the term "good cause" means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing. If the hearing is rescheduled by the petitioner or the property appraiser, the clerk shall notify the petitioner of the rescheduled time of his or her appearance at least 15 calendar days before the day of the rescheduled appearance, unless this notice is waived by both parties.

(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; s. 10, ch. 2016-128; s. 14, ch. 2018-118.

194.034 Hearing procedures; rules.—

(1)(a) Petitioners before the board may be represented by an employee of the taxpayer or an affiliated entity, an attorney who is a member of The Florida Bar, a real estate appraiser licensed under chapter 475, a real estate broker licensed under chapter 475, or a certified public accountant licensed under chapter 473, retained by the taxpayer. Such person may present testimony and other evidence.

(b) A petitioner before the board may also be represented by a person with a power of attorney to act on the taxpayer's behalf. Such person may present testimony and other evidence. The power of attorney must conform to the requirements of part II of chapter 709, is valid only to represent a single petitioner in a single assessment year, and must identify the parcels for which the taxpayer has granted the person the authority to represent the taxpayer. The Department of Revenue shall adopt a form that meets the requirements of this paragraph. However, a petitioner is not required to use the department's form to grant the power of attorney.

(c) A petitioner before the board may also be represented by a person with written authorization to act on the taxpayer's behalf, for which such person receives no compensation. Such person may present testimony and other evidence. The written authorization is valid only to represent a single petitioner in a single assessment year and must identify the parcels for which the taxpayer authorizes the person to represent the taxpayer. The Department of Revenue shall adopt a form that meets the requirements of this paragraph. However, a petitioner is not required to use the department's form to grant the authorization.

(d) 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.

(e) 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 chair 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.

(f) Nothing herein shall preclude an aggrieved taxpayer from contesting his or her assessment in the manner provided by s. 194.171, regardless of whether he or she has initiated an action pursuant to s. 194.011.

(g) 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.

(h) Notwithstanding the provisions of this subsection, a petitioner may not present for consideration, and a board or special magistrate may not 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 but denied to the property appraiser.

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

(j) An assessment may not be contested unless a return as required by s. 193.052 was timely filed. For purposes of this paragraph, the term "timely filed" means filed by the deadline established in s. 193.062 or before the expiration of any extension granted under s. 193.063. If notice is mailed pursuant to s. 193.073(1)(a), a complete return must be submitted under s. 193.073(1)(a) for the assessment to be contested.

(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. Findings of fact must be based on admitted evidence or a lack thereof. 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; s. 11, ch. 2016-128.

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, classifications, and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred 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. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. 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. When appointing special magistrates or when scheduling special magistrates for specific hearings, the board, the board attorney, and the board clerk may not consider the dollar amount or percentage of any assessment reductions recommended by any special magistrate in the current year or in any previous year.

(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; s. 12, ch. 2016-128; s. 4, ch. 2020-10.

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 as provided in chapter 50. If published in the print edition of a newspaper, the notice must be 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 in the county. The newspaper selected shall be one of general interest and readership in the community pursuant to chapter 50. For all advertisements published pursuant to this section, 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; s. 19, ch. 2021-17.

PART II
JUDICIAL REVIEW

194.171 Circuit court to have original jurisdiction in tax cases.—

(1) The circuit courts have original jurisdiction at law of all matters relating to property taxation. Venue is in the county where the property is located, except that venue shall be in Leon County when the property is assessed pursuant to s. 193.085(4).

(2) No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. 197.323.

(3) Before an action to contest a tax assessment may be brought, the taxpayer shall pay to the collector not less than the amount of the tax which the taxpayer admits in good faith to be owing. The collector shall issue a receipt for the payment, and the receipt shall be filed with the complaint. Notwithstanding the provisions of chapter 197, payment of the taxes the taxpayer admits to be due and owing and the timely filing of an action pursuant to this section shall suspend all procedures for the collection of taxes prior to final disposition of the action.

(4) Payment of a tax shall not be deemed an admission that the tax was due and shall not prejudice the right to bring a timely action as provided in subsection (2) to challenge such tax and seek a refund.

(5) No action to contest a tax assessment may be maintained, and any such action shall be dismissed, unless all taxes on the property assessed in years after the action is brought, which the taxpayer in good faith admits to be owing, are paid before they become delinquent.

(6) The requirements of subsections (2), (3), and (5) are jurisdictional. No court shall have jurisdiction in such cases until after the requirements of both subsections (2) and (3) have been met. A court shall lose jurisdiction of a case when the taxpayer has failed to comply with the requirements of subsection (5).

History.—s. 1, ch. 8586, 1921; CGL 1038; s. 2, ch. 29737, 1955; s. 1, ch. 67-538; ss. 1, 2, ch. 69-55; s. 8, ch. 69-102; s. 6, ch. 69-140; ss. 30, 31, ch. 70-243; s. 1, ch. 72-239; s. 6, ch. 74-234; s. 17, ch. 82-226; s. 7, ch. 83-204; s. 56, ch. 83-217; s. 211, ch. 85-342; s. 3, ch. 88-146; s. 151, ch. 91-112; s. 32, ch. 94-353; s. 1470, ch. 95-147.

Note.—Former ss. 192.21, 194.151, 196.01.

194.181 Parties to a tax suit.—

(1) The plaintiff in any tax suit shall be:

(a) The taxpayer or other person contesting the assessment of any tax, the payment of which he or she is responsible for under a statute or a person who is responsible for the entire tax payment pursuant to a contract and has the written consent of the property owner, or the condominium association, cooperative association, or homeowners' association as defined in s. 723.075 which operates the units subject to the assessment; or

(b) The property appraiser pursuant to s. 194.036.

(2)(a) In any case brought by a taxpayer or a condominium or cooperative association, as defined in ss. 718.103 and 719.103, respectively, on behalf of some or all unit or parcel owners, contesting the assessment of any property, the county property appraiser is a party defendant.

(b) Other than as provided in paragraph (c), in any case brought by the property appraiser under s. 194.036(1)(a) or (b), the taxpayer is a party defendant.

(c) 1. In any case brought by the property appraiser under s. 194.036(1)(a) or (b) relating to a value adjustment board decision on a single joint petition filed by a condominium or cooperative association under s. 194.011(3), the association is the only required party defendant. The individual unit or parcel owners are not required to be named as parties.

2. The condominium or cooperative association must provide unit or parcel owners with notice of the property appraiser's complaint and advise the unit or parcel owners that they may elect to:

a. Retain their own counsel to defend the appeal for their 126 units or parcels;

b. Choose not to defend the appeal; or

c. Be represented by the association.

3. The notice required in subparagraph 2. must be hand delivered or sent by certified mail, return receipt requested, except that such notice may be electronically transmitted to a unit or parcel owner who has expressly consented in writing to receiving such notices through electronic transmission. Additionally, the notice must be posted conspicuously on the condominium or cooperative property, if applicable, in the same manner as notices of board meetings under ss. 718.112(2) and 719.106(1). The association must provide at least 14 days for a unit or parcel owner to respond to the notice. Any unit or parcel owner who does not respond to the association's notice will be represented by the association.

4. If requested by a unit or parcel owner, the tax collector shall accept payment of the estimated amount in controversy, as determined by the tax collector, as to that unit or parcel, whereupon the unit or parcel shall be released from any lis pendens and the unit or parcel owner may elect to remain in or be dismissed from the action.

(d) In any case brought by the property appraiser under s. 194.036(1)(c), the value adjustment board is a party defendant.

(3) In any suit involving the collection of any tax on property, as well as questions relating to tax certificates or applications for tax deeds, the tax collector charged under the law with collecting such tax shall be the defendant.

(4) In any suit involving a tax other than an ad valorem tax on property, the tax collector charged under the law with collecting such tax shall be defendant. However, this section does not apply in any instance wherein general law provides for some other person to be the party defendant.

(5) In any suit in which the assessment of any tax, or the collection of any tax, tax certificate, or tax deed is contested on the ground that it is contrary to the State Constitution, the official of the state government responsible for overall supervision of the assessment and collection of such tax shall be made a party defendant of such suit. Any such suit shall be brought in that county having venue under s. 194.171 or, when that section is inapplicable, in the Circuit Court of Leon County, and the attorney for the defendant county officer shall upon request represent the state official in any such suit or proceeding, for which he or she shall receive no additional compensation.

(6) In any suit in which the validity of any statute or regulation found in, or issued pursuant to, chapters 192-197, inclusive, is contested, the public officer affected may be a party plaintiff.

History.—s. 3, ch. 8586, 1921; CGL 1040; ss. 1, 2, ch. 69-55; s. 7, ch. 69-140; s. 32, ch. 70-243; s. 1, ch. 73-74; s. 9, ch. 76-133; s. 4, ch. 76-234; s. 1, ch. 77-174; s. 27, ch. 83-204;

s. 4, ch. 88-146; s. 152, ch. 91-112; s. 983, ch. 95-147; s. 7, ch. 2004-349; s. 2, ch. 2021-209.

Note.—Former s. 196.03.

194.192 Costs; interest on unpaid taxes; penalty.—

(1) In any suit involving the assessment or collection of any tax, the court shall assess all costs.

(2) 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, it shall enter judgment against the taxpayer for the deficiency and for interest on the deficiency at the rate of 12 percent per year from the date the tax became delinquent. If it finds that the amount of tax which the taxpayer has admitted to be owing is grossly disproportionate to the amount of tax found to be due and that the taxpayer's admission was not made in good faith, the court shall also assess a penalty at the rate of 10 percent of the deficiency per year from the date the tax became delinquent.

History.—s. 8, ch. 69-140; s. 33, ch. 70-243; s. 35, ch. 71-355; s. 2, ch. 72-239; s. 18, ch. 82-226; s. 4, ch. 96-397.

194.211 Injunction against tax sales.—In any tax suit, the court may issue injunctions to restrain the sale of real or personal property for any tax which shall appear to be contrary to law or equity, and in no case shall any complaint be dismissed because the tax assessment complained of, or the injunction asked for, involves personal property only.

History.—s. 2, ch. 8586, 1921; CGL 1039; ss. 1, 2, ch. 69-55; s. 34, ch. 70-243.

Note.—Former s. 196.02.

194.231 Parties in suits relating to distribution, etc., of funds to counties, etc.—

(1) No court shall hereafter enter any interlocutory or final order, decree, or judgment in any case involving the validity or constitutionality of any law relating to the distribution, apportionment, or allocation of any state excise or other taxes equally to the several counties in this state under such law, until it shall be made to appear of record in the case that the party to the cause seeking such order, decree, or judgment has duly served upon the chairperson of the board of county commissioners or the chairperson of the school board of each of the counties of this state or upon both such chairpersons of said boards, depending upon whether one or both of said boards has an interest in the subject matter, written notice of the pendency of the case and thereafter of all hearings of all applications or motions for such orders, decrees of judgments in such cases, at least 5 days before all hearings.

(2) Such notice shall state the time, place and date of each such hearing and adjournments thereof, and shall be accompanied by copy of the complaint and petition, motion or application for any such order, decree, or judgment and the exhibits thereto attached, if any; and upon such service such boards of such counties having an interest in the subject matter of the case shall forthwith be and become parties to the cause, and shall be by order of the court properly aligned as parties plaintiff or defendant.

History.—s. 1, ch. 19029, 1939; CGL 1940 Supp. 1279(110-f); s. 2, ch. 29737, 1955; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 984, ch. 95-147.

Note.—Former s. 196.13.

PART III
ASSESSMENT: PRESUMPTION OF CORRECTNESS

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 195
PROPERTY ASSESSMENT ADMINISTRATION AND FINANCE

195.0011 Short title.—Chapter 195 shall be known as the "Property Assessment Administration and Finance Law."

History.—s. 1, ch. 73-172.

195.0012 Legislative intent.—It is declared to be the legislative purpose and intent in this entire chapter to recognize and fulfill the state's responsibility to secure a just valuation for ad valorem tax purposes of all property and to provide for a uniform assessment as between property within each county and property in every other county or taxing district.

History.—s. 47, ch. 70-243; s. 2, ch. 73-172.

Note.—Former s. 195.111.

195.002 Supervision by Department of Revenue.—

(1) The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation, as required by the constitution. It shall also have supervision over tax collection and all other aspects of the administration of such taxes. The supervision of the department shall consist primarily of aiding and assisting county officers in the assessing and collection functions, with particular emphasis on the more technical aspects. In this regard, the department shall conduct schools to upgrade assessment skills of both state and local assessment personnel.

(2) In furtherance of its duty to conduct schools to upgrade assessment skills and collection skills, the department may establish by rule committees on admissions and certification. The department may also incur reasonable expenses for hiring instructors, travel, office operations, certificates of completion, badges or awards, food service incidental to conducting such schools, salaries and benefits of department employees whose duties are directly associated with developing and conducting such schools, and administering any certification program under s. 145.10, s. 145.11, or s. 194.035. The department may charge a tuition fee and an examination fee to any person who attends such a school and may charge a fee to certify or recertify any person under such a program. The department shall deposit such fees into the Certification Program Trust Fund which is created in the State Treasury. There shall be separate school accounts and program accounts in the trust fund for property appraisers, tax collectors, and special magistrates. The department shall use money in the fund to pay such expenses.

History.—s. 35, ch. 70-243; s. 7, ch. 74-234; s. 5, ch. 86-300; s. 25, ch. 90-203; s. 1, ch. 2008-138; s. 8, ch. 2008-197.

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 property 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.

195.052 Research and tabulation of data.—The department shall conduct constant research and maintain accurate tabulations of data and conditions existing as to ad valorem taxation, shall annually publish such data as may be appropriate to facilitate fiscal policymaking, and shall annually make such recommendations to the Legislature as are necessary to ensure that property is valued according to its just value and is equitably taxed throughout the state. Such data shall include the annual percentage increase in total nonvoted ad valorem taxes levied by each city and county and shall include information on the distribution of ad valorem taxes levied among the various classifications of property, including homestead, nonhomestead residential, new construction, commercial, and industrial properties. Such data shall include the previous year's adopted millage rate, the current year's millage rate, and the current percentage increase in taxes levied above the rolled-back rate. Such data shall be published, at a minimum, on the department's website and on the websites of all property appraisers of this state, if available. Publication shall occur not later than 90 days after receipt of extended rolls for all counties pursuant to s. 193.122(7).

History.—s. 40, ch. 70-243; s. 3, ch. 82-388; s. 6, ch. 83-204; s. 9, ch. 2008-197.

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.

195.072 Cooperation with other state agencies.—

(1) State agencies are authorized and directed to render such necessary aid and assistance to the Department of Revenue as is required to enable the department to carry out its functions of ensuring just valuation and equitable administration of property taxes in this state.

(2) The Department of Revenue shall render such aid and assistance as may be required in an active investigation of a property appraiser by a state agency by providing procedural and valuation assistance as it relates to the property appraiser's property tax administrative duties.

History.—s. 42, ch. 70-243; s. 13, ch. 2012-193.

195.073 Classification of property.—All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform definitions for all classifications. The department may designate other subclassifications of property. No assessment roll may be approved by the department which does not show proper classifications.

(1) Real property must be classified according to the assessment basis of the land into the following classes:

(a) Residential, subclassified into categories, one category for homestead property and one for nonhomestead property:

1. Single family.
2. Mobile homes.
3. Multifamily, up to nine units.
4. Condominiums.
5. Cooperatives.
6. Retirement homes.

(b) Commercial and industrial, including apartments with more than nine units.

(c) Agricultural.

(d) Nonagricultural acreage.

(e) High-water recharge.

(f) Historic property used for commercial or certain nonprofit purposes.

(g) Exempt, wholly or partially.

(h) Centrally assessed.

(i) Leasehold interests.

(j) Time-share property.

(k) Land assessed under s. 193.501.

(l) Other.

(2) Personal property shall be classified as:

(a) Floating structures—residential.

(b) Floating structures—nonresidential.

(c) Mobile homes and attachments.

(d) Household goods.

(e) Other tangible personal property.

(3) When the tax roll is submitted to the department for approval, there shall also be appended a statement indicating the total assessed valuation of structures added to and deleted from the assessment roll for that year in each taxing jurisdiction.

(4)(a) Rules adopted pursuant to this section shall provide for the separate identification of property as prior existing property of an expanded or rebuilt business, as expansion-related property of an expanded or rebuilt business, and as property of a new business, in the event the business qualifies for an enterprise zone property tax credit pursuant to s. 220.182, in addition to classification according to use.

(b) This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(5) Rules adopted pursuant to this section shall provide for the separate identification of property granted an economic development ad valorem tax exemption, in addition to classification according to use.

(6) To the greatest extent practicable and based on existing information, all publicly owned real property required to be listed on the assessment roll shall also be separately classified according to ownership by federal, state, or local government; water management district; or other public entity.

History.— s. 3, ch. 73-172; ss. 8, 23, ch. 74-234; s. 15, ch. 79-334; s. 11, ch. 80-77; ss. 6, 10, ch. 80-248; s. 3, ch. 80-347; s. 9, ch. 81-308; ss. 56, 74, ch. 82-226; s. 1, ch. 83-223; s. 27, ch. 84-356; s. 65, ch. 94-136; s. 64, ch. 94-353; s. 7, ch. 96-204; s. 6, ch. 97-117; s. 24, ch. 2000-210; s. 16, ch. 2005-287; s. 4, ch. 2009-157; s. 5, ch. 2020-10.

195.084 Information exchange.—

(1) The department shall promulgate rules and regulations for the exchange of information among the department, the property appraisers' offices, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability. All records and returns of the department useful to the property appraiser or the tax collector shall be made available upon request but subject to the reasonable conditions imposed by the department. This section shall supersede statutes prohibiting disclosure only with respect to the property appraiser, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability, but the department may establish regulations setting reasonable conditions upon the access to and custody of such information. The Auditor General, the Office of Program Policy Analysis and Government Accountability, the tax collectors, and the property appraisers shall be bound by the same requirements

of confidentiality as the Department of Revenue. Breach of confidentiality shall be a misdemeanor of the first degree, punishable as provided by ss. 775.082 and 775.083.

(2) All of the records of property appraisers and collectors, including, but not limited to, worksheets and property record cards, shall be made available to the Department of Revenue, the Auditor General, and the Office of Program Policy Analysis and Government Accountability. Property appraisers and collectors are hereby directed to cooperate fully with representatives of the Department of Revenue, the Auditor General, and the Office of Program Policy Analysis and Government Accountability in realizing the objectives stated in s. 195.0012.

History.—s. 5, ch. 73-172; s. 1, ch. 77-102; s. 23, ch. 88-119; s. 40, ch. 90-360; s. 52, ch. 96-406; s. 48, ch. 2001-266.

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive. On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to s. 192.091.

(b) The Governor and Cabinet, sitting as the Administration Commission, may hear appeals from the final action of the department upon a written request being filed by the property appraiser or the presiding officer of the county commission no later than 15 days after the conclusion of the hearing held pursuant to s. 200.065(2)(d). The filing of an appeal does not relieve the county commission of its obligation to fund the department-approved final budget during the pendency of the appeal. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the workload of the office of the property appraiser in the county under review. The budget request as approved by the department and as amended by the commission shall become the operating budget of the property appraiser for the ensuing fiscal year beginning October 1, except that the budget so approved may subsequently be amended under the same procedure. After final approval, the property appraiser shall make no transfer of funds between accounts without the written approval of the department. However, all moneys received by property appraisers in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector. If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as

required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required. This subsection does not apply in a county in which the office of tax collector has been abolished and the duties of that office have been transferred to another office pursuant to s. 1(d), Art. VIII of the State Constitution or in a county in which a resolution is in effect pursuant to s. 145.022 or in any charter county where the charter specifically provides for a different method for the submission of the tax collector's budget.

(3) Any check received by the office of the collector which is returned by the bank upon which the check is drawn shall be the personal liability of the tax collector unless the collector, after due diligence to collect the returned check, forwards the returned check for prosecution to the state attorney of the circuit where the check was drawn. This subsection does not apply to ad valorem taxes, in which case the collector shall proceed under chapter 197.

(4) The property appraisers and tax collectors of this state are hereby authorized to pay any fee established by the department for attendance by an employee at a school established and conducted by the department pursuant to s. 195.002. Further, the travel and per diem expenses of such employee may be paid as set forth in s. 112.061. Property appraisers are authorized to pay a fee established by the department for the costs of aerial photographs and nonproperty ownership maps provided by the department pursuant to s. 195.022.

(5) Any property appraiser or tax collector whose budget is approved by the Department of Revenue who has not been reelected to office or is not seeking reelection shall be prohibited from making any budget amendments, transferring funds between itemized appropriations, or expending in a single month more than one-twelfth of any itemized approved appropriation following the date he or she is eliminated as a candidate or October 1, whichever comes later, without the approval of the Department of Revenue.

(6) Each property appraiser and tax collector must post their final approved budget on their official website within 30 days after adoption. Each county's official website must have a link to the websites of the property appraiser or tax collector where the final approved budget is posted. If the property appraiser or tax collector does not have an official website, the final approved budget must be posted on the county's official website.

History.—s. 56, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 36, ch. 70-243; s. 6, ch. 73-172; s. 10, ch. 74-234; s. 1, ch. 77-102; s. 93, ch. 79-190; s. 16, ch. 79-334; s. 29, ch. 80-274; s. 84, ch. 81-259; s. 3, ch. 82-33; s. 6, ch. 86-300; s. 3, ch. 88-85; s. 3, ch. 88-158; s. 26, ch. 90-203; s. 2, ch. 90-343; s. 986, ch. 95-147; ss. 4, 18, ch. 95-272; s. 4, ch. 97-287; s. 3, ch. 2008-138; s. 17, ch. 2011-144; s. 1, ch. 2015-87.

Note.—Former ss. 193.02, 195.011.

195.092 Authority to bring and maintain suits.—

(1) The Department of Revenue shall have authority to bring and maintain such actions at law or in equity by mandamus or injunction, or otherwise, to enforce the performance of any duties of any officer or official performing duties with relation to the execution of the tax laws of the state, or to enforce obedience to any lawful order, rule, regulation, or decision of the Department of Revenue lawfully made under the authority of these tax laws. Venue for such actions shall be in the county in which the official duties of the property appraiser are to be performed.

(2) The property appraiser or any taxing authority shall have the authority to bring and maintain such actions as may be necessary to contest the validity of any rule, regulation, order, directive, or determination of any agency of the state, including, but not limited to, disapproval of all or any part of an assessment roll or a determination of assessment levels. The defendant in such actions shall be the agency head, and service of process shall be on such person or, when the head of the agency is a collegial body, its executive director, if there be one. Such action shall be brought within 60

days of the date the rule, regulation, order, directive, or determination becomes effective. Venue for such actions shall be in Leon County. The circuit court judge, upon proper motion, may agree to hear the case in the county where the property is located if trial in Leon County would result in substantial expense and inconvenience to the necessary participants. Appeal shall be to the First District Court of Appeal.

(3) No action shall be instituted to compel reappraisal of property or adjustment of the tax rolls unless the executive director has first met or in good faith has attempted to meet in conference with the affected property appraiser and has been unable to resolve differences or obtain acceptable written assurance of the implementation of a plan to ensure compliance with general law and the constitutional requirement of just value.

(4) In any action instituted against a property appraiser to compel the performance of his or her official duties, the court may order the implementation of a plan of reappraisal to be completed within a prescribed period of time. To implement its decision, the court shall have the power to:

(a) Enter such orders as are necessary to ensure that assessments shall be uniform, equitable, at just value, and otherwise in compliance with law.

(b) Maintain jurisdiction until such time as all of the requirements of the court as expressed in its order have been met.

(5) Chapter 120 shall not apply to this section.

History.—s. 55, ch. 20722, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 44, ch. 70-243; s. 6, ch. 80-274; s. 987, ch. 95-147.

Note.—Former ss. 196.16, 195.041.

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 real property assessment roll 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 appraisers 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 measures as may be appropriate for each classification or subclassification studied 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.

(g) Notwithstanding any other provision of this chapter, in one or more assessment years following a natural disaster in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if the department determines that the natural disaster creates difficulties in its statistical and analytical reviews of the assessment rolls in affected counties, the department shall take all practicable steps to maximize the representativeness and reliability of its statistical and analytical reviews and may use the best information available to estimate the levels of assessment. This paragraph first applies to the 2019 assessment roll and operates retroactively to January 1, 2019.

(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 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 to nine 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, including apartments with more than nine units.

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; s. 3, ch. 2019-42; s. 6, ch. 2020-10.

195.097 Postaudit notification of defects; supervision by the department.—

(1)(a) Upon evaluation of any reviews, studies, or findings of the Department of Revenue, the executive director of the department shall issue a notice to any property appraiser who the executive director has determined has one or more classes or other strata of property listed on the assessment rolls in a manner inconsistent with the requirements of law, or is otherwise not assessing in accordance with law. The executive director shall specify in his or her notice the classes or strata of property that have been improperly assessed on the prior year's roll, the nature of the defect or defects, and the requirements of the department to obtain approval of the current year's assessment roll. Such notice shall be provided to the property appraiser no later than November 15.

(b) Notwithstanding other provisions of this section, the executive director is not required to notice as a defect a class or stratum of property which, based upon the evaluation of any review, study, or finding of the department, indicates an assessment level of more than 100 percent of just value in any class or stratum of property on the prior year's tax roll.

(2) Within 15 days after receipt of a notice, but no later than December 1, the property appraiser shall either notify the executive director in writing of his or her intention to comply or request an immediate conference with the executive director for the purpose of attempting to resolve differences between the property appraiser and the executive director. Such conference shall be held no later than December 15. At the conclusion of the conference, but no later than January 1, the executive director shall issue an administrative order, which order shall incorporate the remedial steps, if any, to be taken by the property appraiser to ensure that all property on his or her rolls is assessed at just value. An administrative order shall also be issued in the case of a property appraiser who has stated his or her intention to comply.

(3) Upon receipt of an administrative order issued pursuant to this section, but not later than January 15, the property appraiser shall notify the department of his or her intent to comply with the order or of the basis for intended noncompliance. Upon receipt of a notice of intended noncompliance, the department shall take such action as it deems necessary pursuant to s. 195.092.

(4) Upon the issuance of the administrative order, the department shall commence continuing supervision of the preparation of the current rolls to ensure that every reasonable effort is being taken by the property appraiser to comply with the order. Supervision may include, but shall not be limited to, the conduct of ratio or other mass-data studies on the roll being prepared, onsite inspection of the property appraiser's office or field operations, and interviews with the property appraiser's personnel or consultants. The executive director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order. During such supervision, the executive director may seek any judicial remedy available to him or her under law to force compliance with the order, and may request removal of the property appraiser by the Governor when he or she deems such action necessary. No later than May 1, the executive director shall notify the property appraiser, in writing, as to whether he or she is in substantial compliance with the order. In the event that the executive director determines that the property appraiser is not in substantial compliance at that time, he or she shall send to the property appraiser and the governing body of each tax-levying agency in the county a notice of intent to disapprove the tax roll in whole or in part.

(5) The dates specified in this section shall be extended if the date for completion of the current or prior year's roll was extended pursuant to s. 193.023(1), or records or data requested in writing pursuant to s. 195.096(2)(e) were not submitted within the time allowed by law. The length of extension of dates specified in this section shall be equal to:

(a) The number of days the date for completion of the rolls was extended; or

(b) The number of days from the time the data or records were required by law to be submitted until the time received by the department.

(6) Chapter 120 does not apply to this section.

History.—s. 7, ch. 73-172; ss. 14, 21, ch. 74-234; s. 3, ch. 75-211; s. 1, ch. 77-102; s. 19, ch. 80-274; s. 4, ch. 80-347; s. 3, ch. 82-208; ss. 29, 80, ch. 82-226; s. 41, ch. 83-204; s. 989, ch. 95-147; ss. 6, 20, ch. 95-272; s. 6, ch. 97-287.

195.099 Periodic review.—

(1)(a) The department may review the assessments of new, rebuilt, and expanded business reported according to s. 193.077(3), to ensure parity of level of assessment with other classifications of property.

(b) This subsection shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(2) The department may review the assessments of new and expanded businesses granted an exemption pursuant to s. 196.1995 to ensure parity of level of assessment with other classifications of property.

History.—ss. 7, 10, ch. 80-248; s. 4, ch. 80-347; s. 3, ch. 82-208; ss. 29, 80, ch. 82-226; s. 57, ch. 83-217; s. 28, ch. 84-356; s. 25, ch. 85-80; s. 66, ch. 94-136; s. 1, ch. 2006-113; s. 16, ch. 2012-193.

195.0995 Use of sales transactions data; qualification; review.—

(1) For each sales transaction disqualified by a property appraiser, the property appraiser shall document the reason for disqualification of the sale in a manner prescribed by the department.

(2) The department shall randomly sample all sales in the county to determine whether those sales were properly qualified or disqualified. If the department finds that more than 10 percent of sales qualification decisions do not fall within the applicable criteria, the department shall issue a postaudit notification of defects and shall follow the procedures set forth in s. 195.097.

(3) Chapter 120 shall not apply to this section.

History.—s. 4, ch. 93-132; s. 1, ch. 2005-185.

195.101 Withholding of state funds.—

(1) The Department of Revenue is hereby directed to determine each year whether the several counties of this state are assessing the real and tangible personal property within their jurisdiction in accordance with law. If the Department of Revenue determines that any county is assessing property at less than that prescribed by law, the Chief Financial Officer shall withhold from such county a portion of any state funds to which the county may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

(2) The Department of Revenue is hereby directed to determine each year whether the several municipalities of this state are assessing the real and tangible personal property within their jurisdiction in accordance with law. If the Department of Revenue determines that any municipality is assessing property at less than that prescribed by law, the Chief Financial Officer shall withhold from such municipality a portion of any state funds to which that municipality may be entitled equal to the difference of the amount assessed and the amount required to be assessed by law.

History.—s. 6, ch. 67-395; s. 5, ch. 67-396; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 45, ch. 70-243; s. 175, ch. 2003-261.

Note.—Former ss. 193.326, 195.051; ss. 167.445, 195.061.

195.207 Effect on levy of municipal taxes.— No municipal charter may prohibit or limit the authority of the governing body to levy ad valorem taxes or utility service taxes authorized under [1]s. 167.431. Any word, sentence, phrase, or provision, of any special act, municipal charter, or other law, that prohibits or limits a municipality from levying ad valorem taxes within the millage limits fixed by s. 9, Art. VII of the State Constitution, or prohibits or limits a municipality from levying utility service taxes within the limits fixed by [1]s. 167.431, is hereby nullified and repealed.

History.—s. 2, ch. 72-360; s. 3, ch. 73-129.

[1]**Note.—**Repealed by s. 5, ch. 73-129.

Note.—Former s. 167.4391.

CHAPTER 196
EXEMPTION

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 belonging 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.

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.

196.011 Annual application required for exemption.—

(1)(a) Except as provided in s. 196.081(1)(b), 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).

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

(2) However, application for exemption will not be required on public roads rights-of-way and borrow pits owned, leased, or held for exclusive governmental 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, the property owner is not required to file a renewal application until the use of the property no longer complies with the restrictions and requirements of the conservation easement.

(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 extended 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), 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) shall include social security numbers of the applicant and the applicant's spouse, if any. 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; s. 3, ch. 2015-115; s. 1, ch. 2016-110; s. 1, ch. 2017-105; s. 33, ch. 2020-2; s. 1, ch. 2020-140.

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, concessionaires, 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.

[1](9) "Nursing home" or "home for special services" means an institution that possesses a valid license under chapter 400 or part I of chapter 429 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.

(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 area that was designated as an enterprise zone pursuant to chapter 290 as of December 30, 2015, 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.

(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 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 area that was designated as an enterprise zone pursuant to chapter 290 as of December 30, 2015, 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).

(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.

(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.

(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; s. 2, ch. 2016-220; s. 3, ch. 2017-36.

[1]**Note.—**Section 4, ch. 2017-36, provides that "[t]he amendment made by this act to s. 196.012, Florida Statutes, first applies to the 2017 property tax roll."

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 license issued under s. 322.18 or a valid Florida identification card issued under s. 322.051 and evidence of relinquishment of driver 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.

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.

[1](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.

(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; s. 1, ch. 2017-35.

[1]**Note.—**Section 4, ch. 2017-35, provides that "[t]his act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 7105 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the general election held in November 2018 and shall apply to the 2019 tax roll." If such an amendment is approved, paragraph (1)(b) is amended by s. 1, ch. 2017-35, to read:

(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 and up to an additional $25,000 on the assessed valuation greater than $100,000 for all levies other than school district levies.

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 following additional homestead exemptions:

(a) Up to $50,000 for a 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.

(b) The amount of the assessed value of the property for a person who has the legal or equitable title to real estate with a just value less than $250,000, as determined in the first tax year that the owner applies and is eligible for the exemption, and who 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) 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 for the first time 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. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. Annually, the property appraiser shall notify each taxpayer of the adjusted income limitation set forth in subsection (3). The taxpayer must notify the property appraiser by May 1 if his or her household income exceeds the most recent adjusted income limitation. The property appraiser may conduct random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If 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 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 property 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; s. 27, ch. 2014-17; s. 1, ch. 2016-121; s. 33, ch. 2019-3; s. 1, ch. 2021-208.

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)(a) 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.

(b) If legal or beneficial title to property is acquired between January 1 and November 1 of any year by a veteran or his or her surviving spouse receiving an exemption under this section on another property for that tax year, the veteran or his or her surviving spouse may receive a refund, prorated as of the date of transfer, of the ad valorem taxes paid for the newly acquired property if he or she applies for and receives an exemption under this section for the newly acquired property in the next tax year. If the property appraiser finds that the applicant is entitled to an exemption under this section for the newly acquired property, the property appraiser shall immediately make such entries upon the tax rolls of the county that are necessary to allow the prorated refund of taxes for the previous tax year.

(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; s. 2, ch. 2020-140.

Note.—Former s. 192.111.

[1]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; s. 1, ch. 2020-179.

[1]**Note.—**

A. Section 3, ch. 2020-179, provides that "[t]his act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 877, or a similar joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose." If such an amendment is approved, the catchline to s. 196.082 is amended, current subsections (3)-(6) are renumbered as subsections (4)-(7), and a new subsection (3) is added, by s. 1, ch. 2020-179, to read:

196.082 Discounts for disabled veterans; surviving spouse carryover.—

(3) If the partially or 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 discount from ad valorem tax that the veteran received 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 or otherwise disposes of the property, a discount not to exceed the dollar 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. An 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 a petition pursuant to s. 194.011(3) 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).

B. Section 2, ch. 2020-179, provides that "[t]he Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act. Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. This section expires January 1, 2022."

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 Families 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; s. 42, ch. 2014-19.

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.

196.102 Exemption for certain totally and permanently disabled first responders; surviving spouse carryover.—

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

(a) "Cardiac event" means a heart attack, stroke, or vascular rupture.

(b) "First responder" has the same meaning as in s. 196.081.

(c) "In the line of duty" has the same meaning as in s. 196.081.

(d) "Total and permanent disability" means an impairment of the mind or body that renders a first responder unable to engage in any substantial gainful occupation and that is reasonably certain to continue throughout his or her life.

(2) Any real estate that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as

a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the year for which the exemption is being claimed.

(3) An applicant may qualify for the exemption under this section by applying by March 1, pursuant to subsection (4) or subsection (5), to the property appraiser of the county where the property is located.

(4) An applicant may qualify for the exemption under this section by providing the employer certificate described in paragraph (5)(b) and satisfying the requirements for the totally and permanently disabled exemption in s. 196.101; however, for purposes of this section, the applicant is not required to satisfy the gross income requirement in s. 196.101(4)(a).

(5) An applicant may qualify for the exemption under this section by providing all of the following documents to the county property appraiser, which serve as prima facie evidence that the person is entitled to the exemption:

(a) Documentation from the Social Security Administration stating that the applicant is totally and permanently disabled. The documentation must be provided to the property appraiser within 3 months after issuance. An applicant who is not eligible to receive a medical status determination from the Social Security Administration due to his or her ineligibility for Social Security benefits or Medicare benefits may provide documentation from the Social Security Administration stating that the applicant is not eligible to receive a medical status determination from the Social Security Administration, and provide physician certifications as required by paragraph (c) from two professionally unrelated physicians, rather than the one certification required by that paragraph.

(b)1. A certificate from the organization that employed the applicant as a first responder or supervised the applicant as a volunteer first responder at the time that the injury or injuries occurred. The employer certificate must contain, at a minimum:

a. The title of the person signing the certificate;

b. The name and address of the employing entity;

c. A description of the incident that caused the injury or injuries;

d. The date and location of the incident; and

e. A statement that the first responder's injury or injuries were:

(I) Directly and proximately caused by service in the line of duty.

(II) Without willful negligence on the part of the first responder.

(III) The sole cause of the first responder's total and permanent disability.

2. If the first responder's total and permanent disability was caused by a cardiac event, the employer must also certify that the requirements of subsection (6) are satisfied.

3. The employer certificate must be supplemented with extant documentation of the incident or event that caused the injury, such as an accident or incident report. The applicant may deliver the original employer certificate to the property appraiser's office, or the employer may directly transmit the employer certificate to the applicable property appraiser.

(c) A certificate from a physician licensed in this state under chapter 458 or chapter 459 which certifies that the applicant has a total and permanent disability and that such disability renders the applicant unable to engage in any substantial gainful occupation due to an impairment of the mind or body, which condition is reasonably certain to continue throughout the life of the applicant. The physician certificate shall read as follows:

FIRST RESPONDER'S
PHYSICIAN CERTIFICATE OF
TOTAL AND PERMANENT DISABILITY

I, ... (name of physician) ..., a physician licensed pursuant to chapter 458 or chapter 459, Florida Statutes, hereby certify that Mr. ____ Mrs. ____ Miss ____ Ms. ____... (applicant name and social security number) ..., is totally and permanently disabled due to an impairment of the mind or body, and such impairment renders him or her unable to engage in any substantial gainful occupation, which condition is reasonably certain to continue throughout his or her life. Mr. ____ Mrs. ____ Miss

____ Ms. ____... (applicant name) ... has the following mental or physical condition(s):

It is my professional belief that within a reasonable degree of medical certainty, the above-named condition(s) render Mr. ____ Mrs. ____ Miss ____ Ms. ____... (applicant name) ... 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 an exemption due to a total and permanent disability that occurred in the line of duty while serving as a first responder must present to the county property appraiser the required physician certificate(s), the required documentation from the Social Security Administration, and a certificate from the employer for whom the applicant worked as a first responder at the time of the injury or injuries, as required by section 196.102(5), Florida Statutes. This form is to be completed by a licensed Florida physician.

NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida Statutes, provides that any person who knowingly and willingly gives false information for the purpose of claiming the homestead exemption for totally and permanently disabled first responders 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.

(6) A total and permanent disability that results from a cardiac event does not qualify for the exemption provided in this section unless the cardiac event occurs no later than 24 hours after the first responder performed nonroutine stressful or strenuous physical activity in the line of duty and the first responder provides the employer with a certificate from the first responder's treating cardiologist for the cardiac event along with any pertinent supporting documentation, stating, within a reasonable degree of medical certainty, that:

(a) The nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the total and permanent disability; and

(b) The cardiac event was not caused by a preexisting vascular disease.

(7) An applicant who is granted the exemption under this section has a continuing duty to notify the property appraiser of any changes in his or her status with the Social Security Administration or in employment or other relevant changes in circumstances which affect his or her qualification for the exemption.

(8) The tax exemption carries over to the benefit of the surviving spouse 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 the new residence if it is used as the surviving spouse's primary residence and he or she does not remarry.

(9) An applicant may apply for the exemption before producing the necessary documentation described in subsection (4) or subsection (5). Upon receipt of the documentation, the exemption must be granted as of the date of the original application and the excess taxes paid must be refunded. Any refund of excess taxes paid must be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

(10) A person who knowingly or willfully gives false information for the purpose of claiming the exemption provided in this section commits a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine of not more than $5,000, or both.

(11) Notwithstanding s. 196.011 and this section, the deadline for a first responder to file an application with the property appraiser for an exemption under this section for the 2017 tax year is August 1, 2017.

(12) If an application is not timely filed under subsection (11), a property appraiser may grant the exemption if:

(a) The applicant files an application for the exemption on or before the 25th day after the mailing of the notice required under s. 194.011(1) by the property appraiser during the 2017 calendar year;

(b) The applicant is qualified for the exemption; and

(c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

(13) If the property appraiser denies an exemption under subsection (11) or subsection (12), the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the exemption be granted. Notwithstanding s. 194.013, the eligible first responder is not required to pay a filing fee for such petition filed on or before December 31, 2017. Upon review of the petition, the value adjustment board shall grant the exemption if it determines the applicant is qualified and has demonstrated the existence of extenuating circumstances warranting the exemption.

History.—s. 2, ch. 2017-105; s. 2, ch. 2019-4.

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.

(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.

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](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 any of the following military operations:

(a) Operation Joint Task Force Bravo, which began in 1995.

(b) Operation Joint Guardian, which began on June 12, 1999.

(c) Operation Noble Eagle, which began on September 15, 2001.

(d) Operations in the Balkans, which began in 2004.

(e) Operation Nomad Shadow, which began in 2007.

(f) Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.

(g) Operation Copper Dune, which began in 2009.

(h) Operation Georgia Deployment Program, which began in August 2009.

(i) Operation Spartan Shield, which began in June 2011.

(j) Operation Observant Compass, which began in October 2011.

(k) Operation Inherent Resolve, which began on August 8, 2014.

(l) Operation Atlantic Resolve, which began in April 2014.

(m) Operation Freedom's Sentinel, which began on January 1, 2015.

(n) Operation Resolute Support, which began in January 2015.

(o) Operation Juniper Shield, which began in February 2007.

(p) Operation Pacific Eagle, which began in September 2017.

(q) Operation Martillo, which began in January 2012.

The Department of Revenue shall notify all property appraisers and tax collectors in this state of the designated military operations.

(3) The exemption is also 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 subordinate operation to a main operation designated in subsection (2).

(4) 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.

(5) 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.

(6)(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.

(7) 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.

(8) 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; s. 1, ch. 2016-26; s. 15, ch. 2018-118; s. 7, ch. 2020-10.

[1]**Note.**—Section 9, ch. 2020-10, provides that: "Application deadline for additional ad valorem tax exemption for specified deployments.—"(1) Notwithstanding the filing deadlines contained in s. 196.173(6), Florida Statutes, the deadline for an applicant to file an application with the property appraiser for an additional ad valorem tax exemption under s. 196.173, Florida Statutes, for the 2020 tax roll is June 1, 2020. "(2) If an application is not timely filed under subsection (1), a property appraiser may grant the exemption if:

"(a) The applicant files an application for the exemption on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes;

"(b) The applicant is qualified for the exemption; and

"(c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

"(3) If the property appraiser denies an application under subsection (2), the applicant may file, pursuant to s. 194.011(3), Florida Statutes, a petition with the value adjustment board which requests that the exemption be granted. Such petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013, Florida Statutes, the eligible servicemember is not required to pay a filing fee for such petition. Upon reviewing the petition, the value adjustment board may grant the exemption if the applicant is qualified for the exemption and demonstrates extenuating circumstances, as determined by the board, which warrant granting the exemption.

"(4) This section shall take effect upon this act becoming a law and applies to the 2020 ad valorem tax roll."

[2]**Note.**—Section 8, ch. 2020-10, provides that "[t]he amendment made by this act to s. 196.173(2), Florida Statutes, first applies to the 2020 ad valorem tax roll."

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.

196.182 Exemption of renewable energy source devices.—

(1) Eighty percent of the assessed value of a renewable energy source device, as defined in s. 193.624, that is considered tangible personal property is exempt from ad valorem taxation if the renewable energy source device:

(a) Is installed on real property on or after January 1, 2018;

(b) Was installed before January 1, 2018, to supply a municipal electric utility located within a consolidated government; or

(c) Was installed after August 30, 2016, on municipal land as part of a project incorporating other renewable energy source devices under common ownership on municipal land for the sole purpose of supplying a municipal electric utility with at least 2 megawatts and no more than 5 megawatts of alternating current power when the renewable energy source devices in the project are used together.

(2) The exemption provided in this section does not apply to a renewable energy source device that is installed as part of a project planned for a location in a fiscally constrained county, as defined in s. 218.67(1), and for which an application for a comprehensive plan amendment or planned unit development zoning has been filed with the county on or before December 31, 2017.

(3) Notwithstanding this section, 80 percent of the assessed value of a renewable energy source device, as defined in s. 193.624, that is affixed to property owned or leased by the United States Department of Defense for the military is exempt from ad valorem taxation, including, but not limited to, the tangible personal property tax.

(4) This section expires December 31, 2037.

History.—s. 3, ch. 2017-118.

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 exemption 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.

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 exemption 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) 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.

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 value 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.

[1](2) Only those portions of property used predominantly for charitable, religious, scientific, or literary purposes are exempt. The portions of property which are not predominantly used for charitable, religious, scientific, or literary purposes are not exempt. An exemption for the portions of property used for charitable, religious, scientific, or literary purposes is not affected so long as the predominant use of such property is for charitable, religious, scientific, or literary purposes. 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; s. 8, ch. 2021-31.

[1]**Note.**—Section 9, ch. 2021-31, provides that "[t]he amendment made by this act to s. 196.196, Florida Statutes, first applies to the 2022 tax roll and does not provide a basis for an assessment of any tax not paid or create a right to a refund or credit of any tax paid before July 1, 2021."

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 section 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 each 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.

(c) Each not-for-profit corporation applying for an exemption under paragraph (a) must file with its annual application for exemption an affidavit approved by the Department of Revenue from each person who occupies a unit or apartment which states the person's income. The affidavit is prima facie evidence of the person's income. The corporation is not required to provide an affidavit from a resident who is a totally and permanently disabled veteran who meets the requirements of s. 196.081. If, at a later time, the property appraiser determines that additional documentation proving an affiant's income is necessary, the property appraiser may request such documentation.

(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; s. 5, ch. 2017-36; s. 34, ch. 2019-3.

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.

196.1978 Affordable housing property exemption.—

(1) 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 subsection 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 disregarded 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. Units that are vacant shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

(2)(a) Notwithstanding ss. 196.195 and 196.196, property in a multifamily project that meets the requirements of this paragraph is considered property used for a charitable purpose and is exempt from ad valorem tax beginning with the January 1 assessment after the 15th completed year of the term of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004. The multifamily project must:

1. Contain more than 70 units that are used to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004; and

2. Be subject to an agreement with the Florida Housing Finance Corporation recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

This exemption terminates if the property no longer serves extremely-low-income, very-low-income, or low-income persons pursuant to the recorded agreement.

(b) To receive the exemption under paragraph (a), a qualified applicant must submit an application to the county property appraiser by March 1.

(c) The property appraiser shall apply the exemption to those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 before certifying the tax roll to the tax collector.

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; s. 6, ch. 2017-36; ss. 10, 11, ch. 2020-10; s. 10, ch. 2021-31.

[1]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. Land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution if the educational institution that currently uses the land, buildings, and other improvements for educational purposes is an educational institution described in s. 212.0602, and, under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements. For such leasehold properties, the educational institution shall receive the full benefit of the exemption. The owner of the property shall disclose to the educational institution the full amount of the benefit derived from the exemption and the method for ensuring that the educational institution receives the benefit. Notwithstanding ss. 196.195 and 196.196, property owned by a house of public worship and used by an educational institution for educational purposes limited to students in preschool through grade 8 shall be exempt from ad valorem taxes. 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 educational 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; s. 11, ch. 2021-31.

[1]**Note.**—Section 12, ch. 2021-31, provides that "[t]he amendment made by this act to s. 196.198, Florida Statutes, relating to certain property owned by a house of public worship, is remedial and clarifying in nature and applies to actions pending as of July 1, 2021."

[1]**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 required payments under the lease, whether paid to the landlord or on behalf of the landlord to a third party, will 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.

History.—s. 1, ch. 2000-306; s. 27, ch. 2002-1; s. 909, ch. 2002-387; s. 16, ch. 2003-1; s. 7, ch. 2017-36.

[1]**Note.—**Section 7, ch. 2017-36, amended s. 196.1983 "[e]ffective upon this act becoming a law and operating retroactively to January 1, 2017."

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 generally 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)1. All property of the United States is 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.

2. Notwithstanding any other provision of law, for purposes of the exemption from ad valorem taxation provided in subparagraph 1., property of the United States includes any leasehold interest of and improvements affixed to land owned by the United States, any branch of the United States Armed Forces, or any agency or quasi-governmental agency of the United States if the leasehold interest and improvements are acquired or constructed and used pursuant to the federal Military Housing Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As used in this subparagraph, the term "improvements" includes actual housing units and any facilities that are directly related to such housing units, including any housing maintenance facilities, housing rental and management offices, parks and community centers, and recreational facilities. Any leasehold interest and improvements described in this subparagraph, regardless of whether title is held by the United States, shall be construed as being owned by the United States, the applicable branch of the United States Armed Forces, or the applicable agency or quasi-governmental agency of the United States and are exempt from ad valorem taxation without the necessity of an application for exemption being filed or approved by the property appraiser. This subparagraph does not apply to a transient public lodging establishment as defined in s. 509.013 and does not affect any existing agreement to provide municipal services by a municipality or county.

(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:

(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; s. 1, ch. 2015-80.

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.

[1]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 within 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(5). 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. To qualify for this exemption, the improvements to real property must be made or the tangible personal property must be added or increased after approval by motion or resolution of the local governing body, subject to ordinance adoption or 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 area which was designated as an enterprise zone pursuant to chapter 290 as of December 30, 2015, or in a brownfield area. New businesses and expansions of existing businesses located in an area that was designated as an enterprise zone pursuant to chapter 290 as of December 30, 2015, but is not in a brownfield area, may qualify for the ad valorem tax exemption only if approved by motion or resolution of the local governing body, subject to ordinance adoption, or by ordinance, enacted before December 31, 2015. Property acquired to replace existing property shall not be considered to facilitate a business expansion. All data center equipment for a data center shall be exempt from ad valorem taxation for the term of the approved exemption. 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, or up to 20 years for a data center, regardless of any change in the authority of the county or municipality to grant such exemptions or the expiration of the Enterprise Zone Act pursuant to chapter 290. 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.

(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.

(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

(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, or up to 20 years for a data center; and

(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; s. 1, ch. 2014-40; s. 5, ch. 2016-184; s. 3, ch. 2016-220.

[1]**Note.—**Section 14, ch. 2014-40, provides that "[a] local ordinance enacted pursuant to s. 196.1995, Florida Statutes, before the effective date of this act shall not be invalidated on the ground that improvements to real property were made or that tangible personal property was added or increased before the date that such ordinance was adopted, as long as the local governing body acted substantially in accordance with s. 196.1995(5), Florida Statutes, as amended by this act."

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 county 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 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; s. 16, ch. 2018-118.

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 encumbering 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.

[1]**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.

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CHAPTER 197
TAX COLLECTIONS, SALES, AND LIENS

197.102 Definitions.—

(1) As used in this chapter, the following definitions apply, unless the context clearly requires otherwise:

(a) "Awarded" means the time when the tax collector or a designee determines and announces verbally or through the closing of the bid process in a live or an electronic auction that a buyer has placed the winning bid on a tax certificate at a tax certificate sale.

(b) "Department," unless otherwise specified, means the Department of Revenue.

(c) "Omitted taxes" means those taxes which have not been extended on the tax roll against a parcel of property after the property has been placed upon the list of lands available for taxes pursuant to s. 197.502.

(d) "Proxy bidding" means a method of bidding by which a bidder authorizes an agent, whether an individual or an electronic agent, to place bids on his or her behalf.

(e) "Random number generator" means a computational device that generates a sequence of numbers that lack any pattern and is used to resolve a tie when multiple bidders have bid the same lowest amount by assigning a number to each of the tied bidders and randomly determining which one of those numbers is the winner.

(f) "Tax certificate" means a paper or electronic legal document, representing unpaid delinquent real property taxes, non-ad valorem assessments, including special assessments, interest, and related costs and charges, issued in accordance with this chapter against a specific parcel of real property and becoming a first lien thereon, superior to all other liens, except as provided by s. 197.573(2).

(g) "Tax notice" means the paper or electronic tax bill sent to taxpayers for payment of any taxes or special assessments collected pursuant to this chapter, or the bill sent to taxpayers for payment of the total of ad valorem taxes and non-ad valorem assessments collected pursuant to s. 197.3632.

(h) "Tax receipt" means the paid tax notice.

(i) "Tax rolls" and "assessment rolls" are synonymous and mean the rolls prepared by the property appraiser pursuant to chapter 193 and certified pursuant to s. 193.122.

(2) If a local government uses the method in s. 197.3632 to levy, collect, or enforce a non-ad valorem assessment, the following definitions apply:

(a) "Ad valorem tax roll" means the roll prepared by the property appraiser and certified to the tax collector for collection.

(b) "Non-ad valorem assessment roll" means a roll prepared by a local government and certified to the tax collector for collection.

History.—s. 127, ch. 85-342; s. 64, ch. 88-130; s. 3, ch. 88-216; s. 5, ch. 90-343; s. 2, ch. 2011-151.

197.103 Deputy tax collectors; appointment.—Tax collectors may appoint deputies to act in their behalf in carrying out the duties prescribed by law.

History.—s. 1, ch. 80-366; s. 9, ch. 81-284; s. 128, ch. 85-342.

Note.—Former s. 197.0122.

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.

197.123 Erroneous returns; notification of property appraiser.—If a tax collector has reason to believe that a taxpayer has filed an erroneous or incomplete statement of her or his personal property or has not disclosed all of her or his property subject to taxation, the collector must notify the property appraiser of the erroneous or incomplete statement.

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. 1, ch. 72-268; s. 1, ch. 77-102; s. 31, ch. 82-226; s. 130, ch. 85-342; s. 1001, ch. 95-147; s. 4, ch. 2011-151.

Note.—Former ss. 193.37, 197.031, 197.026, 197.0128.

197.131 Correction of erroneous assessments.—Any tax collector who discovers an erroneous assessment shall notify the property appraiser. If the error constitutes a double assessment, the tax collector shall collect only the tax justly due.

History.—s. 131, ch. 85-342; s. 1002, ch. 95-147.

197.146 Uncollectible personal property taxes; correction of tax roll.—A tax collector who determines that a tangible personal property account is uncollectible may issue a certificate of correction for the current tax roll and any prior tax rolls. The tax collector shall notify the property appraiser that the account is invalid, and the assessment may not be certified for a future tax roll. An uncollectible account includes, but is not limited to, an account on property that was originally assessed but cannot be found to seize and sell for the payment of taxes and includes other personal property of the owner as identified pursuant to s. 197.413(8) and (9).

History.—s. 5, ch. 2011-151.

197.152 Collection of unpaid or omitted taxes; interest amount; taxable value.—Unpaid or omitted taxes shall be collected upon the basis of the regular valuation placed by the property appraiser upon the land for the year for which taxes remain unpaid, and, when no valuation was so placed, then the last assessed valuation prior thereto shall be considered the regular valuation. Omitted taxes shall be paid with interest thereon at the rate of interest specified in this chapter.

History.—s. 133, ch. 85-342.

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 discount 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.

197.172 Interest rate; calculation and minimum.—

(1) Real property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until a certificate is sold, except that the minimum charge for delinquent taxes paid prior to the sale of a tax certificate shall be 3 percent.

(2) The maximum rate of interest on a tax certificate is 18 percent per year. However, a tax certificate may not bear interest, and the mandatory interest as provided by s. 197.472(2) may not be levied during the 60-day period following the date of delinquency, except for the 3 percent mandatory interest charged under subsection (1).

(3) Personal property taxes shall bear interest at the rate of 18 percent per year from the date of delinquency until paid or barred under chapter 95.

(4) Interest shall be calculated from the first day of each month.

History.—s. 135, ch. 85-342; s. 7, ch. 92-32; s. 7, ch. 2011-151.

197.182 Department of Revenue to pass upon and order refunds.—

(1)(a) Except as provided in paragraphs (b), (c), and (d), the department shall pass upon and order refunds if payment of taxes assessed on the county tax rolls has been made voluntarily or involuntarily under any of the following circumstances:

1. An overpayment has been made.

2. A payment has been made when no tax was due.

3. A bona fide controversy exists between the tax collector and the taxpayer as to the liability of the taxpayer for the payment of the tax claimed to be due, the taxpayer pays the amount claimed by the tax collector to be due, and it is finally adjudged by a court of competent jurisdiction that the taxpayer was not liable for the payment of the tax or any part thereof.

4. A payment for a delinquent tax has been made in error by a taxpayer to the tax collector and within 12 months after the date of the erroneous payment and before any transfer of the assessed property to a third party for consideration, the party seeking a refund makes demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid and reimbursement of the erroneous payment is not received within 45 days after such demand. The demand for reimbursement must be sent by certified mail, return receipt requested, and a copy of the demand must be sent to the tax collector. If the payment was made in error by the taxpayer because of an error in the tax notice sent to the taxpayer, refund must be made as provided in paragraph (d).

5. A payment for a tax that has not become delinquent, has been made in error by a taxpayer to the tax collector and within 18 months after the date of the erroneous payment and before any transfer of the assessed property to a third party for consideration, the party seeking a refund makes a demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid, and reimbursement of the erroneous payment is not received within 45 days after such demand. The demand for reimbursement must be sent by certified mail, return receipt requested, and a copy of the demand must be sent to the tax collector. If the payment was made in error by the taxpayer because of an error in the tax notice sent to the taxpayer, refund must be made as provided in paragraph (d).

6. A payment is made for a tax certificate that is subsequently corrected or amended or is subsequently determined to be void under s. 197.443.

(b) Refunds that have been ordered by a court and refunds that do not result from changes made in the assessed value on a tax roll certified to the tax collector shall be made directly by the tax collector without order from the department and shall be made from undistributed funds without approval of the various taxing authorities.

(c) Overpayments in the amount of $10 or less may be retained by the tax collector unless a written claim for a refund is received from the taxpayer. Overpayments of more than $10 resulting from taxpayer error, if identified within the 4-year period of limitation, shall be automatically refunded to the taxpayer. Such refunds do not require approval from the department.

(d) If a payment has been made in error by a taxpayer because of an error in the tax notice sent to the taxpayer, refund must be made directly by the tax collector and does not require approval from the department. At the request of the taxpayer, the amount paid in error may be applied by the tax collector to the taxes for which the taxpayer is liable.

(e) Claims for refunds must be made pursuant to the rules of the department. A refund may not be granted unless a claim for the refund is made within 4 years after January 1 of the tax year for which the taxes were paid.

(f) Upon receipt of the department's written denial of a refund, the tax collector shall issue the denial in writing to the taxpayer.

(g) If funds are available from current receipts subject to subsection (3) and a refund is approved, the taxpayer shall receive a refund within 100 days after a claim for refund is made, unless the tax collector, property appraiser, or department states good cause for remitting the refund after that date. The time periods stated in this paragraph and paragraphs (i) through (l) are directory and may be extended by a maximum of an additional 60 days if good cause is stated.

(h) If the taxpayer contacts the property appraiser first, the property appraiser shall refer the taxpayer to the tax collector.

(i) If a correction to the roll by the property appraiser is required as a condition for the refund, the tax collector shall, within 30 days, advise the property appraiser of the taxpayer's application for a refund and forward the application to the property appraiser.

(j) The property appraiser has 30 days after receipt of the form from the tax collector to correct the roll if a correction is permissible by law. Within the 30-day period, the property appraiser shall advise the tax collector in writing of whether the roll has been corrected and state the reasons why the roll was corrected or not corrected.

(k) If the refund requires an order from the department, the tax collector shall forward the claim for refund to the department upon receipt of the correction from the property appraiser or 30 days after the claim for refund, whichever occurs first. This provision does not apply to corrections resulting in refunds of less than $2,500, which the tax collector shall make directly without order from the department from undistributed funds without approval of the various taxing authorities.

(l) The department shall approve or deny a claim for a refund within 30 days after receiving the claim from the tax collector, unless good cause is stated for delaying the approval or denial beyond that date.

(m) Subject to and after meeting the requirements of s. 194.171 and this section, an action to contest a denial of refund must be brought within 60 days after the date the tax collector sends the denial to the taxpayer. The tax collector may send notice of the denial electronically or by postal mail. Electronic transmission may be used only with the express consent of the property owner. If the notice of denial is sent electronically and is returned as undeliverable, a second notice must be sent. However, the original electronic transmission is the official mailing for purpose of this section.

(n) In computing any time period under this section, if the last day of the period is a Saturday, Sunday, or legal holiday, the period is extended to the next working day.

(2) If the department orders a refund, the department shall forward a copy of its order to the tax collector who shall determine the pro rata share due by each taxing authority. The tax collector shall make the refund from undistributed funds held for that taxing authority and shall identify such refund as a reduction in the next distribution. If the undistributed funds are not sufficient for the refund, the tax collector shall notify the taxing authority of the shortfall. The taxing authority shall:

(a) Authorize the tax collector to make refund and forward to the tax collector its pro rata share of the refund from currently budgeted funds, if available; or

(b) Notify the tax collector that the taxing authority does not have funds currently available and provide for the payment of the refund in its budget for the next year.

(3) A refund ordered by the department pursuant to this section shall be made by the tax collector in one aggregate amount composed of all the pro rata shares of the several taxing authorities concerned, except that a partial refund is allowed if one or more of the taxing authorities concerned do

not have funds currently available to pay their pro rata shares of the refund and this would cause an unreasonable delay in the total refund. A statement by the tax collector explaining the refund shall accompany the refund payment. If taxes become delinquent as a result of a refund pursuant to subparagraph (1)(a)5. or paragraph (1)(d), the tax collector shall notify the property owner that the taxes have become delinquent and that a tax certificate will be sold if the taxes are not paid within 30 days after the date of delinquency.

(4) Nothing contained in this section shall be construed to authorize any taxing authority to make any tax levy in excess of the maximum authorized by the constitution or the laws of this state.

History.—s. 136, ch. 85-342; ss. 3, 7, ch. 91-295; s. 3, ch. 98-139; ss. 1, 11, ch. 2000-312; s. 6, ch. 2002-18; s. 1, ch. 2005-96; s. 8, ch. 2011-151.

197.192 Land not to be divided or plat filed until taxes paid.—No land shall be divided or subdivided and no drawing or plat of the division or subdivision of any land, or declaration of condominium of such land, shall be filed or recorded in the public records of any court until all taxes have been paid on the land.

History.—s. 137, ch. 85-342; s. 36, ch. 87-224; s. 8, ch. 92-32.

197.212 Minimum tax bill.—On the recommendation of the county tax collector, the board of county commissioners may adopt a resolution instructing the collector not to mail tax notices to a taxpayer if the amount of taxes shown on the tax notice is less than an amount up to $30. The resolution shall also instruct the property appraiser that he or she may not make an extension on the tax roll for any parcel for which the tax would amount to less than an amount up to $30. The minimum tax bill so established may not exceed an amount up to $30. This section does not apply to a parcel of property that is subject to an adverse possession claim pursuant to s. 95.18.

History.—s. 139, ch. 85-342; s. 1004, ch. 95-147; s. 8, ch. 2001-137; s. 2, ch. 2011-107.

197.217 Judicial sale; payment of taxes.— All officers of the court selling property under process or court order shall pay all taxes that are due and unpaid against the property from the proceeds of the sale after the payment of the costs of the proceedings and any attorney's fee allowed by the court when the court order or process directs that taxes shall be paid.

History.—s. 1, ch. 10285, 1925; CGL 954; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 47, ch. 82-226; s. 140, ch. 85-342.

Note.—Former ss. 192.28, 197.255, 197.143, 197.352.

197.222 Prepayment of estimated tax by installment method.—

(1) Taxes collected pursuant to this chapter may be prepaid in installments as provided in this section. A taxpayer may elect to prepay by installments for each tax notice for taxes estimated to be more than $100. A taxpayer who elects to prepay shall make payments based upon an estimated tax equal to the actual taxes levied upon the subject property in the prior year. In order to prepay by installments, the taxpayer must complete and file an application for each tax notice with the tax collector on or before April 30 of the year in which the taxpayer elects to prepay the taxes. After submission of an initial application, a taxpayer is not required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments. However, if in any year the taxpayer does not so elect, reapplication is required for a subsequent election. Installment payments shall be made according to the following schedule:

(a) The first payment of one-quarter of the total amount of estimated taxes due must be made by June 30 of the year in which the taxes are assessed. A 6 percent discount applied against the amount of the installment shall be granted for such payment. The tax collector shall accept a late payment of the first installment through July 31.

(b) The second payment of one-quarter of the total amount of estimated taxes must be made by September 30 of the year in which the taxes are assessed. A 4.5 percent discount applied against the amount of the installment shall be granted for such payment.

(c) The third payment of one-quarter of the total amount of estimated taxes due, plus one-half of any adjustment made pursuant to a determination of actual tax liability, must be made by December 31 of the year in which taxes are assessed. A 3 percent discount applied against the amount of the installment shall be granted for such payment.

(d) The fourth payment of one-quarter of the total amount of estimated taxes due, plus one-half of any adjustment made pursuant to a determination of actual tax liability, must be made by March 31 following the year in which taxes are assessed. A discount may not be granted for such payment.

(e) If an installment due date falls on a Saturday, Sunday, or legal holiday, the due date for the installment is the next working day, if the installment payment is delivered to a designated collection office of the tax collector. Taxpayers making such payment shall be entitled to the applicable discount rate authorized in this section.

(2) A taxpayer must pay the first installment payment as required in paragraph (1)(a) in order to participate in the installment payment plan. If the taxpayer fails to do so, he or she will not be allowed to participate in the installment payment plan for that year, and subsequent participation will require reapplication as specified in subsection (1). Once a taxpayer elects to participate by timely paying the first payment, he or she is required to continue participation for the tax year in which the payment was first made and is not entitled to the discounts provided in s. 197.162. In the event a taxpayer fails to timely make an installment payment subsequent to the first payment, such taxpayer shall be required to remit with his or her next installment payment an amount equal to the current installment amount plus any installment amount due but unpaid. Delinquent payments shall be computed without allowance for any discount. Any amounts which remain unpaid as of the date of delinquency established for regular tax payments under s. 197.333 shall be subject to all the provisions of law applicable to delinquent taxes.

(3) Upon receiving a taxpayer's application for participation in the prepayment installment plan, and for those taxpayers who participated in the prepayment installment plan the previous year and who are not required to reapply, the tax collector shall send a quarterly tax notice with the discount rates provided in this section according to the payment schedule provided by the department. The postage or cost of electronic mailing shall be paid out of the general fund of the county, upon statement of the costs by the tax collector.

(4) The moneys collected under this section shall be placed in an interest-earning escrow account. The taxes and penalties collected shall be distributed as provided in s. 197.383. The interest earned on this account shall be distributed as provided in s. 197.383 or, at the option of the tax collector, as provided in s. 219.075(2).

(5) Notice of the right to prepay taxes pursuant to this section shall be provided with the notice of taxes. The notice shall inform the taxpayer of the right to prepay taxes in installments, that application forms can be obtained from the tax collector, and that reapplication is not necessary if the taxpayer participated in the prepayment installment plan for the previous year. The application forms shall be provided by the tax collector to those taxpayers requesting an application.

History.—s. 18, ch. 79-334; s. 1, ch. 79-585; ss. 1, 37, ch. 82-226; s. 14, ch. 83-215; s. 141, ch. 85-342; s. 1, ch. 89-122; s. 2, ch. 92-312; s. 1005, ch. 95-147; s. 2, ch. 96-288; s. 1, ch. 97-17; s. 72, ch. 99-2; s. 9, ch. 2011-151; s. 13, 2021-31.

Note.—Former ss. 197.013, 197.0155.

197.2301 Payment of taxes prior to certified roll procedure.—

(1) It is the legislative intent to provide a method for voluntary payment of ad valorem taxes when the tax roll cannot be certified for collection of taxes in time to allow payment prior to January 1 of the current tax year. It is the legislative intent that all taxpayers shall be afforded the opportunity to pay estimated taxes pursuant to this section.

(2) When it appears that it will be impossible for the property appraiser to certify the tax roll for collection in time sufficient to allow payment of current taxes prior to January 1, the property appraiser shall certify such circumstances in writing to the tax collector on or before December 1 and shall provide to the collector a true copy of the preceding year's tax roll as certified for collection and a statement of current year's millages from taxing authorities which have so certified. The property appraiser's certification shall constitute authority for the collector to receive payments of estimated taxes.

(3) Immediately upon receipt of the property appraiser's certification under subsection (2), the tax collector shall publish a notice in a newspaper of general circulation in the county that the tax roll will not be certified for collection before January 1 and that payments of estimated taxes may be made by

taxpayers who submit payment to the collector on or before December 31.

(4) The tax collector shall accept payment of estimated current taxes based upon an amount equal to the taxes levied against the parcel in the previous year or an amount the tax collector deems to be a more accurate representation of the taxpayer's current tax liability.

(5) When estimated taxes are paid, the collector shall issue a validated temporary tax notice-receipt. Estimated taxes collected pursuant to this section shall be accounted for, deposited, and distributed as provided generally for ad valorem taxes. However, no distribution shall be made of estimated taxes collected until receipt of a tax roll properly certified for collection, except upon request for an emergency distribution made by the governing body of a taxing authority, certifying a lack of funds for current operations.

(6) Discounts shall not be allowed on payments of estimated taxes, but shall be allowed on the amount of total taxes levied, determined at the time the tax roll has been certified for collection and final tax notice-receipts are issued.

(7) Interest earned on payments of estimated taxes prior to certification of the tax roll for collection shall be retained by the tax collector's office and disbursed as follows:

(a) First, to pay the expenses of the tax collector's office in administering and accounting for payments of estimated taxes;

(b) Second, any excess remaining shall be distributed pro rata to the taxing authorities in the proportion that each authority's tax levy for the prior tax year bears to the total ad valorem tax levy for the prior tax year; however, a taxing authority which has requested and received an emergency distribution of estimated taxes shall not receive this distribution.

(8) Upon receipt of the tax roll certified for collection, the tax collector shall prepare a tax notice-receipt for each taxpayer who has made payment of estimated taxes, showing the amount of estimated taxes paid and the taxes remaining unpaid or any overpayment. Each such tax notice-receipt shall show the periods in which discounts are authorized, the amount of discount, and the discount applied to the estimated taxes with the appropriate remainder due.

(9) After the discount has been applied to the estimated taxes paid and it is determined that an underpayment or overpayment occurred:

(a) If the amount of underpayment is $10 or less, no additional billing is required except as determined by the tax collector.

(b) If the amount of overpayment is more than $10, the tax collector shall immediately refund to the person who paid the estimated tax the amount of overpayment. Department approval is not required for the refund.

(10) Any remaining unpaid taxes which become delinquent after notice by the tax collector shall be collected as are other delinquent taxes pursuant to this chapter.

(11) Payment of estimated taxes shall not preclude the right of the taxpayer to challenge his or her assessment as provided in chapter 194.

History.—s. 28, ch. 79-334; s. 38, ch. 82-226; s. 142, ch. 85-342; s. 37, ch. 87-224; s. 1006, ch. 95-147; s. 10, ch. 2011-151.

Note.—Former ss. 197.014, 197.0158.

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 application 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.

197.243 Definitions relating to homestead property tax deferral.—

(1) "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.

(2) "Income" means the "adjusted gross income," as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

History.—s. 2, ch. 77-301; s. 1, ch. 78-161; s. 19, ch. 79-334; s. 144, ch. 85-342; s. 4, ch. 98-139; s. 14, ch. 2011-151.

Note.—Former s. 197.0164.

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 combined 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;

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

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.

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.

197.262 Deferred payment tax certificates.—

(1) At a tax certificate sale, the tax collector shall strike to the county each certificate on property for which taxes have been deferred. Certificates issued pursuant to this section are exempt from the public sale of tax certificates held pursuant to s. 197.432 or s. 197.4725.

(2) The certificates so held by the county shall bear interest at a rate equal to the semiannually compounded rate of 0.5 percent plus the average yield to maturity of the long-term fixed-income portion of the Florida Retirement System investments as of the end of the quarter preceding the date of the sale of the deferred payment tax certificates. However, the interest rate may not exceed 7 percent.

History.—s. 6, ch. 77-301; s. 4, ch. 78-161; s. 2, ch. 84-137; s. 148, ch. 85-342; s. 3, ch. 89-328; s. 4, ch. 92-312; s. 19, ch. 2011-151.

Note.—Former s. 197.0168.

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.

197.272 Prepayment of deferred taxes.—All or part of the deferred taxes and accrued interest may at any time be paid to the tax collector. Any payment that is less than the total amount due must be equal to the amount of the deferred taxes, interest, and assessments, and the payment must be for 1 or more full years.

History.—s. 8, ch. 77-301; s. 150, ch. 85-342; s. 21, ch. 2011-151.

Note.—Former s. 197.017.

197.282 Distribution of payments.—When any deferred taxes, assessments, or interest is collected, the tax collector shall maintain a record of the payment. The tax collector shall distribute payments received in accordance with the procedures for distribution of ad valorem taxes, non-ad valorem assessments, or redemption moneys as prescribed in this chapter.

History.—s. 9, ch. 77-301; s. 6, ch. 78-161; s. 151, ch. 85-342; s. 22, ch. 2011-151.

Note.—Former s. 197.0171.

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.

197.312 Payment by mortgagee.—If any mortgagee elects to pay the taxes when an applicant qualifies for tax deferral, such election does not give the mortgagee the right to foreclose.

History.—s. 12, ch. 77-301; s. 154, ch. 85-342; s. 25, ch. 2011-151.

Note.—Former s. 197.0174.

197.318 Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma.—

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

(a) "Damage differential" means the product arrived at by multiplying the percent change in value by a ratio, the numerator of which is the number of days the residential improvement was rendered uninhabitable in the year the hurricane occurred, and the denominator of which is 365.

(b) "Disaster relief credit" means the product arrived at by multiplying the damage differential by the amount of timely paid taxes that were initially levied in the year the hurricane occurred.

(c) "Hurricane" means any of the following:

1. Hurricane Hermine, which occurred in calendar year 2016.

2. Hurricane Matthew, which occurred in calendar year 2016.

3. Hurricane Irma, which occurred in calendar year 2017.

(d) "Percent change in value" means the difference between a residential parcel's just value as of January 1 of the year in which a hurricane occurred and its postdisaster just value expressed as a percentage of the parcel's just value as of January 1 of the year in which the hurricane occurred.

(e) "Postdisaster just value" means the just value of the residential parcel on January 1 of the year in which a hurricane occurred, reduced to reflect the just value of the residential improvement as provided in subsection (5) as a result of the destruction and damage caused by the hurricane. Postdisaster just value is determined only for purposes of calculating tax abatements under this section and does not determine a parcel's just value as of January 1 each year.

(f) "Residential improvement" means a residential dwelling or house that is owned and used as a homestead as defined in s. 196.012(13). A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, or swimming pool, and does not include land.

(g) "Uninhabitable" means the loss of use or occupancy, resulting from Hurricane Hermine or Hurricane Matthew during the 2016 calendar year, or Hurricane Irma during the 2017 calendar year, of a residential improvement for the purpose for which it was constructed, as evidenced by documentation, including, but not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

(2) If a residential improvement is rendered uninhabitable for at least 30 days due to damage or destruction to the property caused by Hurricane Hermine or Hurricane Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year, taxes initially levied in 2019 may be abated in the following manner:

(a) The property owner must file an application with the property appraiser no later than March 1, 2019. A property owner who fails to file an application by March 1, 2019, waives a claim for abatement of taxes under this section.

(b) The application shall identify the residential parcel on which the residential improvement was damaged or destroyed, the date the damage or destruction occurred, and the number of days the property was uninhabitable during the calendar year that the hurricane occurred.

(c) The application shall be verified under oath and is subject to penalty of perjury.

(d) Upon receipt of the application, the property appraiser shall investigate the statements contained in the application to determine if the applicant is entitled to an abatement of taxes. If the property appraiser determines that the applicant is not entitled to an abatement, the applicant may file a petition with the value adjustment board, pursuant to s. 194.011(3), requesting that the abatement be granted. If the property appraiser determines that the applicant is entitled to an abatement, the property appraiser shall issue an official written statement to the tax collector by April 1, 2019, which provides:

1. The number of days during the calendar year in which the hurricane occurred that the residential improvement was uninhabitable. To qualify for the abatement, the residential improvement must be uninhabitable for at least 30 days.

2. The just value of the residential parcel as determined by the property appraiser on January 1 of the year in which the hurricane for which the applicant is claiming an abatement occurred.

3. The postdisaster just value of the residential parcel as determined by the property appraiser.

4. The percent change in value applicable to the residential parcel.

(3) Upon receipt of the written statement from the property appraiser, the tax collector shall calculate the damage differential and disaster relief credit pursuant to this section and process a refund in an amount equal to the disaster relief credit.

(4) No later than May 1, 2019, the tax collector shall notify:

(a) The department of the total reduction in taxes for all properties that qualified for an abatement pursuant to this section.

(b) The governing board of each affected local government of the reduction in such local government's taxes that will occur pursuant to this section.

(5) For purposes of this section, residential improvements that are uninhabitable shall have no value placed thereon.

(6) This section applies retroactively to January 1, 2016, and expires January 1, 2021.

History.—s. 17, ch. 2018-118.

197.322 Delivery of ad valorem tax and non-ad valorem assessment rolls; notice of taxes; publication and mail.—

(1) The property appraiser shall deliver to the tax collector the certified assessment roll along with his or her warrant and recapitulation sheet.

(2) The tax collector shall on November 1, or as soon as the assessment roll is open for collection, publish a notice in a local newspaper that the tax roll is open for collection.

(3) Within 20 working days after receipt of the certified ad valorem tax roll and the non-ad valorem assessment rolls, the tax collector shall send to each taxpayer appearing on such rolls, whose address is known to him or her, a tax notice stating the amount of current taxes due, discounts allowed for early payment, and that delinquent taxes are outstanding, if applicable. Pursuant to s. 197.3632, the form of the notice of non-ad valorem assessments and notice of ad valorem taxes shall be in the form specified in s. 197.3635, notwithstanding s. 195.022. The tax collector may send such notice electronically or by postal mail. Electronic transmission may be used only with the express consent of the property owner. Electronic transmission of tax notices may be sent earlier but may not be sent later than the postal mailing of the notices. If the notice of taxes is sent electronically and is returned as undeliverable, a second notice must be sent. However, the original electronic transmission used with the consent of the

property owner is the official mailing for purpose of this section. A discount period may not be extended due to a tax bill being returned as undeliverable electronically or by postal mail. The postage for mailing or the cost of electronic transmission shall be paid out of the general fund of each local governing board, upon statement of the amount by the tax collector.

History.—s. 155, ch. 85-342; s. 65, ch. 88-130; s. 4, ch. 88-216; s. 6, ch. 90-343; s. 1010, ch. 95-147; s. 26, ch. 2011-151.

197.3225 Public records exemption; taxpayer e-mail addresses.—

A taxpayer's e-mail address held by a tax collector for any of the following purposes is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

(1) Sending a quarterly tax notice for prepayment of estimated taxes to the taxpayer pursuant to s. 197.222(3).

(2) Obtaining the taxpayer's consent to send the tax notice described in s. 197.322(3).

(3) Sending an additional tax notice or delinquent tax notice to the taxpayer pursuant to s. 197.343.

(4) Sending a tax notice to a designated third party, mortgagee, or vendee pursuant to s. 197.344(1).

History.—s. 1, ch. 2015-13; s. 1, ch. 2020-166.

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.

197.332 Duties of tax collectors; branch offices.—

(1) The tax collector has the authority and obligation to collect all taxes as shown on the tax roll by the date of delinquency or to collect delinquent taxes, interest, and costs, by sale of tax certificates on real property and by seizure and sale of personal property. In exercising their powers to contract, the tax collector may perform such duties by use of contracted services or products or by electronic means. The use of contracted services, products, or vendors does not diminish the responsibility or liability of the tax collector to perform such duties pursuant to law. The tax collector may collect the cost of contracted services and reasonable attorney's fees and court costs in actions on proceedings to recover delinquent taxes, interest, and costs.

(2) A county tax collector may establish one or more branch offices by acquiring title to real property or by lease agreement. The tax collector may hire staff and equip such branch offices to conduct state business, or, if authorized to do so by resolution of the county governing body, conduct county business pursuant to s. 1(k), Art. VIII of the State Constitution. The department shall rely on the tax collector's determination that a branch office is necessary and shall base its approval of the tax collector's budget in accordance with the procedures of s. 195.087(2).

History.—s. 157, ch. 85-342; s. 10, ch. 91-295; s. 54, ch. 94-353; s. 7, ch. 98-139; s. 27, ch. 2011-151.

197.333 When taxes due; delinquent.—All taxes shall be due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector. Taxes shall become delinquent on April 1 following the year in which they are assessed or immediately after 60 days have expired from the mailing of the original tax notice, whichever is later. If the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed,

all dates or time periods specified in this chapter relative to the collection of, or administrative procedures regarding, delinquent taxes shall be extended a like number of days.

History.—s. 158, ch. 85-342.

197.3335 Tax payments when property is subject to adverse possession; refunds.—

(1) Upon the receipt of a subsequent payment for the same annual tax assessment for a particular parcel of property, the tax collector must determine whether an adverse possession return has been submitted on the particular parcel. If an adverse possession return has been submitted, or is submitted within 30 days of the earlier payment, the tax collector must comply with subsection (2).

(2) If a person claiming adverse possession under s. 95.18 pays an annual tax assessment on a parcel of property before the assessment is paid by the owner of record, and the owner of record subsequently makes a payment of that same annual tax assessment before April 1 following the year in which the tax is assessed, the tax collector shall accept the payment made by the owner of record and refund within 60 days any payment made by the person claiming adverse possession. Such refunds do not require approval from the department.

(3) For claims of adverse possession for a portion of a parcel of property as provided in s. 95.18(5), the tax collector may accept a tax payment, based upon the value of the property assigned by the property appraiser under s. 95.18(5)(c), from a person claiming adverse possession for the portion of the property subject to the claim. If the owner of record makes a payment of the annual tax assessment for the whole parcel before April 1 following the year in which the tax is assessed, the tax collector shall refund within 60 days any payment previously made for the portion of the parcel subject to the claim by the person claiming adverse possession.

History.—s. 3, ch. 2011-107; s. 2, ch. 2013-246.

197.343 Tax notices; additional notice required.—

(1) An additional tax notice shall be sent, electronically or by postal mail, by April 30 to each taxpayer whose payment has not been received. Electronic transmission of the additional tax notice may be used only with the express consent of the property owner. If the electronic transmission is returned as undeliverable, a second notice must be sent. However, the original electronic transmission used with the consent of the property owner is the official notice for the purposes of this subsection. The notice shall include a description of the property and a statement that if the taxes are not paid:

(a) For real property, a tax certificate may be sold; and

(b) For tangible personal property, the property may be sold.

(2) When the taxes under s. 193.481 on subsurface rights become delinquent and a tax certificate is to be sold under this chapter, a notice of the delinquency shall be sent to the owner of the fee to which these subsurface rights are attached. The additional notice may be transmitted electronically only with the express consent of the fee owner. If the electronic transmission is returned as undeliverable, a second notice must be sent. However, the original electronic transmission used with the consent of the property owner is the official notice for the purposes of this subsection. On the day of the tax sale, the fee owner shall have the right to purchase the tax certificate at the maximum rate of interest provided by law before bids are accepted for the sale of such certificate.

(3) The tax collector shall send such additional notices as he or she considers proper and necessary or as may be required by reasonable rules of the department. An additional notice may be transmitted electronically only with the express consent of the property owner. If the notice of taxes is sent electronically and is returned as undeliverable, a second notice shall be sent. However, an original electronic transmission used with the consent of the property owner is the official mailing for purpose of this section.

History.—s. 160, ch. 85-342; s. 5, ch. 88-146; s. 13, ch. 93-132; s. 1011, ch. 95-147; s. 3, ch. 96-288; s. 32, ch. 2000-151; s. 6, ch. 2001-137; s. 2, ch. 2009-130; s. 28, ch. 2011-151.

197.344 Lienholders; receipt of notices and delinquent taxes.—

(1) When requested in writing, a tax notice shall be sent according to the following procedures:

(a) Upon request by any taxpayer who is 60 years old or older, the tax collector shall send the tax

notice to a third party designated by the taxpayer. A duplicate copy of the notice shall be sent to the taxpayer.

(b) Upon request by a mortgagee stating that the mortgagee is the trustee of an escrow account for ad valorem taxes due on the property, the tax notice shall be sent to such trustee. When the original tax notice is sent to such trustee, the tax collector shall send a duplicate notice to the owner of the property with the additional statement that the original has been sent to the trustee.

(c) Upon request by a vendee of an unrecorded or recorded contract for deed, the tax collector shall send a duplicate notice to such vendee.

The tax collector may establish cutoff dates, periods for updating the list, and any other reasonable requirements to ensure that the tax notices are sent to the proper party on time. Notices shall be sent electronically or by postal mail. However, electronic transmission may be used only with the express consent of the person making the request. If the electronic transmission is returned as undeliverable, a second notice must be sent. However, the original electronic transmission used with the consent of the requester is the official notice for the purpose of this subsection.

(2) On or before May 1 of each year, the holder or mortgagee of an unsatisfied mortgage, lienholder, or vendee under a contract for deed, upon filing with the tax collector a description of property so encumbered and paying a service charge of $2, may request and receive information concerning any delinquent taxes appearing on the current tax roll and certificates issued on the described property. Upon receipt of such request, the tax collector shall furnish the following information within 60 days following the tax certificate sale:

(a) The description of property on which certificates were sold.

(b) The number of each certificate issued and to whom.

(c) The face amount of each certificate.

(d) The cost for redemption of each certificate.

(3) On or before May 1 of each year, the holder or mortgagee of an unsatisfied mortgage or lien upon personal property, upon filing with the tax collector a description of the personal property encumbered by the mortgage or lien and the name and address of the owner of such property, and upon paying a service charge of $2, may request and receive information concerning any delinquent taxes appearing on the current tax roll for such property as is described as provided in this subsection or as may be owned by the named taxpayer. Upon receipt of such request, the collector shall furnish the following information to the mortgagee or lienholder before April 25 of the following year:

(a) A description of property against which taxes are assessed.

(b) The amount of taxes and costs owed.

History.—s. 161, ch. 85-342; s. 8, ch. 98-139; s. 29, ch. 2011-151.

197.363 Special assessments and service charges; optional method of collection.—

(1) At the option of the property appraiser, special assessments collected pursuant to this section prior to January 1, 1990, may be collected pursuant to this section after January 1, 1990. However, any local governing board collecting non-ad valorem assessments pursuant to this section on January 1, 1990, may elect to collect said assessments pursuant to s. 197.3632. In the event of such election, the local governing board shall notify the property appraiser and tax collector in writing and comply with s. 197.3632(2) and the applicable certification provisions of s. 197.3632(5). If a local governing board amends any non-ad valorem assessment roll certified under this provision, the local governing board shall comply with all applicable provisions of s. 197.3631.

(2) In accordance with subsection (1), special assessments authorized by general or special law or the State Constitution may be collected as provided for ad valorem taxes under this chapter if:

(a) The entity imposing the special assessment has entered into a written agreement with the property appraiser, at her or his option, providing for reimbursement of administrative costs incurred under this section;

(b) A resolution authorizing use of this method for collection of special assessments is adopted at a public hearing;

(c) Affected property owners have been provided by first-class mail prior notice of both the potential for loss of title that exists with use of this collection method and the time and place of the public hearing required by paragraph (b);

(d) The property appraiser has listed on the assessment roll the special assessment for each affected parcel;

(e) The dollar amount of the special assessment has been included in the notice of proposed property taxes; and

(f) The dollar amount of the special assessment has been included in the tax notice issued pursuant to s. 197.322.

(3) When collected by using the method provided for ad valorem taxes, special assessments shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, penalty for delinquent payment, and issuance of tax certificates and tax deeds for nonpayment, and shall also be subject to the provisions of s. 192.091(2)(b)2.

(4) If the requirements of subsection (2) which are imposed upon the collection of special assessments are not met, the collection of such special assessments shall be by the manner provided in the ordinance or resolution establishing such special assessments. The manner of collection established in any ordinance or resolution shall be in compliance with all general or special laws authorizing the levy of such special assessments, and in no event shall the ordinance or resolution provide for use of the ad valorem collection method.

(5) The tax collector of a county may act as agent for the county in collecting service charges if the board of county commissioners of the county and the tax collector establish by agreement a manner in which service charges may be collected. The board of county commissioners shall compensate the tax collector for the actual cost of collecting such service charges. However, tax certificates and tax deeds may not be issued for nonpayment of service charges, and such charges shall not be included on a bill for ad valorem taxes.

(6) Effective January 1, 1990, no new special assessments may be collected pursuant to this section.

History.—s. 162, ch. 85-342; s. 2, ch. 86-141; s. 66, ch. 88-130; s. 5, ch. 88-216; s. 1012, ch. 95-147.

197.3631 Non-ad valorem assessments; general provisions.—

(1) Non-ad valorem assessments as defined in s. 197.3632 may be collected pursuant to the method provided for in ss. 197.3632 and 197.3635. Non-ad valorem assessments may also be collected pursuant to any alternative method which is authorized by law, but such alternative method shall not require the tax collector or property appraiser to perform those services as provided for in ss. 197.3632 and 197.3635. However, a property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Section 197.3632 is additional authority for local governments to impose and collect non-ad valorem assessments supplemental to the home rule powers pursuant to ss. 125.01 and 166.021 and chapter 170, or any other law. Any county operating under a charter adopted pursuant to s. 11, Art. VIII of the Constitution of 1885, as amended, as referred to in s. 6(e), Art. VIII of the Constitution of 1968, as amended, may use any method authorized by law for imposing and collecting non-ad valorem assessments.

(2) For non-ad valorem special assessments based on the size or area of the land containing a multiple parcel building, regardless of ownership, the special assessment must be levied on and allocated among all the parcels in the multiple parcel building on the same basis that the land value is allocated among the parcels in s. 193.0237(3). For non-ad valorem assessments not based on the size or area of the land, each parcel in the multiple parcel building shall be subject to a separate assessment. For purposes of this subsection, the terms “multiple parcel building” and “parcel” have the meanings as provided in s. 193.0237(1).

History.—s. 67, ch. 88-130; s. 6, ch. 88-216; s. 7, ch. 90-343; s. 18, ch. 2018-118

[1]**Note.—**Section 60, ch. 2018-118, provides that “[t]he amendments made by this act to ss. 197.3631, 197.572, and 197.573, Florida Statutes, and the creation by this act of s. 193.0237, Florida Statutes, first apply to taxes and special assessments levied in 2018.”

197.3632 Uniform method for the levy, collection, and enforcement of non-ad valorem assessments.—

(1) As used in this section:

(a) "Levy" means the imposition of a non-ad valorem assessment, stated in terms of rates, against all appropriately located property by a governmental body authorized by law to impose non-ad valorem assessments.

(b) "Local government" means a county, municipality, or special district levying non-ad valorem assessments.

(c) "Local governing board" means a governing board of a local government.

(d) "Non-ad valorem assessment" means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in s. 4, Art. X of the State Constitution.

(e) "Non-ad valorem assessment roll" means the roll prepared by a local government and certified to the tax collector for collection.

(f) "Compatible electronic medium" or "media" means machine-readable electronic repositories of data and information, including, but not limited to, magnetic disk, magnetic tape, and magnetic diskette technologies, which provide without modification that the data and information therein are in harmony with and can be used in concert with the data and information on the ad valorem tax roll keyed to the property identification number used by the property appraiser.

(g) "Capital project assessment" means a non-ad valorem assessment levied to fund a capital project, which assessment may be payable in annual payments with interest, over a period of years.

(2) A local governing board shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

(3)(a) Notwithstanding any other provision of law to the contrary, a local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment for the first time as authorized in this section shall adopt a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall clearly state its intent to use the uniform method of collecting such assessment. The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for 4 consecutive weeks preceding the hearing. The resolution shall state the need for the levy and shall include a legal description of the boundaries of the real property subject to the levy. If the resolution is adopted, the local governing board shall send a copy of it by United States mail to the property appraiser, the tax collector, and the department by January 10 or, if the property appraiser, tax collector, and local government agree, March 10.

(b) Annually by June 1, the property appraiser shall provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll submitted to the department. The property appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium submitted to the department. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall obtain additional information from any other source.

(4)(a) A local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county as defined in s. 125.011(1), if:

1. The non-ad valorem assessment is levied for the first time;

2. The non-ad valorem assessment is increased beyond the maximum rate authorized by law or judicial decree at the time of initial imposition;

3. The local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or

4. There is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

(b) At least 20 days prior to the public hearing, the local government shall notice the hearing by first-class United States mail and by publication in a newspaper generally circulated within each county contained in the boundaries of the local government. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information: the purpose of the assessment; the total amount to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the local government will collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing. However, notice by mail shall not be required if notice by mail is otherwise required by general or special law governing a taxing authority and such notice is served at least 30 days prior to the authority's public hearing on adoption of a new or amended non-ad valorem assessment roll. The published notice shall contain at least the following information: the name of the local governing board; a geographic depiction of the property subject to the assessment; the proposed schedule of the assessment; the fact that the assessment will be collected by the tax collector; and a statement that all affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of the notice.

(c) At the public hearing, the local governing board shall receive the written objections and shall hear testimony from all interested persons. The local governing board may adjourn the hearing from time to time. If the local governing board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement for the assessment and the amount of the assessment. Notwithstanding the notices provided for in paragraph (b), the local governing board may adjust the assessment or the application of the assessment to any affected property based on the benefit which the board will provide or has provided to the property with the revenue generated by the assessment.

(5)(a) By September 15 of each year, or by September 25 for any county as defined in s. 125.011(1), the chair of the local governing board or his or her designee shall certify a non-ad valorem assessment roll on compatible electronic medium to the tax collector. The local government shall post the non-ad valorem assessment for each parcel on the roll. The tax collector shall not accept any such roll that is not certified on compatible electronic medium and that does not contain the posting of the non-ad valorem assessment for each parcel. It is the responsibility of the local governing board that such roll be free of errors and omissions. Alterations to such roll may be made by the chair or his or her designee up to 10 days before certification. If the tax collector discovers errors or omissions on such roll, he or she may request the local governing board to file a corrected roll or a correction of the amount of any assessment.

(b) By December 15 of each year, the tax collector shall provide to the department a copy of each local governing board's non-ad valorem assessment roll containing the data elements and in the format prescribed by the executive director. In addition, a report shall be provided to the department by December 15 of each year for each non-ad valorem assessment roll, including, but not limited to, the following information:

1. The name and type of local governing board levying the non-ad valorem assessment;

2. Whether or not the local government levies a property tax;

3. The basis for the levy;

4. The rate of assessment;

5. The total amount of non-ad valorem assessment levied; and

6. The number of parcels affected.

(6) If the non-ad valorem assessment is to be collected for a period of more than 1 year or is to be

amortized over a number of years, the local governing board shall so specify and shall not be required to annually adopt the non-ad valorem assessment roll, and shall not be required to provide individual notices to each taxpayer unless the provisions of subsection (4) apply. Notice of an assessment, other than that which is required under subsection (4), may be provided by including the assessment in the property appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under s. 200.069. However, the local governing board shall inform the property appraiser, tax collector, and department by January 10 if it intends to discontinue using the uniform method of collecting such assessment.

(7) Non-ad valorem assessments collected pursuant to this section shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in s. 197.3635. A separate mailing is authorized only as a solution to the most exigent factual circumstances. However, if a tax collector cannot merge a non-ad valorem assessment roll to produce such a notice, he or she shall mail a separate notice of non-ad valorem assessments or shall direct the local government to mail such a separate notice. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

(8)(a) Non-ad valorem assessments collected pursuant to this section shall be subject to all collection provisions of this chapter, including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment.

(b) Within 30 days following the hearing provided in subsection (4), any person having any right, title, or interest in any parcel against which an assessment has been levied may elect to prepay the same in whole, and the amount of such assessment shall be the full amount levied, reduced, if the local government so provides, by a discount equal to any portion of the assessment which is attributable to the parcel's proportionate share of any bond financing costs, provided the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 are followed.

(c) Non-ad valorem assessments shall also be subject to the provisions of s. 192.091(2)(b), or the tax collector at his or her option shall be compensated for the collection of non-ad valorem assessments based on the actual cost of collection, whichever is greater. However, a municipal or county government shall only compensate the tax collector for the actual cost of collecting non-ad valorem assessments.

(9) A local government may elect to use the uniform method of collecting non-ad valorem assessments as authorized by this section for any assessment levied pursuant to general or special law or local government ordinance or resolution, regardless of when the assessment was initially imposed or whether it has previously been collected by another method.

(10)(a) Capital project assessments may be levied and collected before the completion of the capital project.

(b)1. Except as provided in this subsection, the local government shall comply with all of the requirements set forth in subsections (1)-(8) for capital project assessments.

2. The requirements set forth in subsection (4) are satisfied for capital project assessments if:

a. The local government adopts or reaffirms the non-ad valorem assessment roll at a public hearing held at any time before certification of the non-ad valorem assessment roll pursuant to subsection (5) for the first year in which the capital project assessment is to be collected in the manner authorized by this section; and

b. The local government provides notice of the public hearing in the manner provided in paragraph (4)(b).

3. The local government is not required to allow prepayment for capital project assessments as set forth in paragraph (8)(b); however, if prepayment is allowed, the errors and insolvency procedures available for use in the collection of ad valorem taxes pursuant to s. 197.492 must be followed.

(c) Any hearing or notice required by this section may be combined with any other hearing or notice required by this section or by the general or special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

(11) The department shall adopt rules to administer this section.

History.—s. 68, ch. 88-130; s. 7, ch. 88-216; s. 8, ch. 90-343; s. 2, ch. 91-238; s. 1013, ch. 95-147; s. 1, ch. 97-66; s. 1, ch. 2003-70; s. 10, ch. 2008-173; s. 13, ch. 2016-128; s. 11, 2018-110.

197.3635 Combined notice of ad valorem taxes and non-ad valorem assessments; requirements.—A form for the combined notice of ad valorem taxes and non-ad valorem assessments shall be produced and paid for by the tax collector. The form shall meet the requirements of this section and department rules and is subject to approval by the department. By rule, the department shall provide a format for the form of such combined notice. The form shall:

(1) Contain the title "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments." The form shall also contain a receipt part that can be returned along with the payment to the tax collector.

(2) Contain the heading "Ad Valorem Taxes" within the ad valorem part and the heading "Non-ad Valorem Assessments" within the non-ad valorem assessment part.

(3) Contain the county name, the assessment year, the mailing address of the tax collector, the mailing address of one property owner, the legal description of the property to at least 25 characters, and the unique parcel or tax identification number of the property.

(4) Provide for the labeled disclosure of the total amount of combined levies and the total discounted amount due each month when paid in advance.

(5) Provide a field or portion on the front of the notice for official use for data to reflect codes useful to the tax collector.

(6) Provide for the combined notice to be set in type that is 8 points or larger.

(7) Contain within the ad valorem part:

(a) A schedule of the assessed value, exempted value, and taxable value of the property.

(b) Subheadings for columns listing taxing authorities, corresponding millage rates expressed in dollars and cents per $1,000 of taxable value, and the associated tax.

(c) A listing of taxing authorities in the same sequence and manner as listed on the notice required by s. 200.069(4)(a), with the exception that independent special districts, municipal service taxing districts, and voted debt service millages for each taxing authority shall be listed separately. If a county has too many municipal service taxing units to list separately, it shall combine them to disclose the total number of such units and the amount of taxes levied.

(8) Contain within the non-ad valorem assessment part:

(a) Subheadings for columns listing the levying authorities, corresponding assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount.

(b) The purpose of the assessment, if the purpose is not clearly indicated by the name of the levying authority.

(c) A listing of the levying authorities in the same order as in the ad valorem part to the extent practicable. If a county has too many municipal service benefit units to list separately, it shall combine them by function.

(9) Provide instructions and useful information to the taxpayer. Such information and instructions shall be nontechnical to minimize confusion. The information and instructions required by this section shall be provided by department rule and shall include:

(a) Procedures to be followed when the property has been sold or conveyed.

(b) Instruction as to mailing the remittance and receipt along with a brief disclosure of the availability of discounts.

(c) Notification about delinquency and interest for delinquent payment.

(d) Notification that failure to pay the amounts due will result in a tax certificate being issued against the property.

(e) A brief statement outlining the responsibility of the tax collector, the property appraiser, and the taxing authorities. This statement shall be accompanied by directions as to which

office to contact for particular questions or problems.

History.—s. 69, ch. 88-130; s. 8, ch. 88-216; s. 30, ch. 2011-151.

197.373 Payment of portion of taxes.—

(1) The tax collector of the county is authorized to allow the payment of a part of a tax notice when the part to be paid can be ascertained by legal description, such part is under a contract for sale or has been transferred to a new owner, and the request is made by the person purchasing the property or the new owner or someone acting on behalf of the purchaser or owner.

(2) The request must be made at least 45 days before the tax certificate sale.

(3) The property appraiser shall within 10 days after request from the tax collector apportion the property into the parts sought to be paid or redeemed.

(4) This section does not apply to assessments and collections relating to fee timeshare real property made pursuant to s. 192.037.

History.—s. 164, ch. 85-342; s. 31, ch. 2011-151.

197.374 Partial payment of current year taxes.—

(1) As used in this section, the term "partial payment" means a payment that is less than the full amount of taxes due. The term does not include payments made pursuant to s. 194.171, s. 196.295, s. 197.222, s. 197.252, or s. 197.2524.

(2) At the discretion of the tax collector, the tax collector may accept one or more partial payments of any amount per parcel for payment of current taxes and assessments on real property or tangible personal property as long as such payment is made prior to the date of delinquency. The remaining amount of tax due, when paid, must be paid in full.

(3) Each partial payment, less a $10 processing fee payable to the tax collector, shall be credited to the tax account. A partial payment is not eligible for any applicable discount set forth in s. 197.162. The taxpayer has the responsibility to ensure that the remaining amount due is paid.

(4) Pursuant to s. 197.343, the tax collector shall prepare and mail at least one notice with the balance due. The tax collector shall mail the notice in the form as he or she considers proper and necessary or as may be required by rule of the department.

(5) Any remaining balance that is not paid before April 1 or the date of delinquency becomes delinquent and shall be handled in the same manner as any other unpaid taxes.

(6) At the tax collector's discretion, an underpayment of $10 or less may be deemed a payment in full, rather than a partial payment.

(7) A partial payment shall be distributed in equal proportion to all taxing districts and levying authorities applicable to that account.

History.—s. 1, ch. 2009-130; s. 57, ch. 2011-151.

197.383 Distribution of taxes.—The tax collector shall distribute taxes collected to each taxing authority at least four times during the first 2 months after the tax roll comes into his or her possession for collection and at least one time in all other months. A different schedule may be used if the tax collector and the governing board of the taxing authority mutually agree.

History.—s. 165, ch. 85-342; s. 1014, ch. 95-147.

197.402 Advertisement of real or personal property with delinquent taxes.—

(1) If advertisements are required, the board of county commissioners shall make such notice as provided in chapter 50. The tax collector shall pay all charges, and the proportionate cost of the advertisements shall be added to the delinquent taxes collected.

(2) Within 45 days after the personal property taxes become delinquent, the tax collector shall advertise a list of the names of delinquent personal property taxpayers and the amount of tax due by each. The advertisement shall include a notice that all personal property taxes are drawing interest at the rate of 18 percent per year and that, unless the delinquent taxes are paid, warrants will be issued thereon pursuant to s. 197.413 and the tax collector will apply to the circuit court for an order directing levy upon and seizure of the personal property of the taxpayer for the unpaid taxes.

(3) Except as provided in s. 197.432(4), on or before June 1 or the 60th day after the date of delinquency, whichever is later, the tax collector shall advertise once each week for 3 weeks and shall

sell tax certificates on all real property having delinquent taxes. If the deadline falls on a Saturday, Sunday, or legal holiday, it is extended to the next working day. The tax collector shall make a list of such properties in the same order in which the property was assessed, specifying the amount due on each parcel, including interest at the rate of 18 percent per year from the date of delinquency to the date of sale; the cost of advertising; and the expense of sale. For sales that commence on or after June 1, all certificates shall be issued effective as of the date of the first day of the sale, and the interest to be paid to the certificateholder shall include the month of June.

(4) All advertisements shall be in the form prescribed by the department.

History.—s. 166, ch. 85-342; s. 55, ch. 94-353; s. 1478, ch. 95-147; s. 1, ch. 2005-220; s. 29, ch. 2010-5; s. 32, ch. 2011-151; s. 20, ch. 2021-17.

197.403 Proof of publication.—The newspaper publishing the notice of a tax sale shall furnish a copy of the paper containing each notice to the tax collector within 10 days after the last required publication. When the publication of the tax sale notice is completed, the publisher shall make an affidavit, which shall be delivered to the tax collector and annexed to the report of certificates sold for taxes as provided by s. 197.432(9).

History.—s. 167, ch. 85-342; s. 33, ch. 2011-151.

197.412 Attachment of tangible personal property in case of removal.—The tax collector of each county shall have the power, in the same manner and under the rules of law governing attachments of debts in other cases, to attach for taxes any tangible personal property that has been assessed at any time before payment if he or she has reason to believe that the property is being removed or disposed of so as to prevent or endanger the payment of taxes thereon. All taxes assessed upon tangible personal property shall have all the force of a judgment and execution at law against the owner of the property from the date the taxes became due. If the property is still located within the county, the tax collector may issue a warrant authorizing the tax collector, the tax collector's deputy, or the sheriff to collect the taxes or otherwise seize the property, and the tax collector, deputy, or sheriff shall proceed in the same manner as on an execution from the circuit court. If the property is located outside the county, the tax collector may issue a warrant authorizing the sheriff of the county where the property is located to collect the taxes, or otherwise seize the property in the same manner as property in the county where the property is assessed. Thereafter, the tax collector shall proceed pursuant to s. 197.413.

History.—s. 169, ch. 85-342; s. 1015, ch. 95-147.

197.413 Delinquent personal property taxes; warrants; court order for levy and seizure of personal property; seizure; fees of tax collectors.—

(1) Prior to May 1 of each year immediately following the year of assessment, the tax collector shall prepare a list of the unpaid personal property taxes containing the names and addresses of the taxpayers and the property subject to the tax as the same appear on the tax roll. Prior to April 30 of the next year, the tax collector shall prepare warrants against the delinquent taxpayers providing for the levy upon, and seizure of, tangible personal property. The cost of advertising delinquent tax shall be added to the delinquent taxes at the time of advertising. The tax collector is not required to issue warrants if delinquent taxes are less than $50. However, such taxes shall remain due and payable.

(2) Within 30 days after the date such warrants are prepared, the tax collector shall cause the filing of a petition in the circuit court for the county which the tax collector serves, which petition shall briefly describe the levies and nonpayment of taxes, the issuance of warrants, and proof of the publication of notice as provided for in s. 197.402 and shall list the names and addresses of the taxpayers who failed to pay taxes, as the same appear on the assessment roll. Such petition shall pray for an order ratifying and confirming the issuance of the warrants and directing the tax collector or his or her deputy to levy upon and seize the tangible personal property of each delinquent taxpayer to satisfy the unpaid taxes set forth in the petition. This proceeding is specifically provided to safeguard the constitutional rights of the taxpayers in relation to their tangible personal property and to allow the tax collector sufficient time to collect such delinquent personal property taxes before the filing of petitions in the

circuit court and shall be conducted with these objectives in mind.

(3) The tax collector may employ counsel, and agree upon the counsel's compensation, for conducting such suit or suits and may pay such compensation out of the general office expense fund and include such item in the budget.

(4) Immediately upon the filing of such petition, the tax collector shall request the earliest possible time for hearing before the circuit court on the petition, at which hearing the tax roll shall be presented and the tax collector or one of his or her deputies shall appear to testify under oath as to the nonpayment of the personal property taxes listed in the petition.

(5) Upon the filing of the petition, the clerk of the court shall notify each delinquent taxpayer listed in the petition that a petition has been filed and that, upon ratification and confirmation of the petition, the tax collector may issue warrants and levy upon, seize, and sell so much of the personal property as to satisfy the delinquent taxes, plus costs, interest, attorney's fees, and other charges. The notice shall be given by certified mail, return receipt requested. If the clerk of court and the tax collector agree, the tax collector may provide the notice.

(6) If it appears to the circuit court that the taxes that appear on the tax roll are unpaid, the court shall issue its order directing the tax collector or his or her deputy to levy upon and seize so much of the tangible personal property of the taxpayers who are listed in the petition as is necessary to satisfy the unpaid taxes, costs, interest, attorney's fees, and other charges.

(7) The court shall retain jurisdiction over the matters raised in the petition to hear such objections of taxpayers to the levy and seizure of their tangible personal property as may be warranted under the statutes and laws of the state.

(8) A tax warrant issued by the tax collector for the collection of tangible personal property taxes shall, after the court has issued its order as set forth in subsection (6), have the same force as a writ of garnishment upon any person who has any goods, moneys, chattels, or effects of the delinquent taxpayer in his or her hands, possession, or control or who is indebted to such delinquent taxpayer.

(9) When any tax warrant is levied upon any debtor or person holding property of the taxpayer, the debtor or person shall pay the debt or deliver the property of the delinquent taxpayer to the tax collector levying the warrant, and the receipt of the tax collector shall be complete discharge to that extent of the debtor or person holding the property. The tax collector shall make note of the levy upon the tax warrant.

(10) The tax collector is entitled to a fee of $10 from each delinquent taxpayer at the time delinquent taxes are collected.

History.—s. 170, ch. 85-342; s. 3, ch. 86-141; s. 38, ch. 87-224; s. 56, ch. 94-353; s. 1479, ch. 95-147; s. 9, ch. 98-139; s. 34, ch. 2011-151.

197.414 Record of warrants and levies on tangible personal property.—The tax collector shall keep a record of all warrants and levies made under this chapter and shall note on such record the date of payment, the amount of money, if any, received, and the disposition thereof made by him or her. Such record shall be known as "the tangible personal property tax warrant register." The warrant register may be maintained in paper or electronic form.

History.—s. 31, ch. 20723, 1941; ss. 1, 2, ch. 69-55; ss. 21, 35, ch. 69-106; s. 1, ch. 72-268; s. 171, ch. 85-342; s. 1016, ch. 95-147; s. 35, ch. 2011-151.

Note.—Former ss. 200.32, 197.160, 197.096.

197.4155 Delinquent personal property taxes; payment program.—

(1) A county tax collector may implement a payment program for the payment of delinquent personal property taxes. If implemented, the tax collector shall require each taxpayer who requests to participate in the program to submit an application on a form prescribed by the tax collector which, at a minimum, must include the name, address, a description of the property subject to personal property taxes, and the amount of the personal property taxes owed by the taxpayer.

(2) Within 10 days after a taxpayer who owes delinquent personal property taxes submits the required application, the tax collector may prescribe a payment plan for the full payment of the delinquent taxes, including any delinquency charges, interest, and costs allowed by this chapter. The plan must be in writing and must be delivered

to the taxpayer after it is prescribed. When the plan is developed, the tax collector may consider a taxpayer's current and anticipated future ability to pay over the time period of a potential payment plan. The plan must provide that if the taxpayer does not follow the payment terms or fails to timely file returns or pay current obligations after the date of the payment plan, the taxpayer is delinquent, and any unpaid balance of tax, penalty, or interest scheduled in the payment plan will be due and payable immediately. The plan must also provide that unpaid tax amounts bear interest as provided by law. In prescribing a payment plan, the tax collector may exercise flexibility as to the dates, amounts, and number of payments required to collect all delinquent personal property taxes owed, except that the plan must provide for the full satisfaction of all amounts owed by the taxpayer within 3 years after the due date of the first payment under the plan.

(3) If a tax warrant is issued under s. 197.413 against a delinquent taxpayer who is participating in an installment payment plan under this section, the tax warrant is unenforceable as long as the taxpayer is neither delinquent under the terms of the installment payment plan nor attempting to remove or dispose of the personal property that is subject to the tax warrant.

(4) If the amounts due under the installment payment plan are not paid in full in accordance with the terms of the plan, the tax collector may use all enforcement methods available under the law.

History.—s. 2, ch. 98-167; s. 36, ch. 2011-151.

197.416 Continuing duty of the tax collector to collect delinquent tax warrants; limitation of actions.—It is the duty of the tax collector issuing a tax warrant for the collection of delinquent tangible personal property taxes to continue his or her efforts to collect such taxes for 7 years after the date of the ratification of the warrant. After the expiration of 7 years, the warrant is barred by this statute of limitation. A tax collector or his or her successor is not relieved of accountability for collection of any taxes assessed on tangible personal property until he or she has completely performed every duty devolving upon the tax collector as required by law.

History.—s. 172, ch. 85-342; s. 1017, ch. 95-147; s. 37, ch. 2011-151.

197.417 Sale of personal property after seizure.—

(1) When personal property is levied upon for delinquent taxes as provided for in s. 197.413, at least 7 days before the sale the tax collector shall give public notice by advertisement of the time and place of sale of the property to be sold. The notice shall be posted in at least two public places in the county and the property shall be sold at public auction at the location noted in the advertisement. Notice posted on the Internet qualifies as one location. The property sold shall be present if practical. If the sale is conducted electronically, a description of the property and a photograph, when practical, shall be available. At any time before the sale the owner or claimant of the property may release the property by the payment of the taxes, plus delinquent charges, interest, and costs, for which the property was liable to be sold. In case such a sale is made, the tax collector is entitled to the same fees and charges as are allowed sheriffs upon execution sales.

(2) If the property levied upon is sold for more than the amount of taxes, delinquent charges, interest, costs, and collection fees, the surplus shall be returned to the person who had possession of the property when the levy was made or to the owner of the property.

(3) If the property levied upon cannot be located in the county or is sold for less than the amount of taxes, delinquent charges, interest, costs, and collection fees, the deficit shall be a general lien against all the taxpayer's other personal property situated in the county. The other property may be seized and sold in the same manner as property on which there is a specific lien for delinquent taxes.

History.—s. 173, ch. 85-342; s. 38, ch. 2011-151.

197.432 Sale of tax certificates for unpaid taxes.—

(1) On the day and approximately at the time designated in the notice of the sale, the tax collector shall commence the sale of tax certificates on the real property on which taxes have not been paid. The tax collector shall continue the sale from day to day until each certificate is sold to pay the taxes, interest, costs, and charges on the parcel described in the certificate. The tax collector shall offer all certificates on the property as they are listed on the

tax roll. The tax collector may conduct the sale of tax certificates for unpaid taxes pursuant to this section by electronic means, which may allow for proxy bidding. Such electronic means must comply with the procedures provided in this chapter. A tax collector who chooses to conduct such electronic sales may receive electronic deposits and payments related to the tax certificate sale.

(2) A lien created through the sale of a tax certificate may not be enforced in any manner except as prescribed in this chapter.

(3) If the taxes on a real property and all interest, costs, and charges are paid before a tax certificate is awarded to a buyer or struck to the county, the tax collector may not issue the tax certificate. After a tax certificate is awarded to a buyer or struck to the county, the delinquent taxes, interest, costs, and charges are paid by the redemption of the tax certificate.

(4) A tax certificate representing less than $250 in delinquent taxes on property that has been granted a homestead exemption for the year in which the delinquent taxes were assessed may not be sold at public auction or by electronic sale as provided in subsection (1) but must be issued by the tax collector to the county at the maximum rate of interest allowed. Section 197.4725 or s. 197.502(3) may not be invoked if the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued unless any such tax certificates and accrued interest represent an amount of $250 or more.

(5) A tax certificate that has not been sold on property for which a tax deed application is pending shall be struck to the county.

(6) Each certificate shall be awarded to the person who will pay the taxes, interest, costs, and charges and will demand the lowest rate of interest, not in excess of the maximum rate of interest allowed by this chapter. The tax collector shall accept bids in even increments and in fractional interest rate bids of one-quarter of 1 percent only. If multiple bidders offer the same lowest rate of interest, the tax collector shall determine the method of selecting the bidder to whom the certificate will be awarded. Acceptable methods include the bid received first or use of a random-number generator. If a certificate is not purchased, the certificate shall be struck to the county at the maximum rate of interest allowed by this chapter.

(7) The tax collector may require payment of a reasonable deposit from any person who wishes to bid for a tax certificate. A person who fails or refuses to pay any bid made by, or on behalf of, such person is not entitled to bid or have any other bid accepted or enforced except as authorized by the tax collector. The tax collector shall provide written or electronic notice when certificates are ready for issuance. Payment must be made within 48 hours after the transmission of the electronic notice by the tax collector or mailing of such notice or, at the tax collector's discretion, all or a portion of the deposit placed by the bidder may be forfeited. Payment must be made before the issuance of the certificate by the tax collector. If the tax collector determines that payment has been requested in error, the tax collector shall issue a refund within 15 business days after such payment.

(8) Upon the cancellation of a bid:

(a) If the sale has not been adjourned, the tax collector shall reoffer the certificate for sale.

(b) If the sale has been adjourned, the tax collector shall reoffer the certificate at a subsequent sale. Before the subsequent sale, the parcels must be readvertised pursuant to s. 197.402(3).

(9) The tax collector shall maintain records of all the certificates sold for taxes, showing the date of the sale, the number of each certificate, the name of the owner as returned, a description of the property within the certificate, the name of the purchaser, the interest rate bid, and the amount for which sale was made. Such records may be maintained electronically and shall be cited as the "list of tax certificates sold."

(10) A certificate may not be sold on, and a lien is not created in, property owned by any governmental unit which has become subject to taxation due to lease of the property to a nongovernmental lessee. The delinquent taxes shall be enforced and collected in the manner provided in s. 196.199(8). However, the ad valorem real property taxes levied on a leasehold that is taxed as real property under s. 196.199(2)(b), and for which no rental payments are due under the agreement that created the leasehold or for which payments

required under the original leasehold agreement have been waived or prohibited by law before January 1, 1993, must be paid by the lessee. If the taxes are unpaid, the delinquent taxes become a lien on the leasehold and may be collected and enforced under this chapter.

(11) Any tax certificates that are void due to an error of the property appraiser, the tax collector, or the taxing or levying authority and are subsequently canceled, or are corrected or amended pursuant to this chapter or chapter 196, earn interest at the rate of 8 percent per year, simple interest, or the rate of interest bid at the tax certificate sale, whichever is less, calculated monthly from the date the certificate was purchased until the date the tax collector issues the refund. Refunds made on tax certificates that are corrected or void shall be processed pursuant to the procedure set forth in s. 197.182, except that the 4-year time period provided for in s. 197.182(1)(e) does not apply to or bar refunds resulting from correction or cancellation of certificates and release of tax deeds as authorized herein.

(12) The tax collector is entitled to a commission of 5 percent on the amount of the delinquent taxes and interest when a tax certificate is sold. The commission must be included in the face value of the certificate. However, the tax collector is not entitled to a commission for a certificate that is struck to the county until the certificate is redeemed or purchased. If a tax deed is issued to the county, the tax collector may not receive his or her commission until the property is sold and conveyed by the county.

(13) The holder of a tax certificate may not directly, through an agent, or otherwise initiate contact with the owner of property upon which he or she holds a tax certificate to encourage or demand payment until 2 years after April 1 of the year of issuance of the tax certificate.

(14) Any holder of a tax certificate who, prior to the date 2 years after April 1 of the year of issuance of the tax certificate, initiates, or whose agent initiates, contact with the property owner upon which he or she holds a certificate encouraging or demanding payment may be barred by the tax collector from bidding at a tax certificate sale. Unfair or deceptive contact by the holder of a tax certificate to a property owner to obtain payment is an unfair and deceptive trade practice, as referenced in s. 501.204(1), regardless of whether the tax certificate is redeemed. Such unfair or deceptive contact is actionable under ss. 501.2075-501.211. If the property owner later redeems the certificate in reliance on the deceptive or unfair practice, the unfair or deceptive contact is actionable under applicable laws prohibiting fraud.

History.—s. 174, ch. 85-342; s. 9, ch. 90-343; s. 4, ch. 91-295; s. 1, ch. 93-108; s. 1018, ch. 95-147; s. 10, ch. 98-139; s. 3, ch. 98-167; s. 1, ch. 99-141; s. 1, ch. 2003-22; s. 39, ch. 2011-151; s. 4, ch. 2014-211.

197.4325 Procedure when payment of taxes or tax certificates is dishonored.—

(1) Within 10 days after a payment for taxes received by the tax collector is dishonored, the tax collector shall notify the payor that the payment has been dishonored. If the official receipt is canceled for nonpayment, the tax collector shall make an entry on the tax roll that the receipt was canceled because of a dishonored payment. The tax collector may make a reasonable effort to collect the moneys due before canceling the receipt.

(2) If a payment received by the tax collector for the purchase of a tax certificate is dishonored and:

(a) The tax certificate sale has been adjourned, the tax collector shall readvertise the tax certificate to be resold. If the bidder's deposit is forfeited and the certificate is readvertised, the deposit shall be used to pay the advertising fees before other costs or charges are imposed. Any portion of the bidder's forfeit deposit that remains after advertising and other costs or charges have been paid shall be deposited by the tax collector into his or her official office account. If the tax collector fails to require a deposit and tax certificates are resold, the advertising charges required for the second sale may not be added to the face value of the tax certificate.

(b) The tax certificate sale has not been adjourned, the tax collector shall cancel the previous bid pursuant to s. 197.432(8)(a) and reoffer the certificate for sale.

History.—s. 13, ch. 98-139; s. 40, ch. 2011-151.

197.433 Duplicate certificates.—

(1) A holder of a tax certificate may apply to the tax collector for a duplicate certificate if the original certificate has been lost or destroyed. The tax certificate holder shall give an affidavit to the tax collector stating that the affiant is the owner of the tax certificate and that the tax certificate was lost or destroyed. The tax certificate holder shall pay a $5 fee for issuance of the duplicate certificate.

(2) If the tax collector certifies to the board of county commissioners that a tax certificate belonging to the county has been lost or destroyed, the board shall enter an order in its minute book directing the collector to issue and file in his or her office a duplicate certificate.

(3) The tax collector shall issue a duplicate certificate, plainly mark or stamp such certificate as a duplicate, and enter the fact of the duplicate in the tax sale record opposite the entry of the sale for which the lost or destroyed certificate was issued. The tax collector shall enter in the same place a notation of the alleged loss or destruction, whether the duplicate certificate is issued or not.

History.—s. 8, ch. 14572, 1929; s. 16, ch. 20722, 1941; s. 7, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 10, ch. 73-332; s. 53, ch. 73-333; s. 175, ch. 85-342; s. 1019, ch. 95-147.

Note.—Former ss. 193.59, 197.205, 197.132.

197.442 Tax collector not to sell certificates on land on which taxes have been paid; penalty.—

(1) If a tax collector sells tax certificates on land upon which the taxes have been paid, upon written demand by the aggrieved taxpayer alleging the circumstances, the tax collector shall initiate action to cancel any improperly issued tax certificate or deed in accordance with the provisions of s. 197.443. If the tax collector fails to act within a reasonable time, his or her office shall be liable for all legitimate expenses which the aggrieved taxpayer may spend in clearing his or her title, including a reasonable attorney's fee.

(2) The office of the tax collector shall be responsible for costs of advertising property on which the taxes have been paid, and the office of the property appraiser shall be responsible for the costs of advertising property doubly assessed or assessed in error.

History.—s. 176, ch. 85-342; s. 1020, ch. 95-147; s. 41, ch. 2011-151.

197.443 Cancellation of tax certificates; correction of tax certificates.—

(1) The tax collector shall forward a certificate of error to the department and enter a memorandum of error upon the list of certificates sold for taxes if:

(a) The tax certificate evidencing the sale is void because the taxes on the property have been paid;

(b) The property was not subject to taxation at the time of the assessment on which they were sold;

(c) The description of the property in the tax certificate is void or has been corrected or amended;

(d) An error of commission or omission has occurred which invalidates the sale;

(e) The circuit court has voided the tax certificate by a suit to cancel the tax certificate by the holder;

(f) The tax certificate is void for any other reason; or

(g) An error in assessed value has occurred for which the tax certificate may be corrected.

(2) The department, upon receipt of the certificate of error, if satisfied of the correctness of the certificate or upon receipt of a court order, shall notify the tax collector, who shall cancel or correct the certificate. A tax certificate correction or cancellation that has been ordered by a court and that does not result from a change made in the assessed value on a tax roll certified to the tax collector shall be made by the tax collector without order from the department.

(3) The holder of a tax certificate who pays, redeems, or causes to be corrected or to be canceled and surrendered by any other tax certificates, or who pays any subsequent and omitted taxes or costs, in connection with the foreclosure of a tax certificate or tax deed that is void or corrected for any reason, is entitled to a refund of the amount paid together with interest calculated monthly from the date of payment through the date of issuance of the refund at the rate specified in s. 197.432(11).

(a) The county officer or taxing or levying authority that causes an error that results in the voiding of a tax certificate shall be charged for the costs of advertising incurred in the sale of a new tax certificate.

(b) If the owner of a tax certificate requests that the certificate be canceled for any reason, or that the amount of the certificate be amended as a result of payments received due to an intervening bankruptcy or receivership, but does not seek a refund, the tax collector shall cancel or amend the tax certificate and a refund shall not be processed. The tax collector shall require the owner of the tax certificate to execute a written statement that he or she is the holder of the tax certificate, that he or she wishes the certificate to be canceled or amended, and that a refund is not expected and is not to be made.

(4) If the tax certificate or a tax deed based upon the certificate is held by an individual, the collector shall notify the original purchaser of the certificate or tax deed or the subsequent holder, if known, that upon the voluntary surrender of the certificate or deed of release of any rights under the tax deed, a refund will be made of the amount received by the governmental units for the certificate or deed, plus $1 for the deed of release.

(5) The refund shall be made in accordance with the procedure set forth in s. 197.182, except that the 4-year time period provided for in s. 197.182(1)(e) does not apply to or bar refunds resulting from correction or cancellation of certificates and release of tax deeds as authorized in this section.

History.—s. 177, ch. 85-342; s. 10, ch. 90-343; s. 5, ch. 91-295; s. 1021, ch. 95-147; s. 11, ch. 98-139; s. 42, ch. 2011-151.

197.444 Cancellation of tax certificates; suit by holder.—

(1) The holder of any tax certificate that is void for any reason has the right to bring an action in circuit court to have such tax certificate canceled and to obtain the return of the money paid for the tax certificate. The plaintiff may include as many void certificates as he or she sees fit. The only necessary party defendant shall be the tax collector.

(2) The complaint shall briefly describe the tax certificate, state that it is void and the reason therefor, and demand that the certificate be declared void and that all amounts received by the governmental unit be returned. The plaintiff may include as many void certificates as desired, whether they cover the same land or different parcels of land.

(3) If the court finds for the plaintiff, it shall enter a final judgment declaring the tax certificate void, canceling it of record, and ordering each governmental unit or agency receiving any sums for the tax certificate to return the amounts received by it to the plaintiff, and, thereupon, the amount received for the certificate by the governmental units or agencies shall be returned.

(4) The provisions of this section may also be used by the holder of any tax certificate who pays, redeems, or causes to be canceled and surrenders any other tax certificate in connection with an application for tax deed or in connection with tax foreclosure proceedings, if the other tax certificate is void for any reason.

(5) The provisions of this section are not exclusive, and a refund of moneys may be obtained under s. 197.442 or s. 197.443.

History.—s. 178, ch. 85-342; s. 1022, ch. 95-147.

197.446 Payment of back taxes as condition precedent to cancellation of tax certificate held by county.—No order shall be issued by any court in an action brought by or on behalf of any landowner to enjoin any tax sale or to set aside or cancel any tax certificate held by any county in the state until the owner pays to the tax collector of the county where the property is assessable the full amount of the taxes that could have been lawfully assessed against the property for the period covered by the assessment complained of, whether or not the real estate has been returned for assessment by the owner. In all such cases, the court shall ascertain and determine the amount of tax to be paid by the owner.

History.—s. 179, ch. 85-342.

197.447 Cancellation of tax liens held by the county on property of the United States and the State of Florida.—When a board of county commissioners finds that the United States, or any duly constituted agency thereof, has acquired by purchase or contract to purchase any lands in that county for reforestation, game preserve, or military aviation purposes, or that any duly constituted authority of the state has acquired lands for public road or aeronautical purposes, against which lands there is an outstanding tax lien held by the county, the board shall by resolution describe the lands acquired, the nature of the lien thereon, and the

purpose for which the lands are to be used and request the department for authority to cancel the lien against the lands. A certified copy of the resolution shall be furnished to the department, and, upon receipt of the authority from the department to cancel the tax lien, the tax collector and the clerk of the county in which the lands are located shall record the authority in the official records of the county and shall note on the proper tax records of the office the action taken by the board of county commissioners and the department by noting: "Canceled by authority of s. 197.447, Florida Statutes," the date of the authority, and reference to the book number and page number where the authorization is recorded. All such taxes and liens held by the county shall thereafter be canceled. No charge shall be made for costs or expenses to secure cancellation of any tax lien affected by the provisions of this section.

History.—s. 180, ch. 85-342.

197.462 Transfer of tax certificates held by individuals.—

(1) All tax certificates issued to an individual may be transferred at any time before they are redeemed or a tax deed is executed.

(2) The tax collector shall record the transfer on the record of tax certificates sold.

(3) The tax collector shall receive $2.25 as a service charge for each transfer.

History.—s. 182, ch. 85-342; s. 11, ch. 90-343; s. 57, ch. 94-353; s. 43, ch. 2011-151.

197.472 Redemption of tax certificates.—

(1) A person may redeem a tax certificate at any time after the certificate is issued and before a tax deed is issued unless full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees. The person redeeming a tax certificate shall pay the tax collector the face amount plus all interest, costs, and charges.

(2) When a tax certificate is redeemed and the interest earned on the tax certificate is less than 5 percent of the face amount of the certificate, a mandatory minimum interest of an absolute 5 percent shall be levied upon the face value of the tax certificate. The person redeeming the tax certificate shall pay the interest rate due on the certificate or the 5 percent mandatory minimum interest, whichever is greater. This subsection applies to all county-held tax certificates and all individual tax certificates except those with an interest rate bid of zero percent.

(3) The tax collector shall receive a fee of $6.25 for each tax certificate redeemed.

(4) A portion of a certificate may be redeemed only if such portion can be ascertained by legal description and the portion to be redeemed is evidenced by a contract for sale or recorded deed. The tax collector shall make a written request for apportionment to the property appraiser, and within 15 days the property appraiser shall furnish the tax collector a certificate apportioning the value to that portion sought to be redeemed and to the remaining land covered by the certificate.

(5) After a tax certificate is redeemed, the tax collector shall pay to the owner of the tax certificate the amount received by the tax collector less the redemption fee within 15 business days after the date of receipt of the redemption. Along with the payment, the tax collector shall identify the certificates redeemed and the amount paid for each certificate. However, if the tax collector pays the certificateholder electronically, the certificates redeemed and the amounts paid for each certificate shall be provided electronically by facsimile or electronic mail.

(6) Nothing in this section shall be deemed to deny any person the right to redeem any outstanding tax certificate in accordance with the law.

(7) The provisions of subsection (4) do not apply to collections relating to fee timeshare real property made pursuant to s. 192.037.

History.—s. 183, ch. 85-342; s. 4, ch. 86-141; s. 58, ch. 94-353; s. 44, ch. 2011-151; s. 5, ch. 2014-211.

197.4725 Purchase of county-held tax certificates.—

(1) Any person may purchase a county-held tax certificate at any time after the tax certificate is issued and before a tax deed application is made. The person purchasing a county-held tax certificate shall pay to the tax collector the face amount plus all interest, costs, and charges or, subject to s. 197.472(4), the part described in the tax certificate.

(2) If a county-held tax certificate is purchased, the interest earned shall be calculated at 1.5 percent per month, or a fraction thereof, to the date of purchase.

(3) The tax collector shall receive a fee of $6.25 for each county-held tax certificate purchased.

(4) This section does not apply to collections relating to fee timeshare real property made pursuant to s. 192.037.

(5) The tax collector may use electronic means to make known county-held tax certificates that are available for purchase and to complete the purchase. The tax collector may charge a reasonable fee for costs incurred in providing such electronic services.

(6) The purchaser of a county-held tax certificate shall be issued a tax certificate with a face value that includes all sums paid to acquire the certificate from the county, including accrued interest and charges paid under this section. The date the county-held certificate was issued is the date for use in determining the date on which an application for tax deed may be made. The date that the new certificate is purchased is the date for use in calculating the interest or minimum interest due if the certificate is redeemed.

History.—s. 45, ch. 2011-151.

197.473 Disposition of unclaimed redemption moneys.—Money paid to the tax collector for the redemption of a tax certificate or a tax deed application that is payable to the holder of a redeemed tax certificate but for which no claim has been made, or that fails to be presented for payment, is considered unclaimed as defined in s. 717.113 and shall be remitted to the state pursuant to s. 717.117.

History.—s. 184, ch. 85-342; s. 5, ch. 86-141; s. 46, ch. 2011-151.

197.482 Expiration of tax certificate.— Seven years after the date of issuance of a tax certificate, which is the date of the first day of the tax certificate sale as advertised under s. 197.432, if a tax deed has not been applied for, and no other administrative or legal proceeding, including a bankruptcy, has existed of record, the tax certificate is null and void and shall be canceled. The tax collector shall note the date of the cancellation upon all appropriate records in his or her office. This section does not apply to deferred payment tax certificates.

History.—s. 185, ch. 85-342; s. 6, ch. 92-312; s. 1023, ch. 95-147; s. 2, ch. 99-141; s. 47, ch. 2011-151.

197.492 Errors and insolvencies report.— On or before the 60th day after the tax certificate sale is adjourned, the tax collector shall certify to the board of county commissioners a report showing the discounts, errors, double assessments, and insolvencies relating to tax collections for which credit is to be given, including in every case except discounts, the names of the parties on whose account the credit is to be allowed. The report may be submitted in an electronic format.

History.—s. 186, ch. 85-342; s. 48, ch. 2011-151.

197.502 Application for obtaining tax deed by holder of tax sale certificate; fees.—

(1) The holder of a tax certificate at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the cancellation of the certificate, may file the certificate and an application for a tax deed with the tax collector of the county where the property described in the certificate is located. The tax collector may charge a tax deed application fee of $75 and for reimbursement of the costs for providing online tax deed application services. If the tax collector charges a combined fee in excess of $75, applicants may use the online tax deed application process or may file applications without using such service.

(2) A certificateholder, other than the county, who applies for a tax deed shall pay the tax collector at the time of application all amounts required for redemption or purchase of all other outstanding tax certificates, plus interest, any omitted taxes, plus interest, any delinquent taxes, plus interest, and current taxes, if due, covering the property. In addition, the certificateholder shall pay the costs required to bring the property to sale as provided in ss. 197.532 and 197.542, including property information searches, and mailing costs, as well as the costs of resale, if applicable. If the certificateholder fails to pay the costs to bring the property to sale within 30 days after notice from the clerk, the tax collector shall cancel the tax deed application. All taxes and costs associated with a cancelled tax deed application shall earn interest at the bid rate of the certificate on which the tax deed application was based. Failure to pay the costs of resale, if applicable, within 30 days after notice from

the clerk shall result in the clerk's entering the land on a list entitled "lands available for taxes."

(3) The county in which the property described in the certificate is located shall apply for a tax deed on all county-held certificates on property valued at $5,000 or more on the property appraiser's most recent assessment roll, except deferred payment tax certificates, and may apply for tax deeds on certificates on property valued at less than $5,000 on the property appraiser's most recent assessment roll. The application shall be made 2 years after April 1 of the year of issuance of the certificates or as soon thereafter as is reasonable. Upon application, the county shall deposit with the tax collector all applicable costs and fees as provided in subsection (1), but may not deposit any money to cover the redemption of other outstanding certificates covering the property.

(4) The tax collector shall deliver to the clerk of the circuit court a statement that payment has been made for all outstanding certificates or, if the certificate is held by the county, that all appropriate fees have been deposited, and stating that the following persons are to be notified prior to the sale of the property:

(a) Any legal titleholder of record if the address of the owner appears on the record of conveyance of the property to the owner. However, if the legal titleholder of record is the same as the person to whom the property was assessed on the tax roll for the year in which the property was last assessed, the notice may be mailed to the address of the legal titleholder as it appears on the latest assessment roll.

(b) Any lienholder of record who has recorded a lien against the property described in the tax certificate if an address appears on the recorded lien or if the lienholder is a financial institution and the financial institution has designated an address with the Department of State pursuant to s. 655.0201(2), then notice must be sent to the address on file with the Department of State.

(c) Any mortgagee of record if an address appears on the recorded mortgage or if the mortgagee has designated an address with the Department of State pursuant to s. 655.0201(2), then the notice must be sent to the address on file with the Department of State.

(d) Any vendee of a recorded contract for deed if an address appears on the recorded contract or, if the contract is not recorded, any vendee who has applied to receive notice pursuant to s. 197.344(1)(c).

(e) Any other lienholder who has applied to the tax collector to receive notice if an address is supplied to the collector.

(f) Any person to whom the property was assessed on the tax roll for the year in which the property was last assessed.

(g) Any lienholder of record who has recorded a lien against a mobile home located on the property described in the tax certificate if an address appears on the recorded lien and if the lien is recorded with the clerk of the circuit court in the county where the mobile home is located.

(h) Any legal titleholder of record of property that is contiguous to the property described in the tax certificate, if the property described is submerged land or common elements of a subdivision and if the address of the titleholder of contiguous property appears on the record of conveyance of the property to the legal titleholder. However, if the legal titleholder of property contiguous to the property is the same as the person to whom the property described in the tax certificate was assessed on the tax roll for the year in which the property was last assessed, the notice may be mailed to the address of the legal titleholder as it appears on the latest assessment roll. As used in this chapter, the term "contiguous" means touching, meeting, or joining at the surface or border, other than at a corner or a single point, and not separated by submerged lands. Submerged lands lying below the ordinary high-water mark which are sovereignty lands are not part of the upland contiguous property for purposes of notification.

The statement must be signed by the tax collector or the tax collector's designee. The tax collector may purchase a reasonable bond for errors and omissions of his or her office in making such statement. The search of the official records must be made by a direct and inverse search. "Direct" means the index in straight and continuous alphabetic order by grantor, and "inverse" means the index in straight and continuous alphabetic order by grantee.

(5)(a) For purposes of determining who must be noticed and provided the information required in subsection (4), the tax collector must contract with a title company or an abstract company to provide a property information report as defined in s. 627.7843(1). If additional information is required, the tax collector must make a written request to the title or abstract company stating the additional requirements. The tax collector may select any title or abstract company, regardless of its location, as long as the fee is reasonable, the required information is submitted, and the title or abstract company is authorized to do business in this state. The tax collector may advertise and accept bids for the title or abstract company if he or she considers it appropriate to do so.

1. The property information report must include the letterhead of the person, firm, or company that makes the search, and the signature of the individual who makes the search or of an officer of the firm. The tax collector is not liable for payment to the firm unless these requirements are met. The report may be submitted to the tax collector in an electronic format.

2. The tax collector may not accept or pay for a property information report if financial responsibility is not assumed for the search. However, reasonable restrictions as to the liability or responsibility of the title or abstract company are acceptable. Notwithstanding s. 627.7843(3), the tax collector may contract for higher maximum liability limits.

3. In order to establish uniform prices for property information reports within the county, the tax collector must ensure that the contract for property information reports includes all requests for property information reports for a given period of time.

(b) Any fee paid for initial property information reports and any updates must be collected at the time of application under subsection (1), and the amount of the fee must be added to the opening bid.

(c) Upon receiving the tax deed application from the tax collector, the clerk shall record a notice of tax deed application in the official records, which constitutes notice of the pendency of a tax deed application with respect to the property and remains effective for 1 year from the date of recording. A person acquiring an interest in the property after the tax deed application notice has been recorded is deemed to be on notice of the pending tax deed sale, and no additional notice is required. The sale of the property automatically releases any recorded notice of tax deed application for that property. If the property is redeemed, the clerk must record a release of the notice of tax deed application upon payment of the fees as authorized in s. 28.24(8) and (12). The contents of the notice shall be the same as the contents of the notice of publication required by s. 197.512. The cost of recording must be collected at the time of application under subsection (1), and added to the opening bid.

(d) The clerk must advertise the sale as set forth in s. 197.512, administer the sale as set forth in s. 197.542, and receive such fees for the issuance of the deed and sale of the property as provided in s. 28.24.

(e) A notice of the application of the tax deed in accordance with ss. 197.512 and 197.522 that is sent to the addresses shown on the statement described in subsection (4) is deemed conclusively sufficient to provide adequate notice of the tax deed application and the sale at public auction.

(6) The opening bid:

(a) On county-held certificates on nonhomestead property shall be the sum of the value of all outstanding certificates against the property, plus omitted years' taxes, delinquent taxes, interest, and all costs and fees paid by the county.

(b) On an individual certificate must include, in addition to the amount of money paid to the tax collector by the certificateholder at the time of application, the amount required to redeem the applicant's tax certificate and all other costs and fees paid by the applicant, and any additional fees or costs incurred by the clerk, plus all tax certificates that were sold subsequent to the filing of the tax deed application, current taxes, if due, and omitted taxes, if any.

(c) On property assessed on the latest tax roll as homestead property shall include, in addition to the amount of money required for an opening bid on nonhomestead property, an amount equal to one-half of the latest assessed value of the homestead.

(7) On county-held or individually held certificates for which there are no bidders at the public sale and for which the certificateholder fails to timely pay costs of resale or fails to pay the amounts due for issuance of a tax deed within 30 days after the sale, the clerk shall enter the land on a list entitled "lands available for taxes" and shall immediately notify the county commission that the property is available. During the first 90 days after the property is placed on the list, the county may purchase the land for the opening bid or may waive its rights to purchase the property. Thereafter, any person, the county, or any other governmental unit may purchase the property from the clerk, without further notice or advertising, for the opening bid, except that if the county or other governmental unit is the purchaser for its own use, the board of county commissioners may cancel omitted years' taxes, as provided under s. 197.447. Interest on the opening bid continues to accrue through the month of sale as prescribed by s. 197.542.

(8) Taxes may not be extended against parcels listed as lands available for taxes, but in each year the taxes that would have been due shall be treated as omitted years and added to the required minimum bid. Three years after the day the land was offered for public sale, the land shall escheat to the county in which it is located, free and clear. All tax certificates, accrued taxes, and liens of any nature against the property shall be deemed canceled as a matter of law and of no further legal force and effect, and the clerk shall execute an escheatment tax deed vesting title in the board of county commissioners of the county in which the land is located.

(a) When a property escheats to the county under this subsection, the county is not subject to any liability imposed by chapter 376 or chapter 403 for preexisting soil or groundwater contamination due solely to its ownership. However, this subsection does not affect the rights or liabilities of any past or future owners of the escheated property and does not affect the liability of any governmental entity for the results of its actions that create or exacerbate a pollution source.

(b) The county and the Department of Environmental Protection may enter into a written agreement for the performance, funding, and reimbursement of the investigative and remedial acts necessary for a property that escheats to the county.

(9) Consolidated applications on more than one tax certificate are allowed, but a separate statement shall be issued pursuant to subsection (4), and a separate tax deed shall be issued pursuant to s. 197.552, for each parcel of property shown on the tax certificate.

(10) Any fees collected pursuant to this section shall be refunded to the certificateholder in the event that the tax deed sale is canceled for any reason.

(11) For any property acquired under this section by the county for the express purpose of providing infill housing, the board of county commissioners may, in accordance with s. 197.447, cancel county-held tax certificates and omitted years' taxes on such properties. Furthermore, the county may not transfer a property acquired under this section specifically for infill housing back to a taxpayer who failed to pay the delinquent taxes or charges that led to the issuance of the tax certificate or lien. For purposes of this subsection only, the term "taxpayer" includes the taxpayer's family or any entity in which the taxpayer or taxpayer's family has any interest.

History.—s. 187, ch. 85-342; s. 6, ch. 86-141; s. 27, ch. 86-152; s. 1, ch. 89-286; s. 7, ch. 92-312; s. 14, ch. 93-132; s. 1024, ch. 95-147; s. 1, ch. 96-181; s. 1, ch. 96-219; ss. 3, 4, 5, ch. 99-190; s. 3, ch. 2001-137; s. 9, ch. 2001-252; s. 1, ch. 2003-284; s. 8, ch. 2004-349; s. 1, ch. 2004-372; s. 49, ch. 2011-151; s. 1, ch. 2013-148; s. 6, ch. 2014-211; s. 3, ch. 2017-132; s. 12, 2018-110; s. 1, 2018-160.

197.512 Notice, form of publication for obtaining tax deed by holder.—

(1) Upon the receipt of the application as provided by s. 197.502, and after the proper charges have been paid, the clerk shall publish a notice once each week for 4 consecutive weeks at weekly intervals in a newspaper selected as provided in s. 197.402. The form of notice of the application for a tax deed shall be as prescribed by the department. No tax deed sale shall be held until 30 days after the first publication of the notice.

(2) Proof of the publication or posting of the notice provided for in this section shall be filed by the clerk of the circuit court in the clerk's office on or before the date fixed for the making of the sale. When there is no newspaper, the clerk shall execute

and file in his or her office a certificate of the posting of the notices, stating where and on what dates the notices were posted.

(3) Except when the land is redeemed according to law, the clerk shall record his or her certificate of notice and his or her certificate of advertising in the public records of the county with such other relevant documents as may be required by the department.

History.—ss. 2, 3, ch. 17457, 1935; CGL 1936 Supp. 999(137, 138); ss. 25, 27, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; ss. 18, 30, ch. 73-332; s. 188, ch. 85-342; s. 1025, ch. 95-147; s. 10, ch. 2001-252.

Note.—Former ss. 194.16, 197.495, 194.17, 197.500, 197.251, 197.246.

197.522 Notice to owner when application for tax deed is made.—

(1)(a) The clerk of the circuit court shall notify, by certified mail with return receipt requested or by registered mail if the notice is to be sent outside the continental United States, the persons listed in the tax collector's statement pursuant to s. 197.502(4) that an application for a tax deed has been made. Such notice shall be mailed at least 20 days prior to the date of sale. If no address is listed in the tax collector's statement, then no notice shall be required.

(b) The clerk shall enclose with every copy mailed a statement as follows:

> WARNING: There are unpaid taxes on property which you own or in which you have a legal interest. The property will be sold at public auction on ...(date)... unless the back taxes are paid. To make payment, or to receive further information, contact the clerk of court immediately at ...(address)..., ...(telephone number)....

(c) The clerk shall complete and attach to the affidavit of the publisher a certificate containing the names and addresses of those persons notified and the date the notice was mailed. The certificate shall be signed by the clerk and the clerk's official seal affixed. The certificate shall be prima facie evidence of the fact that the notice was mailed. If no address is listed on the tax collector's certification, the clerk shall execute a certificate to that effect.

(d) The failure of anyone to receive notice as provided herein shall not affect the validity of the tax deed issued pursuant to the notice.

(e) A printed copy of the notice as published in the newspaper, accompanied by the warning statement described in paragraph (b), shall be deemed sufficient notice.

(2)(a) In addition to the notice provided in subsection (1), the sheriff of the county in which the legal titleholder resides shall, at least 20 days prior to the date of sale, notify the legal titleholder of record of the property on which the tax certificate is outstanding. The original notice and sufficient copies shall be prepared by the clerk and provided to the sheriff. Such notice shall be served as specified in chapter 48; if the sheriff is unable to make service, he or she shall post a copy of the notice in a conspicuous place at the legal titleholder's last known address. The inability of the sheriff to serve notice on the legal titleholder shall not affect the validity of the tax deed issued pursuant to the notice. A legal titleholder of record who resides outside the state may be notified by the clerk as provided in subsection (1). The notice shall be in substantially the following form:

WARNING

> There are unpaid taxes on the property which you own. The property will be sold at public auction on ...(date)... unless the back taxes are paid. To make arrangements for payment, or to receive further information, contact the clerk of court at ...(address)..., ...(telephone number)....

In addition, if the legal titleholder does not reside in the county in which the property to be sold is located, a copy of such notice shall be posted in a conspicuous place on the property by the sheriff of the county in which the property is located. However, no posting of notice shall be required if the property to be sold is classified for assessment purposes, according to use classifications established by the department, as nonagricultural acreage or vacant land.

(b) In addition to the notice provided in subsection (1), the clerk shall notify by certified mail with return receipt requested, or by registered

mail if the notice is to be sent outside the continental United States, the persons listed in the tax collector's statement pursuant to s. 197.502(4)(h) that application for a tax deed has been made. Such notice shall be mailed at least 20 days prior to the date of sale. If no address is listed in the tax collector's statement, then no notice shall be required. Enclosed with the copy of the notice shall be a statement in substantially the following form:

WARNING

> There are unpaid taxes on property contiguous to your property. The property with the unpaid taxes will be sold at auction on ...(date)... unless the back taxes are paid. To make payment, or to receive further information about the purchase of the property, contact the clerk of court immediately at ...(address)..., ...(telephone number)....

Neither the failure of the tax collector to include the list of contiguous property owners pursuant to s. 197.502(4)(h) in his or her statement to the clerk nor the failure of the clerk to mail this notice to any or all of the persons listed in the tax collector's statement pursuant to s. 197.502(4)(h) shall be a basis to challenge the validity of the tax deed issued pursuant to any notice under this section.

(3) When sending or serving a notice under this section, the clerk of the circuit court may rely on the addresses provided by the tax collector based on the certified tax roll and property information reports. The clerk of the circuit court has no duty to seek further information as to the validity of such addresses, because property owners are presumed to know that taxes are due and payable annually under s. 197.122.

(4) Nothing in this chapter shall be construed to prevent the tax collector, or any other public official, in his or her discretion from giving additional notice in any form concerning tax certificates and tax sales beyond the minimum requirements of this chapter.

History.—s. 4, ch. 17457, 1935; CGL 1936 Supp. 999(139); s. 28, ch. 20722, 1941; s. 11, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 20, ch. 73-332; s. 1, ch. 75-192; s. 1, ch. 77-174; s. 8, ch. 79-584; s. 3, ch. 81-284; s. 189, ch. 85-342; s. 1026, ch. 95-147; s. 3, ch. 2003-284, s. 2, 2018-160.

Note.—Former ss. 194.18, 197.505, 197.256.

197.532 Fees for mailing additional notices, when application is made by holder.—When the certificateholder makes a written request of the clerk and furnishes the names and addresses at the time of the filing of the application, the clerk shall send a copy of the notice referred to in s. 197.522 to anyone to whom the certificateholder may request him or her to send it, and the clerk shall include in such notice the statement required in s. 197.522. The certificateholder shall pay the clerk the service charges as prescribed in s. 28.24(5) for preparing and mailing each copy of notice requested by the holder. When the charges are made, they shall be added by the clerk to the amount required to redeem the land from sale.

History.—s. 5, ch. 17457, 1935; CGL 1936 Supp. 999(140); s. 29, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 20, ch. 73-332; s. 3, ch. 77-354; s. 5, ch. 82-205; s. 190, ch. 85-342; s. 39, ch. 87-224; s. 1027, ch. 95-147; s. 88, ch. 2003-402.

Note.—Former ss. 194.19, 197.510, 197.261.

197.542 Sale at public auction.—

(1) Real property advertised for sale to the highest bidder as a result of an application filed under s. 197.502 shall be sold at public auction by the clerk of the circuit court, or his or her deputy, of the county where the property is located on the date, at the time, and at the location as set forth in the published notice, which must be during the regular hours the clerk's office is open. The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk in charges for costs of sale, redemption of other tax certificates on the same property, and all other costs to the applicant for tax deed, plus interest at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale and costs incurred for the service of notice provided for in s. 197.522(2), shall be the bid of the certificateholder for the property. If tax certificates exist or if delinquent taxes accrued subsequent to the filing of the tax deed application, the amount required to redeem such tax certificates or pay such delinquent taxes must be included in the

minimum bid. However, if the land to be sold is assessed on the latest tax roll as homestead property, the bid of the certificateholder must be increased to include an amount equal to one-half of the assessed value of the homestead property as required by s. 197.502. If there are no higher bids, the property shall be struck off and sold to the certificateholder, who shall pay to the clerk any amounts included in the minimum bid not already paid, including, but not limited to, the documentary stamp tax, the recording fees, and, if the property is homestead property, the moneys to cover the one-half value of the homestead within 30 days after the sale. Upon payment, a tax deed shall be issued and recorded by the clerk. If the certificateholder fails to make full payment when due, the clerk shall enter the land on a list entitled "lands available for taxes."

(2) The certificateholder has the right to bid as others present may bid, and the property shall be struck off and sold to the highest bidder. The high bidder shall post with the clerk a nonrefundable deposit of 5 percent of the bid or $200, whichever is greater, at the time of the sale, to be applied to the sale price at the time of full payment. Notice of the deposit requirement must be posted at the auction site, and the clerk may require bidders to show their willingness and ability to post the deposit. If full payment of the final bid and of documentary stamp tax and recording fees is not made within 24 hours, excluding weekends and legal holidays, the clerk shall cancel all bids, readvertise the sale as provided in this section, and pay all costs of the sale from the deposit. Any remaining funds must be applied toward the opening bid. The clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid.

(3) If the sale is canceled for any reason or the buyer fails to make full payment within the time required, the clerk shall readvertise the sale within 30 days after the buyer's nonpayment or, if canceled, within 30 days after the clerk receives the costs of resale. The sale shall be held within 30 days after readvertising. Only one advertisement is necessary. The amount of the opening bid shall be increased by the cost of advertising, additional clerk's fees as provided for in s. 28.24(21), and interest as provided for in subsection (1). If, at the subsequent sale, there are no bidders at the tax deed sale and the certificateholder fails to pay the moneys due within 30 days after the sale, the clerk may not readvertise the sale and shall place the property on a list entitled "lands available for taxes." The clerk must receive full payment before the issuance of the tax deed.

(4)(a) A clerk may conduct electronic tax deed sales in lieu of public outcry. The clerk must comply with the procedures provided in this chapter, except that electronic proxy bidding shall be allowed and the clerk may require bidders to advance sufficient funds to pay the deposit required by subsection (2). The clerk shall provide access to the electronic sale by computer terminals open to the public at a designated location. A clerk who conducts such electronic sales may receive electronic deposits and payments related to the sale. The portion of an advance deposit from a winning bidder required by subsection (2) shall, upon acceptance of the winning bid, be subject to the fee under s. 28.24(10).

(b) This subsection does not restrict or limit the authority of a charter county to conduct electronic tax deed sales. In a charter county where the clerk of the circuit court does not conduct all electronic sales, the charter county shall be permitted to receive electronic deposits and payments related to sales it conducts, as well as to subject the winning bidder to a fee, consistent with the schedule in s. 28.24(10).

(c) The costs of electronic tax deed sales shall be added to the charges for the costs of sale under subsection (1) and paid by the certificateholder when filing an application for a tax deed.

History.—s. 7, ch. 17457, 1935; CGL 1936 Supp. 999(142); s. 30, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 19, ch. 73-332; s. 9, ch. 79-584; s. 7, ch. 81-284; s. 191, ch. 85-342; s. 9, ch. 87-145; s. 1028, ch. 95-147; s. 12, ch. 98-139; s. 11, ch. 2001-252; s. 89, ch. 2003-402; s. 3, ch. 2008-194; s. 13, ch. 2009-204; s. 50, ch. 2011-151; s. 7, ch. 2014-211.

Note.—Former ss. 194.21, 197.520, 197.266.

197.552 Tax deeds.—All tax deeds shall be issued in the name of a county and shall be signed by the clerk of the county. The deed shall be witnessed by two witnesses, the official seal shall be attached thereto, and the deed shall be acknowledged or proven as other deeds. Except as specifically provided in this chapter, no right, interest, restriction, or other covenant shall survive

the issuance of a tax deed, except that a lien of record held by a municipal or county governmental unit, special district, or community development district, when such lien is not satisfied as of the disbursement of proceeds of sale under the provisions of s. 197.582, shall survive the issuance of a tax deed. The charges by the clerk shall be as provided in s. 28.24. Tax deeds issued to a purchaser of land for delinquent taxes shall be in the form prescribed by the department. All deeds issued pursuant to this section shall be prima facie evidence of the regularity of all proceedings from the valuation of the lands to the issuance of the deed, inclusive.

History.—s. 1, ch. 72-268; s. 21, ch. 73-332; s. 1, ch. 79-334; s. 192, ch. 85-342; s. 14, ch. 2002-18.

Note.—Former s. 197.271.

197.562 Grantee of tax deed entitled to immediate possession.—Any person, firm, corporation, or county that is the grantee of any tax deed under this law shall be entitled to the immediate possession of the lands described in the deed. If a demand for possession is refused, the purchaser may apply to the circuit court for a writ of assistance upon 5 days' notice directed to the person refusing to deliver possession. Upon service of the responsive pleadings, if any, the matter shall proceed as in chancery cases. If the court finds for the applicant, an order shall be issued by the court directing the sheriff to put the grantee in possession of the lands.

History.—s. 43, ch. 20722, 1941; s. 20, ch. 22079, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 24, ch. 73-332; s. 193, ch. 85-342.

Note.—Former ss. 194.54, 197.695, 197.311.

197.572 Certain easements survive tax sales and deeds.—

(1) When any lands are sold for the nonpayment of taxes, or any tax certificate is issued thereon by a governmental unit or agency or pursuant to any tax lien foreclosure proceeding, the title to the lands shall continue to be subject to any easement:

(a) For conservation purposes as provided in s. 704.06 or for telephone, telegraph, pipeline, power transmission, or other public service purpose.

(b) That supports improvements that may be constructed above the lands.

(c) For the purposes of drainage or of ingress and egress to and from other land.

(d) For base buffering encroachment lands acquired through a fee simple or less-than-fee simple acquisition under s. 288.980(2)(b).

(2) An easement described in subsection (1) and the rights of the owner of the easement shall survive and be enforceable after the execution, delivery, and recording of a tax deed, a master's deed, or a clerk's certificate of title pursuant to foreclosure of a tax deed, tax certificate, or tax lien, to the same extent as though the land had been conveyed by voluntary deed. The easement must be evidenced by written instrument recorded in the office of the clerk of the circuit court in the county where such land is located before the recording of such tax deed or master's deed, or, if not recorded, an easement for a public service purpose must be evidenced by wires, poles, or other visible occupation, an easement for drainage must be evidenced by a waterway, water bed, or other visible occupation, and an easement for the purpose of ingress and egress must be evidenced by a road or other visible occupation to be entitled to the benefit of this section; however, this shall apply only to tax deeds issued after the effective date of this act.

History.—s. 1, ch. 21805, 1943; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 1, ch. 77-138; s. 1, ch. 81-255; s. 194, ch. 85-342; s. 6, ch. 2007-106; s. 19, ch. 2018-118; s. 2, ch. 2019-144.

Note.—Former ss. 192.58, 197.525, 197.276.

197.573 Survival of restrictions and covenants after tax sale.—

[1](1) When a deed or other recorded instrument in the chain of title contains restrictions and covenants running with the land, as hereinafter defined and limited, the restrictions and covenants shall survive and be enforceable after the issuance of a tax deed or master's deed, or a clerk's certificate of title upon foreclosure of a tax deed, tax certificate, or tax lien, to the same extent that it would be enforceable against a voluntary grantee of the owner of the title immediately before the delivery of the tax deed, master's deed, or clerk's certificate of title.

(2) This section applies to the usual restrictions and covenants limiting the use of property; the type, character and location of building; covenants against nuisances and what the former parties deemed to be undesirable conditions,

in, upon, and about the property; and other similar restrictions and covenants; but this section does not protect covenants that:

(a) Create any debt or lien against or upon the property, except one providing for satisfaction or survival of a lien of record held by a municipal or county governmental unit, or one providing a lien for assessments accruing after such tax deed, master's deed, or clerk's certificate of title to a condominium association, homeowners' association, property owners' association, or person having assessment powers under such covenants; or

(b) Require the grantee to expend money for any purpose, except one that may require that the premises be kept in a sanitary or sightly condition or one to abate nuisances or undesirable conditions.

(3) Any right that the former owner had to enforce like restrictions and covenants against the immediate, mediate, or remote grantor and other parties owning other property held or sold under the same plat or plan, or in the same or adjacent subdivisions of land, or otherwise, except forfeitures, right of reentry, or reverter, shall likewise survive to the grantee in the tax deed or master's deed or clerk's certificate of title and to his, her, or its heirs, successors, and assigns. All forfeitures, rights of reentry, and reverter rights shall be destroyed and shall not survive to the grantee in the tax deed or master's deed or clerk's certificate of title or to his, her, or its heirs, successors, and assigns.

History.—ss. 1, 2, 3, ch. 17402, 1935; CGL 1936 Supp. 5663(1), (2), (3); s. 1, ch. 29959, 1955; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 2, ch. 79-334; s. 195, ch. 85-342; s. 1029, ch. 95-147; s. 20, ch. 2018-118.

Note.—Former ss. 192.33, 197.530, 197.281.

197.582 Disbursement of proceeds of sale.—

(1) If the property is purchased by any person other than the certificateholder, the clerk shall forthwith pay to the certificateholder all of the sums he or she has paid, including the amount required for the redemption of the certificate or certificates together with any and all subsequent unpaid taxes plus the costs and expenses of the application for deed, with interest on the total of such sums for the period running from the month after the date of application for the deed through the month of sale at the rate of 1.5 percent per month. The clerk shall distribute the amount required to redeem the certificate or certificates and the amount required for the redemption of other tax certificates on the same land with omitted taxes and with all costs, plus interest thereon at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale, in the same manner as he or she distributes money received for the redemption of tax certificates owned by the county.

(2)(a) If the property is purchased for an amount in excess of the statutory bid of the certificateholder, the surplus must be paid over and disbursed by the clerk as set forth in subsections (3), (5), and (6). If the opening bid included the homestead assessment pursuant to s. 197.502(6)(c), that amount must be treated as surplus and distributed in the same manner. The clerk shall distribute the surplus to the governmental units for the payment of any lien of record held by a governmental unit against the property, including any tax certificates not incorporated in the tax deed application and omitted taxes, if any. If, there remains a balance of undistributed funds, the balance must be retained by the clerk for the benefit of persons described in s. 197.522(1)(a), except those persons described in s. 197.502(4)(h), as their interests may appear. The clerk shall mail notices to such persons notifying them of the funds held for their benefit at the address provided in s. 197.502(4). Such notice constitutes compliance with the requirements of s. 717.117(4). Any service charges, and costs of mailing notices shall be paid out of the excess balance held by the clerk. Notice must be provided in substantially the following the form:

NOTICE OF SURPLUS FUNDS FROM TAX DEED SALE

CLERK OF COURT

..... COUNTY, FLORIDA

Tax Deed #.....

Certificate #.....

Property Description: .....

Pursuant to chapter 197, Florida Statutes, the above property was sold at public sale on …(date

of sale)…, and a surplus of $ …(amount)… (subject to change) will be held by this office for 120 days beginning on the date of this notice to benefit the persons having an interest in this property as described in section 197.502(4), Florida Statutes, as their interests may appear (except for those persons described in section 197.502(4)(h), Florida Statutes).

To the extent possible, these funds will be used to satisfy in full, each claimant with a senior mortgage or lien in the property before distribution of any funds to any junior mortgage or lien claimant or to the former property owner. To be considered for funds when they are distributed, you must file a notarized statement of claim with this office within 120 days of this notice. If you are a lienholder, your claim must include the particulars of your lien and the amounts currently due. Any lienholder claim that is not filed within the 120-day deadline is barred.

A copy of this notice must be attached to your statement of claim. After the office examines the filed claim statements, it will notify you if you are entitled to any payment.

Dated: .....

Clerk of Court

(b) The mailed notice must include a form for making a claim under subsection (3). Service charges at the rate set forth in s. 28.24(10) and the costs of mailing must be paid out of the surplus funds held by the clerk. If the clerk or comptroller certifies that the surplus funds are not sufficient to cover the service charges and mailing costs, the clerk shall receive the total amount of surplus funds as a service charge. For purposes of identifying unclaimed property pursuant to s. 717.113, excess proceeds shall be presumed payable or distributable on the date the notice is sent.

(3) A person receiving the notice under subsection (2) has 120 days from the date of the notice to file a written claim with the clerk for the surplus proceeds. A claim in substantially the following form is deemed sufficient:

CLAIM TO RECEIVE SURPLUS PROCEEDS OF A TAX DEED SALE

Complete and return to: .....

By mail: .....

By e-mail: .....

Note: The Clerk of the Court must pay all valid liens before distributing surplus funds to a titleholder.

Claimant's name: .....

Contact name, if applicable: .....

Address: .....

Telephone Number: .....

Email Address: .....

Tax No. .....

Date of sale (if known): .....

..... I am not making a claim and waive any claim I might have to the surplus funds on this tax deed sale.

..... I claim surplus proceeds resulting from the above tax deed sale. I am a (check one) .....Lienholder; .....Titleholder.

(1) LIENHOLDER INFORMATION (Complete if claim is based on a lien against the sold property).

(a) Type of Lien: .....Mortgage; .....Court Judgment; .....Other

Describe in detail: .....

If your lien is recorded in the county's official records, list the following, if known:

Recording date: .....; Instrument #.....;

Book #.....; Page #.....

(b) Original amount of lien: $.....

(c) Amounts due: $.....

1. Principal remaining due: $.....
2. Interest due: $.....
3. Fees and costs due, including late fees: $..... (describe costs in detail, include additional sheet if needed);
4. Attorney fees: $.....(provide amount claimed): $.....

(2) TITLEHOLDER INFORMATION (Complete if claim is based on title formerly held on sold property.)

(a) Nature of title (check one): .....Deed; .....Court Judgment;

.....Other (describe in detail) .....

(b) If your former title is recorded in the county's official records, list the following, if known: Recording date:.....; Instrument #:.....Book #:.....; Page #:.....

(c) Amount of surplus tax deed sale proceeds claimed: $.....

(d) Does the titleholder claim the subject property was homestead property? .....Yes .....No.

(3) I hereby swear or affirm that all of the above information is true and correct.

Date: .....

Signature: ..... STATE OF FLORIDA

.....COUNTY.

Sworn to or affirmed and signed before me on …(date)… by …(name of affiant)….

NOTARY PUBLIC or DEPUTY CLERK

…(Print, Type, or Stamp Commissioned Name of Notary)…

Personally known, or

Produced identification; .....

Identification Produced: .....

(4) A claim may be:

(a) Mailed using the United States Postal Service. The filing date is the postmark on the mailed claim;

(b) Delivered using either a commercial delivery service or in person. The filing date is the day of delivery; or

(c) Sent by fax or e-mail, as authorized by the clerk. The filing date is the date the clerk receives the fax or e-mail.

(5) Except for claims by a property owner, claims that are not filed on or before close of business on the 120th day after the date of the mailed notice as required by subsection (2), are barred. A person, other than the property owner, who fails to file a proper and timely claim is barred from receiving any disbursement of the surplus funds. The failure of any person described in s. 197.502(4), other than the property owner, to file a claim for surplus funds within the 120 days constitutes a waiver of interest in the surplus funds, and all claims thereto are forever barred.

[1](6) Within 90 days after the claim period expires, the clerk may either file an interpleader action in circuit court, if potentially conflicting claims to the funds exist, or pay the surplus funds according to the clerk's determination of the priority of claims using the information provided by the claimants under subsection (3). Fees and costs incurred by the clerk in determining whether an interpleader action should be filed shall be paid from the surplus funds. If the clerk files an interpleader action, the court shall determine the distribution of funds based upon the priority of liens filed. The clerk may move the court to award reasonable fees and costs from the interpleaded funds. An action to require payment of surplus funds is not ripe until the claim and review periods expire. The failure of a person described in s. 197.502(4), other than the property owner, to file a claim for surplus funds within the 120 days constitutes a waiver of all interest in the surplus funds, and all claims for them are forever barred.

[1](7) A holder of a recorded governmental lien, other than a federal government lien or ad valorem tax lien, must file a request for disbursement of surplus funds within 120 days after the mailing of the notice of surplus funds. The clerk or comptroller must disburse payments to each governmental unit to pay any lien of record held by a governmental unit against the property, including any tax certificate not incorporated in the tax deed application and any omitted taxes, before disbursing the surplus funds to nongovernmental claimants.

(8) The tax deed recipient may directly pay off all liens to governmental units that could otherwise have been requested from surplus funds, and, upon filing a timely claim under subsection (3) with proof of payment, the tax deed recipient may receive the same amount of funds from the surplus funds for all amounts paid to each governmental unit in the same priority as the original lienholder.

(9) If the clerk does not receive claims for surplus funds within the 120-day claim period, as required in subsection (5), there is a conclusive presumption that the legal titleholder of record described in s. 197.502(4)(a) is entitled to the surplus funds. The clerk must process the surplus funds in the manner provided in chapter 717, regardless of whether the legal titleholder is a resident of the state or not.

History.—s. 8, ch. 17457, 1935; CGL 1936 Supp. 999(143); s. 31, ch. 20722, 1941; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; ss. 22, 34, ch. 73-332; s. 4, ch. 77-354; s. 3, ch. 79-334; s. 6, ch. 81-284; s. 6, ch. 82-205; s. 196, ch. 85-342; s. 1030, ch. 95-147; s. 10, ch. 96-397; s. 2, ch. 2003-284; s. 90, ch. 2003-402; s. 51, ch. 2011-151; s. 8, ch. 2014-211; s. 3, ch. 2018-160.

Note.—Former ss. 194.22, 197.535, 197.291.

197.592 County delinquent tax lands; method and procedure for sale by county; certain lands conveyed to municipalities; extinction of liens.—

(1) Lands acquired by any county of the state for delinquent taxes in accordance with law which have not been previously sold or dedicated by the board of county commissioners may, at its discretion, be conveyed to the record fee simple owner of such lands as of the date the county obtained title to the lands. However, before any conveyance shall be made, the former owner of the lands may file with the board of county commissioners a verified written application which shall show:

(a) The description of the lands for which a conveyance is sought;

(b) The name and address of the former owner;

(c) The date title was acquired by the county;

(d) The price of the lands as previously fixed by resolution of the board of county commissioners, if this has been done;

(e) The use to which the lands were enjoyed by the record fee simple owner at the time of acquisition by the county;

(f) A brief statement of the facts and circumstances upon which the former owner bases the request for restitution of the described property;

(g) An offer to pay an amount equal to all taxes, including municipal taxes and liens, if any, which had become delinquent, together with interest and costs provided by law.

(2) In the event the described lands have not been assessed for taxes for the current year in which the petition is filed, the applicant shall pay, in addition, the taxes for current and omitted years, the latter amount to be determined by applicable millage for the omitted years and based on the last assessment of the described lands.

(3) Lands acquired by any county of the state for delinquent taxes in accordance with law which have not been previously sold, acquired for infill housing, or dedicated by the board of county commissioners, which the board of county commissioners has determined are not to be conveyed to the record fee simple owner in accordance with the provisions of subsections (1) and (2), and which are located within the boundaries of an incorporated municipality of the county shall be conveyed to the governing board of the municipality in which the land is located. Such lands conveyed to the municipality shall be freely alienable to the municipality without regard to third parties. Liens of record held by the county on such parcels conveyed to a municipality shall not survive the conveyance of the property to the municipality.

(4) Liens of record held by the county upon lands not conveyed in accordance with subsections (1) and (2) or subsection (3) shall not survive the conveyance of the property to the county.

History.—s. 1, ch. 22870, 1945; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 23, ch. 73-332; s. 197, ch. 85-342; s. 7, ch. 86-141; s. 6, ch. 99-190.

Note.—Former ss. 194.471, 197.655, 197.302.

197.593 Corrective county deeds without consideration or further notice.—As to all lands acquired by any county for delinquent taxes and thereafter described and recorded in the book designated “county lands acquired for delinquent taxes” on file in the office of the clerk of the circuit court and that have been through the procedures of public notice and public sale to the highest and best bidder and a conveyance issued by any county and the proceeds of the sale received by the county and the conveyance being invalid because the purchaser or one of the purchasers at the public sale and in the deed from the county was the clerk of the circuit court of the county, the board of county commissioners is authorized and empowered to convey the title to the lands to the record fee simple owners or the record grantees or successor grantees of the purchaser from the county and execute a proper conveyance therefor without further public notice or without further consideration.

History.—ss. 1, 2, ch. 57-827; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 198, ch. 85-342.

Note.—Former ss. 194.601, 197.690, 197.306.

197.602 Reimbursement required in challenges to the validity of a tax deed.—

(1) If a party successfully challenges the validity of a tax deed in an action at law or equity, but the taxes for which the tax deed was sold were not paid before the tax deed was issued, the party shall pay to the party against whom the judgment or decree is entered:

(a) The amount paid for the tax deed and all taxes paid upon the land, together with 12 percent interest thereon per year from the date of the issuance of the tax deed;

(b) All legal expenses in obtaining the tax deed, including publication of notice and clerk's fees for issuing and recording the tax deed; and

(c) The fair cash value of all maintenance and permanent improvements made upon the land by the holders under the tax deed.

(2) In an action to challenge the validity of a tax deed, the prevailing party is entitled to all reasonable litigation expenses, including attorney's fees.

(3) The court shall determine the amount of the expenses for which a party shall be reimbursed. The tax deed holder or anyone holding under the tax deed has a prior lien on the land for the payment of the expenses that must be reimbursed to such persons.

History.—s. 64, ch. 4322, 1895; GS 592; s. 61, ch. 5596, 1907; RGS 795; s. 3, ch. 12409, 1927; CGL 1026; ss. 1, 2, ch. 23637, 1947; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 50, ch. 77-104; s. 47, ch. 82-226; s. 199, ch. 85-342; s. 52, ch. 2011-151.

Note.—Former ss. 196.07, 197.310, 197.166, 197.353.

197.603 Declaration of legislative findings and intent.—The Legislature finds that the state has a strong interest in ensuring due process and public confidence in a uniform, fair, efficient, and accountable collection of property taxes by county tax collectors. Therefore, tax collections shall be supervised by the Department of Revenue pursuant to s. 195.002(1). The Legislature intends that the property tax collection authorized by this chapter under s. 9(a), Art. VII of the State Constitution be free from the influence or the appearance of influence of the local governments that levy property taxes and receive property tax revenues.

History.—s. 58, ch. 2011-151.

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CHAPTER 200

DETERMINATION OF MILLAGE

200.001 Millages; definitions and general provisions.—

(1) County millages shall be composed of four categories of millage rates, as follows:

(a) General county millage, which shall be that nonvoted millage rate set by the governing body of the county.

(b) County debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(c) County voted millage, which shall be that millage rate set by the governing body of the county as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution.

(d) County dependent special district millage, as provided in subsection (5).

(2) Municipal millages shall be composed of four categories of millage rates, as follows:

(a) General municipal millage, which shall be that nonvoted millage rate set by the governing body of the municipality.

(b) Municipal debt service millage, which shall be that millage rate necessary to raise taxes for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(c) Municipal voted millage, which shall be that millage rate set by the governing body of the municipality as authorized by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution.

(d) Municipal dependent special district millage, as provided in subsection (5).

(3) School millages shall be composed of five categories of millage rates, as follows:

(a) Nonvoted required school operating millage, which shall be that nonvoted millage rate set by the county school board for current operating purposes and imposed pursuant to s. 1011.60(6).

(b) Nonvoted discretionary school operating millage, which shall be that nonvoted millage rate set by the county school board for operating purposes other than the rate imposed pursuant to s. 1011.60(6) and other than the rate authorized in s. 1011.71(2).

(c) Voted district school operating millage, which shall be that millage rate set by the district school board for current school operating purposes as authorized by the electors pursuant to s. 9(b), Art. VII of the State Constitution.

(d) Nonvoted district school capital improvement millage, which shall be that millage rate set by the district school board for capital improvements as authorized in s. 1011.71(2).

(e) Voted district school debt service millage, which shall be that millage rate set by the district school board as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(4) Independent special district millage shall be that millage rate set by the governing body of an independent special district, which shall be identified:

(a) As to whether authorized by a special act approved by the electors pursuant to s. 9(b), Art. VII of the State Constitution, authorized pursuant to s. 15, Art. XII of the State Constitution, or otherwise authorized; and

(b) As to whether levied countywide, less than countywide, or on a multicounty basis.

(5) Dependent special district millage shall be that millage rate set by the board of county

commissioners or the governing body of a municipality, ex officio or otherwise, which shall be identified as to the area covered; as to the taxing authority to which the district is dependent; and as to whether authorized by a special act, authorized by a special act and approved by the electors, authorized pursuant to s. 15, Art. XII of the State Constitution, authorized by s. 125.01(1)(q), or otherwise authorized.

(6) At any time millage rates are published for the purpose of giving notice, the rates shall be stated in terms of dollars and cents per thousand dollars of assessed property value.

(7) Millages shall be fixed only by ordinance or resolution of the governing body of the taxing authority in the manner specifically provided by general law or by special act.

(8)(a) "County" means a political subdivision of the state as established pursuant to s. 1, Art. VIII of the State Constitution.

(b) "Municipality" means a municipality created pursuant to general or special law but excludes metropolitan and consolidated governments as provided in s. 6(e) and (f), Art. VIII of the State Constitution, which shall be considered county governments. Such municipality must have held an election for its legislative body pursuant to law and established such a legislative body which meets pursuant to law.

(c) "Special district" means a special district as defined in s. 189.012.

(d) "Dependent special district" means a dependent special district as defined in s. 189.012. Dependent special district millage, when added to the millage of the governing body to which it is dependent, shall not exceed the maximum millage applicable to such governing body.

(e) "Independent special district" means an independent special district as defined in s. 189.012, with the exception of a downtown development authority established prior to the effective date of the 1968 State Constitution as an independent body, either appointed or elected, regardless of whether or not the budget is approved by the local governing body, if the district levies a millage authorized as of the effective date of the 1968 State Constitution. Independent special district millage shall not be levied in excess of a millage amount authorized by general law and approved by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution, except for those independent special districts levying millage for water management purposes as provided in that section and municipal service taxing units as specified in s. 125.01(1)(q) and (r). However, independent special district millage authorized as of the date the 1968 State Constitution became effective need not be so approved, pursuant to s. 2, Art. XII of the State Constitution.

(f) "Voted millage" or "voted levies" means ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than 2 years by vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution or ad valorem taxes levied for purposes provided in s. 12, Art. VII of the State Constitution. "Voted millage" does not include levies approved by voter referendum not required by general law or the State Constitution.

(g) "Aggregate millage rate" means that millage rate obtained from the quotient of the sum of all ad valorem taxes levied by the governing body of a county or municipality for countywide or municipality-wide purposes, respectively, plus the ad valorem taxes levied for all districts dependent to the governing body divided by the total taxable value of the county or municipality.

(h) "Dedicated increment value" means the proportion of the cumulative increase in taxable value within a defined geographic area used to determine a tax increment amount to be paid to a redevelopment trust fund pursuant to s. 163.387(2)(a) or to be paid or applied pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure. Upon creating any obligation for payment to a redevelopment trust fund or otherwise pursuant to an ordinance, resolution, or agreement to fund a project or to finance essential infrastructure based on an increase in assessed value, the taxing authority shall certify to the property appraiser the boundaries of the designated geographic area and the date of the most recent assessment roll used in connection with the taxation of such property prior to creation of the obligation. If the increment amount payment is not based on a specific proportion of the cumulative increase in taxable value within a defined

geographic area, such value shall be reduced by multiplying by a proportion calculated by dividing the payment in the prior year, if any, by the product of the millage rate in the prior year and the cumulative increase in taxable value within the defined geographic area in the prior year. For tax years beginning on or after January 1, 2008, information provided to the property appraiser after May 1 of any year may not be used for the current year's certification.

(i) "Per capita Florida personal income" means Florida nominal personal income for the four quarters ending the prior September 30, as published by the Bureau of Economic Analysis of the United States Department of Commerce, or its successor, divided by the prior April 1 official estimate of Florida resident population pursuant to s. 186.901, which shall be reported by the Office of Economic and Demographic Research by April 1 of each year.

(j) "Total county ad valorem taxes levied" means all property taxes other than voted levies levied by a county, any municipal service taxing units of that county, and any special districts dependent to that county in a fiscal year.

(k) "Total municipal ad valorem taxes levied" means all property taxes other than voted levies levied by a municipality and any special districts dependent to that municipality in a fiscal year.

(l) "Maximum total county ad valorem taxes levied" means the total taxes levied by a county, municipal service taxing units of that county, and special districts dependent to that county at their individual maximum millages, calculated pursuant to s. 200.065(5)(a) for fiscal years 2009-2010 and thereafter.

(m) "Maximum total municipal ad valorem taxes levied" means the total taxes levied by a municipality and special districts dependent to that municipality at their individual maximum millages, calculated pursuant to s. 200.065(5)(b) for fiscal years 2009-2010 and thereafter.

History.—s. 9, ch. 73-349; s. 27, ch. 80-274; s. 13, ch. 82-154; s. 9, ch. 83-204; s. 60, ch. 83-217; ss. 1, 2, ch. 86-153; s. 3, ch. 87-103; s. 6, ch. 87-239; s. 57, ch. 89-169; s. 1, ch. 90-172; s. 43, ch. 90-288; s. 51, ch. 94-232; s. 910, ch. 2002-387; s. 1, ch. 2007-321; s. 36, ch. 2008-4; s. 77, ch. 2014-22; s. 16, ch. 2016-10.

Note.—Former s. 200.191.

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 appraiser 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.

200.065 Method of fixing millage.—

(1) Upon completion of the assessment of all property pursuant to s. 193.023, the property appraiser shall certify to each taxing authority the taxable value within the jurisdiction of the taxing authority. This certification shall include a copy of the statement required to be submitted under s. 195.073(3), as applicable to that taxing authority. The form on which the certification is made shall include instructions to each taxing authority describing the proper method of computing a millage rate which, exclusive of new construction, additions to structures, deletions, increases in the value of improvements that have undergone a substantial rehabilitation which increased the assessed value of such improvements by at least 100 percent, property added due to geographic boundary changes, total taxable value of tangible personal property within the jurisdiction in excess of 115 percent of the previous year's total taxable value, and any dedicated increment value, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year less the amount, if any, paid or applied as a consequence of an obligation measured by the dedicated increment value. That millage rate shall be known as the "rolled-back rate." The property appraiser shall also include instructions, as prescribed by the Department of Revenue, to each county and municipality, each special district dependent to a county or municipality, each municipal service taxing unit, and each independent special district describing the proper method of computing the millage rates and taxes levied as specified in subsection (5). The Department of Revenue shall prescribe the instructions and forms that are necessary to administer this subsection and subsection (5). The information provided pursuant to this subsection shall also be sent to the tax collector by the property appraiser at the time it is sent to each taxing authority.

(2) No millage shall be levied until a resolution or ordinance has been approved by the governing board of the taxing authority which resolution or ordinance must be approved by the taxing authority according to the following procedure:

(a)1. Upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes. In computing proposed or final millage rates, each taxing authority shall utilize not less than 95 percent of the taxable value certified pursuant to subsection (1).

2. The tentative budget of the county commission shall be prepared and submitted in accordance with s. 129.03.

3. The tentative budget of the school district shall be prepared and submitted in accordance with chapter 1011, provided that the date of submission shall not be later than 24 days after certification of value pursuant to subsection (1).

4. Taxing authorities other than the county and school district shall prepare and consider tentative and final budgets in accordance with this section and applicable provisions of law, including budget procedures applicable to the taxing authority, provided such procedures do not conflict with general law.

(b) Within 35 days of certification of value pursuant to subsection (1), each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069. The deadline for mailing the notice shall be the later of 55 days after certification of value pursuant to subsection (1) or 10 days after either the date the tax roll is approved or the interim roll procedures under s. 193.1145 are instituted. However, for counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, if mailing is not possible during the state of emergency, the property appraiser may post the notice on the county's website. If the deadline for mailing the notice of proposed property taxes is 10 days after the date the tax roll is approved or the interim roll procedures are instituted, all subsequent deadlines provided in this section shall be extended. In addition, the deadline for mailing the notice may be extended for 30 days in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252, and property appraisers may use alternate methods of distribution only when mailing the notice is not possible. In such event, however, property appraisers must work with county tax collectors to ensure the timely assessment and collection of taxes. The number of days by which the deadlines shall be extended shall equal the number of days by which the deadline for mailing the notice of proposed taxes is extended beyond 55 days after certification. If any taxing authority fails to provide the information required in this paragraph to the property appraiser in a timely fashion, the taxing authority shall be prohibited from levying a millage rate greater than the rolled-back rate computed pursuant to subsection (1) for the upcoming fiscal year, which rate shall be computed by the property appraiser and used in preparing the notice of proposed property taxes. Each multicounty taxing authority that levies taxes in any county that has extended the deadline for mailing the notice due to a declared state of emergency and that has noticed hearings in other counties must advertise the hearing at which it intends to adopt a tentative budget and millage rate in a newspaper of general paid circulation within each county not less than 2 days or more than 5 days before the hearing.

(c) Within 80 days of the certification of value pursuant to subsection (1), but not earlier than 65 days after certification, the governing body of each taxing authority shall hold a public hearing on the tentative budget and proposed millage rate. Prior to the conclusion of the hearing, the governing body of the taxing authority shall amend the tentative budget as it sees fit, adopt the amended tentative budget, recompute its proposed millage rate, and publicly announce the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate computed pursuant to subsection (1). That percent shall be characterized as the percentage increase in property taxes tentatively adopted by the governing body.

(d) Within 15 days after the meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of general circulation in the county as provided in subsection (3), its intent to finally adopt a millage rate and budget. A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more than 5 days after the day that the advertisement is first published. In the event of a need to postpone or recess the final meeting due to a declared state of emergency, the taxing authority may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The taxing authority shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted

on the taxing authority's website. During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget, and adopt a resolution or ordinance stating the millage rate to be levied. The resolution or ordinance shall state the percent, if any, by which the millage rate to be levied exceeds the rolled-back rate computed pursuant to subsection (1), which shall be characterized as the percentage increase in property taxes adopted by the governing body. The adoption of the budget and the millage-levy resolution or ordinance shall be by separate votes. For each taxing authority levying millage, the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied shall be publicly announced before the adoption of the millage-levy resolution or ordinance. In no event may the millage rate adopted pursuant to this paragraph exceed the millage rate tentatively adopted pursuant to paragraph (c). If the rate tentatively adopted pursuant to paragraph (c) exceeds the proposed rate provided to the property appraiser pursuant to paragraph (b), or as subsequently adjusted pursuant to subsection (11), each taxpayer within the jurisdiction of the taxing authority shall be sent notice by first-class mail of his or her taxes under the tentatively adopted millage rate and his or her taxes under the previously proposed rate. The notice must be prepared by the property appraiser, at the expense of the taxing authority, and must generally conform to the requirements of s. 200.069. If such additional notice is necessary, its mailing must precede the hearing held pursuant to this paragraph by not less than 10 days and not more than 15 days.

(e)1. In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage over the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions before adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate before adopting its tentative or final budget.

2. These hearings shall be held after 5 p.m. if scheduled on a day other than Saturday. No hearing shall be held on a Sunday. The county commission shall not schedule its hearings on days scheduled for hearings by the school board. The hearing dates scheduled by the county commission and school board shall not be utilized by any other taxing authority within the county for its public hearings. However, in counties for which a state of emergency was declared by executive order or proclamation of the Governor pursuant to chapter 252 and the rescheduling of hearings on the same day is unavoidable, the county commission and school board must conduct their hearings at different times, and other taxing authorities must schedule their hearings so as not to conflict with the times of the county commission and school board hearings. A multicounty taxing authority shall make every reasonable effort to avoid scheduling hearings on days utilized by the counties or school districts within its jurisdiction. Tax levies and budgets for dependent special taxing districts shall be adopted at the hearings for the taxing authority to which such districts are dependent, following such discussion and adoption of levies and budgets for the superior taxing authority. A taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. If, due to circumstances beyond the control of the taxing authority, including a state of emergency declared by executive order or proclamation of the Governor pursuant to chapter 252, the hearing provided for in paragraph (c) or paragraph (d) is recessed or postponed, the taxing authority shall publish a notice in a newspaper of general paid circulation in the county. The notice shall state the time and place for the continuation of the hearing and shall be published at least 2 days but not more than 5 days before the date the hearing will be continued. In the event of postponement or recess

due to a declared state of emergency, all subsequent dates in this section shall be extended by the number of days of the postponement or recess. Notice of the postponement or recess must be in writing by the affected taxing authority to the tax collector, the property appraiser, and the Department of Revenue within 3 calendar days after the postponement or recess. In the event of such extension, the affected taxing authority must work with the county tax collector and property appraiser to ensure timely assessment and collection of taxes.

(f)1. Notwithstanding any provisions of paragraph (c) to the contrary, each school district shall advertise its intent to adopt a tentative budget in a newspaper of general circulation pursuant to subsection (3) within 29 days of certification of value pursuant to subsection (1). Not less than 2 days or more than 5 days thereafter, the district shall hold a public hearing on the tentative budget pursuant to the applicable provisions of paragraph (c). In the event of postponement or recess due to a declared state of emergency, the school district may postpone or recess the hearing for up to 7 days and shall post a prominent notice at the place of the original hearing showing the date, time, and place where the hearing will be reconvened. The posted notice shall measure not less than 8.5 by 11 inches. The school district shall make every reasonable effort to provide reasonable notification of the continued hearing to the taxpayers. The information must also be posted on the school district's website.

2. Notwithstanding any provisions of paragraph (b) to the contrary, each school district shall advise the property appraiser of its recomputed proposed millage rate within 35 days of certification of value pursuant to subsection (1). The recomputed proposed millage rate of the school district shall be considered its proposed millage rate for the purposes of paragraph (b).

3. Notwithstanding any provisions of paragraph (d) to the contrary, each school district shall hold a public hearing to finalize the budget and adopt a millage rate within 80 days of certification of value pursuant to subsection (1), but not earlier than 65 days after certification. The hearing shall be held in accordance with the applicable provisions of paragraph (d), except that a newspaper advertisement need not precede the hearing.

(g) Notwithstanding other provisions of law to the contrary, a taxing authority may:

1. Expend moneys based on its tentative budget after adoption pursuant to paragraph (c) and until such time as its final budget is adopted pursuant to paragraph (d), only if the fiscal year of the taxing authority begins prior to adoption of the final budget or, in the case of a school district, if the fall term begins prior to adoption of the final budget; or

2. Readopt its prior year's adopted final budget, as amended, and expend moneys based on that budget until such time as its tentative budget is adopted pursuant to paragraph (c), only if the fiscal year of the taxing authority begins prior to adoption of the tentative budget. The readopted budget shall be adopted by resolution without notice pursuant to this section at a duly constituted meeting of the governing body.

(3) The advertisement shall be published as provided in chapter 50. If the advertisement is published in the print edition of a newspaper, the advertisement must be no less than one-quarter page in size of a standard size or a tabloid size newspaper, and the headline in the advertisement 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 in the county or in a geographically limited insert of such newspaper. The geographic boundaries in which such insert is circulated shall include the geographic boundaries of the taxing authority. It is the legislative intent that, whenever possible, the advertisement appear in a newspaper that is published at least weekly unless the only newspaper in the county is published less than weekly, or that the advertisement appear in a geographically limited insert of such newspaper which insert is published throughout the taxing authority's jurisdiction at least twice each week. It is further the legislative intent that the newspaper selected be one of general interest and readership in the community pursuant to chapter 50.

(a) For taxing authorities other than school districts which have tentatively adopted a millage rate in excess of 100 percent of the rolled-back rate

computed pursuant to subsection (1), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The ...(name of the taxing authority)... has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy .....$XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes ..... ($XX,XXX,XXX)

C. Actual property tax levy ..$XX,XXX,XXX

This year's proposed tax levy .....$XX,XXX,XXX

All concerned citizens are invited to attend a public hearing on the tax increase to be held on ...(date and time)... at ...(meeting place)....

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

(b) In all instances in which the provisions of paragraph (a) are inapplicable for taxing authorities other than school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The ...(name of taxing authority)... has tentatively adopted a budget for ...(fiscal year).... A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on ...(date and time)... at ...(meeting place)....

(c) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy nonvoted millage in excess of the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be in the following form:

NOTICE OF PROPOSED TAX INCREASE

The ...(name of school district)... will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy .....$XX,XXX,XXX

B. Less tax reductions due to Value Adjustment Board and other assessment changes .....($XX,XXX,XXX)

C. Actual property tax levy ..$XX,XXX,XXX

This year's proposed tax levy.....$XX,XXX,XXX

A portion of the tax levy is required under state law in order for the school board to receive $...(amount A)... in state education grants. The required portion has ...(increased or decreased)... by ...(amount B)... percent and represents approximately ...(amount C)... of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on ...(date and time)... at ...(meeting place)....

A DECISION on the proposed tax increase and the budget will be made at this hearing.

1. AMOUNT A shall be an estimate, provided by the Department of Education, of the amount to be received in the current fiscal year by the district from state appropriations for the Florida Education Finance Program.

2. AMOUNT B shall be the percent increase over the rolled-back rate necessary to levy only the required local effort in the current fiscal year, computed as though in the preceding fiscal year only the required local effort was levied.

3. AMOUNT C shall be the quotient of required local-effort millage divided by the total proposed nonvoted millage, rounded to the nearest tenth and stated in words; however, the stated amount shall not exceed nine-tenths.

(d) For school districts which have proposed a millage rate in excess of 100 percent of the rolled-back rate computed pursuant to subsection (1) and which propose to levy as nonvoted millage only the minimum amount required pursuant to s. 1011.60(6), the advertisement shall be the same as provided in paragraph (c), except that the second and third paragraphs shall be replaced with the following paragraph:

This increase is required under state law in order for the school board to receive $...(amount A)... in state education grants.

(e) In all instances in which the provisions of paragraphs (c) and (d) are inapplicable for school districts, the advertisement shall be in the following form:

NOTICE OF BUDGET HEARING

The ...(name of school district)... will soon consider a budget for ...(fiscal year).... A public hearing to make a DECISION on the budget AND TAXES will be held on ...(date and time)... at ...(meeting place)....

(f) In lieu of publishing the notice set out in this subsection, the taxing authority may mail a copy of the notice to each elector residing within the jurisdiction of the taxing authority.

(g) In the event that the mailing of the notice of proposed property taxes is delayed beyond September 3 in a county, any multicounty taxing authority which levies ad valorem taxes within that county shall advertise its intention to adopt a tentative budget and millage rate in a newspaper of within that county which meets the requirements of chapter 50, as provided in this subsection, and shall hold the hearing required pursuant to paragraph (2)(c) not less than 2 days or more than 5 days thereafter, and not later than September 18. The advertisement shall be in the following form, unless the proposed millage rate is less than or equal to the rolled-back rate, computed pursuant to subsection (1), in which case the advertisement shall be as provided in paragraph (e):

NOTICE OF TAX INCREASE

The ...(name of the taxing authority)... proposes to increase its property tax levy by ...(percentage of increase over rolled-back rate)... percent.

All concerned citizens are invited to attend a public hearing on the proposed tax increase to be held on ...(date and time)... at ...(meeting place)....

(h) In no event shall any taxing authority add to or delete from the language of the advertisements as specified herein unless expressly authorized by law, except that, if an increase in ad valorem tax rates will affect only a portion of the jurisdiction of a taxing authority, advertisements may include a map or geographical description of the area to be affected and the proposed use of the tax revenues under consideration. In addition, if published in the print edition of the newspaper or only published on the Internet in accordance with s. 50.0211(5), the map must be included in the online advertisement required by s. 50.0211. The advertisements required herein shall not be accompanied, preceded, or followed by other advertising or notices which conflict with or modify the substantive content prescribed herein.

(i) The advertisements required pursuant to paragraphs (b) and (e) need not be one-quarter page in size or have a headline in type no smaller than 18 point.

(j) The amounts to be published as percentages of increase over the rolled-back rate pursuant to this subsection shall be based on aggregate millage rates and shall exclude voted millage levies unless expressly provided otherwise in this subsection.

(k) Any taxing authority which will levy an ad valorem tax for an upcoming budget year but does not levy an ad valorem tax currently shall, in the advertisement specified in paragraph (a), paragraph (c), paragraph (d), or paragraph (g), replace the phrase “increase its property tax levy by ...(percentage of increase over rolled-back rate)... percent” with the phrase “impose a new property tax levy of $...(amount)... per $1,000 value.”

(l) Any advertisement required pursuant to this section shall be accompanied by an adjacent notice meeting the budget summary requirements of s. 129.03(3)(b). Except for those taxing authorities proposing to levy ad valorem taxes for the first time, the following statement shall appear in the budget summary in boldfaced type immediately following the heading, if the applicable percentage is greater than zero:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF ...(name of taxing authority)... ARE ...(percent rounded to one decimal place)... MORE THAN LAST YEAR’S TOTAL OPERATING EXPENDITURES.

For purposes of this paragraph, “proposed operating budget expenditures” or “operating expenditures” means all moneys of the local government, including dependent special districts, that:

1. Were or could be expended during the applicable fiscal year, or

2. Were or could be retained as a balance for future spending in the fiscal year.

Provided, however, those moneys held in or used in trust, agency, or internal service funds, and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal, shall be excluded.

(4) The resolution or ordinance approved in the manner provided for in this section shall be forwarded to the property appraiser and the tax collector within 3 days after the adoption of such resolution or ordinance. No millage other than that approved by referendum may be levied until the resolution or ordinance to levy required in subsection (2) is approved by the governing board of the taxing authority and submitted to the property appraiser and the tax collector. The receipt of the resolution or ordinance by the property appraiser shall be considered official notice of the millage rate approved by the taxing authority, and that millage rate shall be the rate applied by the property appraiser in extending the rolls pursuant to s. 193.122, subject to the provisions of subsection (6). These submissions shall be made within 101 days of certification of value pursuant to subsection (1).

(5) In each fiscal year:

(a) The maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:

1. A rate of not more than 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, may be adopted if approved by a two-thirds vote of the membership of the governing body of the county, municipality, or independent district; or

2. A rate in excess of 110 percent may be adopted if approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

(b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is still in

session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be reduced so that total taxes levied do not exceed the maximum.

Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII of the State Constitution of 1968, which is granted the authority in the State Constitution to exercise all the powers conferred now or hereafter by general law upon municipalities and which exercises such powers in the unincorporated area shall be recognized as a municipality under this subsection. For a downtown development authority established before the effective date of the 1968 State Constitution which has a millage that must be approved by a municipality, the governing body of that municipality shall be considered the governing body of the downtown development authority for purposes of this subsection.

(6) Prior to extension of the rolls pursuant to s. 193.122, the property appraiser shall notify each taxing authority of the aggregate change in the assessment roll, if any, from that certified pursuant to subsection (1), including, but not limited to, those changes which result from actions by the value adjustment board or from corrections of errors in the assessment roll. Municipalities, counties, school boards, and water management districts may adjust administratively their adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 1 percent with the taxable value shown on the roll to be extended. Any other taxing authority may adjust administratively its adopted millage rate without a public hearing if the taxable value within the jurisdiction of the taxing authority as certified pursuant to subsection (1) is at variance by more than 3 percent with the taxable value shown on the roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to levies required by law to be a specific millage amount. Not later than 3 days after receipt of notification pursuant to this subsection, each affected taxing authority shall certify to the property appraiser its adjusted adopted rate. Failure to so certify shall constitute waiver of the adjustment privilege.

(7) Nothing contained in this section shall serve to extend or authorize any millage in excess of the maximum millage permitted by law or prevent the reduction of millage.

(8) The property appraiser shall deliver to the presiding officer of each taxing authority within the county, on June 1, an estimate of the total assessed value of nonexempt property for the current year for budget planning purposes.

(9) Multicounty taxing authorities are subject to the provisions of this section. The term "taxable value" means the taxable value of all property subject to taxation by the authority. If a multicounty taxing authority has not received a certification pursuant to subsection (1) from a county by July 15, it shall compute its proposed millage rate and rolled-back rate based upon estimates of taxable value supplied by the Department of Revenue. All dates for public hearings and advertisements specified in this section shall, with respect to multicounty taxing authorities, be computed as though certification of value pursuant to subsection (1) were made July 1. The multicounty district shall add the following sentence to the advertisement set forth in paragraphs (3)(a) and (g): This tax increase is applicable to ...(name of county or counties)....

(10)(a) In addition to the notice required in subsection (3), a district school board shall publish a second notice of intent to levy additional taxes under s. 1011.71(2) or (3). The notice shall specify the projects or number of school buses anticipated to be funded by the additional taxes and shall be published in the size, within the time periods, adjacent to, and in substantial conformity with the advertisement required under subsection (3). The projects shall be listed in priority within each category as follows: construction and remodeling; maintenance, renovation, and repair; motor vehicle purchases; new and replacement equipment; payments for educational facilities and sites due under a lease-purchase agreement; payments for renting and leasing educational facilities and sites;

payments of loans approved pursuant to ss. 1011.14 and 1011.15; payment of costs of compliance with environmental statutes and regulations; payment of premiums for property and casualty insurance necessary to insure the educational and ancillary plants of the school district; payment of costs of leasing relocatable educational facilities; and payments to private entities to offset the cost of school buses pursuant to s. 1011.71(2)(i). The additional notice shall be in the following form, except that if the district school board is proposing to levy the same millage under s. 1011.71(2) or (3) which it levied in the prior year, the words "continue to" shall be inserted before the word "impose" in the first sentence, and except that the second sentence of the second paragraph shall be deleted if the district is advertising pursuant to paragraph (3)(e):

NOTICE OF TAX FOR SCHOOL
CAPITAL OUTLAY

The ...(name of school district)... will soon consider a measure to impose a ...(number)... mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of ...(number)... mills for operating expenses and is proposed solely at the discretion of the school board. THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately $...(amount)..., to be used for the following projects:

...(list of capital outlay projects)...

All concerned citizens are invited to a public hearing to be held on ...(date and time)... at ...(meeting place)....

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

(b) In the event a school district needs to amend the list of capital outlay projects previously advertised and adopted, a notice of intent to amend the notice of tax for school capital outlay shall be published in conformity with the advertisement required in subsection (3). A public hearing to adopt the amended project list shall be held not less than 2 days nor more than 5 days after the day the advertisement is first published. The projects should be listed under each category of new, amended, or deleted projects in the same order as required in paragraph (a). The notice shall appear in the following form, except that any of the categories of new, amended, or deleted projects may be omitted if not appropriate for the changes proposed:

AMENDED NOTICE OF TAX FOR
SCHOOL CAPITAL OUTLAY

The School Board of ...(name)... County will soon consider a measure to amend the use of property tax for the capital outlay projects previously advertised for the ...(year)... to ...(year)... school year.

New projects to be funded:

...(list of capital outlay projects)...

Amended projects to be funded:

...(list of capital outlay projects)...

Projects to be deleted:

...(list of capital outlay projects)...

All concerned citizens are invited to a public hearing to be held on ...(date and time)... at ...(meeting place)....

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

(11) Notwithstanding the provisions of paragraph (2)(b) and s. 200.069(4)(f) to the contrary, the proposed millage rates provided to the property appraiser by the taxing authority, except for millage rates adopted by referendum, for rates authorized by s. 1011.71, and for rates required by law to be in a specified millage amount, shall be adjusted in the event that a review notice is issued pursuant to s. 193.1142(4) and the taxable value on the approved roll is at variance with the taxable value certified pursuant to subsection (1). The

adjustment shall be made by the property appraiser, who shall notify the taxing authorities affected by the adjustment within 5 days of the date the roll is approved pursuant to s. 193.1142(4). The adjustment shall be such as to provide for no change in the dollar amount of taxes levied from that initially proposed by the taxing authority.

(12) The time periods specified in this section shall be determined by using the date of certification of value pursuant to subsection (1) or July 1, whichever date is later, as day 1. The time periods shall be considered directory and may be shortened, provided:

(a) No public hearing which is preceded by a mailed notice occurs earlier than 10 days following the mailing of such notice;

(b) Any public hearing preceded by a newspaper advertisement is held not less than 2 days or more than 5 days following publication of such advertisement; and

(c) The property appraiser coordinates such shortening of time periods and gives written notice to all affected taxing authorities; however, no taxing authority shall be denied its right to the full-time periods allowed in this section.

(13)(a) Any taxing authority in violation of this section, other than subsection (5), shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department of Revenue.

(b) Within 30 days of the deadline for certification of compliance required by s. 200.068, the department shall notify any taxing authority in violation of this section, other than subsection (5), that it is subject to paragraph (c). Except for revenues from voted levies or levies imposed pursuant to s. 1011.60(6), the revenues of any taxing authority in violation of this section, other than subsection (5), collected in excess of the rolled-back rate shall be held in escrow until the process required by paragraph (c) is completed and approved by the department. The department shall direct the tax collector to so hold such funds.

(c) Any taxing authority so noticed by the department shall repeat the hearing and notice process required by paragraph (2)(d), except that:

1. The advertisement shall appear within 15 days of notice from the department.

2. The advertisement, in addition to meeting the requirements of subsection (3), shall contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

3. The millage newly adopted at this hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted.

4. If the newly adopted millage is less than the amount previously forwarded pursuant to subsection (4), any moneys collected in excess of the new levy shall be held in reserve until the subsequent fiscal year and shall then be utilized to reduce ad valorem taxes otherwise necessary.

(d) If any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5) because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(3) and this subsection. If the executive director of the Department of Revenue determines that any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county is in violation of subsection (5), the Department of Revenue and the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county shall follow the procedures set forth in this paragraph or paragraph (e). During the pendency of any procedure under paragraph (e) or any administrative or judicial action to challenge any action taken under this subsection, the tax collector shall hold in escrow any revenues collected

by the noncomplying county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county in excess of the amount allowed by subsection (5), as determined by the executive director. Such revenues shall be held in escrow until the process required by paragraph (e) is completed and approved by the department. The department shall direct the tax collector to so hold such funds. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county remedies the noncompliance, any moneys collected in excess of the new levy or in excess of the amount allowed by subsection (5) shall be held in reserve until the subsequent fiscal year and shall then be used to reduce ad valorem taxes otherwise necessary. If the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county does not remedy the noncompliance, the provisions of s. 218.63 shall apply.

(e) The following procedures shall be followed when the executive director notifies any county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county that he or she has determined that such taxing authority is in violation of subsection (5):

1. Within 30 days after the deadline for certification of compliance required by s. 200.068, the executive director shall notify any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county of his or her determination regarding subsection (5) and that such taxing authority is subject to subparagraph 2.

2. Any taxing authority so noticed by the executive director shall repeat the hearing and notice process required by paragraph (2)(d), except that:

a. The advertisement shall appear within 15 days after notice from the executive director.

b. The advertisement, in addition to meeting the requirements of subsection (3), must contain the following statement in boldfaced type immediately after the heading:

THE PREVIOUS NOTICE PLACED BY THE ...(name of taxing authority)... HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

c. The millage newly adopted at such hearing shall not be forwarded to the tax collector or property appraiser and may not exceed the rate previously adopted or the amount allowed by subsection (5). Each taxing authority provided notice pursuant to this paragraph shall recertify compliance with this chapter as provided in this section within 15 days after the adoption of a millage at such hearing.

d. The determination of the executive director shall be superseded if the executive director determines that the county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has remedied the noncompliance. Such noncompliance shall be determined to be remedied if any such taxing authority provided notice by the executive director pursuant to this paragraph adopts a new millage that does not exceed the maximum millage allowed for such taxing authority under paragraph (5)(a), or if any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county adopts a lower millage sufficient to reduce the total taxes levied such that total taxes levied do not exceed the maximum as provided in paragraph (5)(b).

e. If any such county or municipality, dependent special district of such county or municipality, or municipal service taxing unit of such county has not remedied the noncompliance or recertified compliance with this chapter as provided in this paragraph, and the executive director determines that the noncompliance has not been remedied or compliance has not been recertified, the county or municipality shall forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as described in s. 218.63(2) and (3) and this subsection.

f. The determination of the executive director is not subject to chapter 120.

(14)(a) If the notice of proposed property taxes mailed to taxpayers under this section contains an error, the property appraiser, in lieu of mailing a corrected notice to all taxpayers, may correct the error by mailing a short form of the notice to those taxpayers affected by the error and its correction. The notice shall be prepared by the property appraiser at the expense of the taxing authority which caused the error or at the property appraiser's expense if he or she caused the error. The form of the notice must be approved by the executive director of the Department of Revenue or the executive director's designee. If the error involves only the date and time of the public hearings required by this section, the property appraiser, with the permission of the taxing authority affected by the error, may correct the error by advertising the corrected information in a newspaper of general circulation in the county as provided in subsection (3).

(b) Errors that may be corrected in this manner are:

1. Incorrect location, time, or date of a public hearing.

2. Incorrect assessed, exempt, or taxable value.

3. Incorrect amount of taxes as reflected in column one, column two, or column three of the notice; and

4. Any other error as approved by the executive director of the Department of Revenue or the executive director's designee.

(15) The provisions of this section shall apply to all taxing authorities in this state which levy ad valorem taxes, and shall control over any special law which is inconsistent or in conflict with this section, except to the extent the special law expressly exempts a taxing authority from the provisions of this section. This subsection is a clarification of existing law, and in the absence of such express exemption, no past or future budget or levy of taxes shall be set aside upon the ground that the taxing authority failed to comply with any special law prescribing a schedule or procedure for such adoption which is inconsistent or in conflict with the provisions of this section.

History.— s. 13, ch. 73-172; s. 16, ch. 74-234; ss. 1, 2, ch. 75-68; s. 19, ch. 76-133; s. 1, ch. 77-102; s. 1, ch. 77-174; s. 1, ch. 78-228; ss. 2, 9, ch. 80-261; s. 25, ch. 80-274; s. 14, ch. 82-154; s. 12, ch. 82-208; ss. 4, 11, 25, 72, 80, ch. 82-226; s. 5, ch. 82-388; s. 2, ch. 82-399; s. 28, ch. 83-204; s. 61, ch. 83-217; s. 2, ch. 84-164; s. 20, ch. 84-356; s. 1, ch. 86-190; s. 12, ch. 86-300; s. 5, ch. 87-284; s. 13, ch. 88-216; s. 2, ch. 88-223; s. 14, ch. 90-241; ss. 136, 165, ch. 91-112; s. 8, ch. 91-295; s. 1, ch. 92-163; ss. 5, 15, ch. 93-132; s. 25, ch. 93-233; s. 1, ch. 93-241; s. 52, ch. 94-232; s. 4, ch. 94-344; s. 41, ch. 94-353; s. 1481, ch. 95-147; s. 2, ch. 95-359; ss. 1, 2, 3, ch. 96-211; s. 1, ch. 98-32; s. 1, ch. 98-53; s. 18, ch. 99-6; s. 11, ch. 2002-18; s. 911, ch. 2002-387; s. 2, ch. 2004-346; s. 3, ch. 2007-194; ss. 2, 33, ch. 2007-321; s. 11, ch. 2008-173; s. 3, ch. 2009-165; s. 29, ch. 2012-193; s. 7, ch. 2012-212; s. 13, ch. 2015-2; s. 17, ch. 2016-10; s. 2, ch. 2017-35; s. 12, ch. 2020-10; s. 21, ch. 2021-17.

200.066 Newly created tax units.—Ad valorem taxes of newly created municipalities or special districts shall be initially imposed no earlier than the January 1 subsequent to the creation or establishment of the municipality or district. The creation by a county of a municipal service taxing unit under s. 125.01 is not controlled by this section if the boundaries of the municipal service taxing unit conform to the boundaries of existing special districts, include all the unincorporated areas, or include all the incorporated areas of a municipality, and if the taxing unit is created before July 1 if millage is to be imposed in the ensuing county budget.

History.—s. 5, ch. 82-226; s. 29, ch. 83-204; s. 2, ch. 84-371; s. 3, ch. 91-238.

200.068 Certification of compliance with this chapter.—Not later than 30 days following adoption of an ordinance or resolution establishing a property tax levy, each taxing authority shall certify compliance with the provisions of this chapter to the Department of Revenue. In addition to a statement of compliance, such certification shall include a copy of the ordinance or resolution so adopted; a copy of the certification of value showing rolled-back millage and proposed millage rates, as provided to the property appraiser pursuant to s. 200.065(1) and (2)(b); maximum millage rates calculated pursuant to s. 200.065(5), together with values and calculations upon which the maximum millage rates are based; and a certified copy of the advertisement, as published pursuant to s. 200.065(3). In certifying compliance, the governing body of the county shall also include a certified copy of the notice required under s. 194.037. However, if

the value adjustment board completes its hearings after the deadline for certification under this section, the county shall submit such copy to the department not later than 30 days following completion of such hearings.

History.—s. 6, ch. 82-226; s. 30, ch. 83-204; s. 166, ch. 91-112; ss. 7, 21, ch. 95-272; s. 7, ch. 97-287; s. 3, ch. 2007-321; s. 18, ch. 2016-10.

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. In addition, the property appraiser may not include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments additional information or items unless such information or items explain a component of the notice or provide information directly related to the assessment and taxation of the property. 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; s. 13, ch. 2020-10.

200.071 Limitation of millage; counties.—

(1) Except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies.

(2) The board of county commissioners shall, in the event the sum of the proposed millage for the county and dependent districts therein is more than the maximum allowed hereunder, reduce the millage to be levied for county officers, departments, divisions, commissions, authorities, and dependent special districts so as not to exceed the maximum millage provided under this section or s. 200.091.

(3) Any county which, through a municipal service taxing unit, provides services or facilities of the kind or type commonly provided by municipalities, may levy, in addition to the millages otherwise provided in this section, against real property and tangible personal property within each such municipal service taxing unit an ad valorem tax millage not in excess of 10 mills to pay for such services or facilities provided with the funds

obtained through such levy within such municipal service taxing unit.

History.—s. 1, ch. 67-395; ss. 1, 2, ch. 69-55; s. 28, ch. 69-216; s. 1, ch. 69-300; s. 2, ch. 70-368; s. 3, ch. 74-191; s. 16, ch. 82-154; s. 11, ch. 82-385; s. 4, ch. 91-238.

Note.—Former s. 193.321.

200.081 Millage limitation; municipalities. No municipality shall levy ad valorem taxes against real property and tangible personal property in excess of 10 mills, except for voted levies.

History.—s. 1, ch. 67-396; ss. 1, 2, ch. 69-55; s. 17, ch. 82-154.

Note.—Former s. 167.441.

200.091 Referendum to increase millage.— The millage authorized to be levied in s. 200.071 for county purposes, including dependent districts therein, may be increased for periods not exceeding 2 years, provided such levy has been approved by majority vote of the qualified electors in the county or district voting in an election called for such purpose. Such an election may be called by the governing body of any such county or district on its own motion and shall be called upon submission of a petition specifying the amount of millage sought to be levied and the purpose for which the proceeds will be expended and containing the signatures of at least 10 percent of the persons qualified to vote in such election, signed within 60 days prior to the date the petition is filed.

History.—s. 2, ch. 67-395; ss. 1, 2, ch. 69-55; s. 19, ch. 82-154; s. 62, ch. 83-217.

Note.—Former s. 193.322.

200.101 Referendum for millage in excess of limits.—The qualified electors of a municipality may by majority vote of those voting approve an increase of millage above those limits imposed by s. 200.081 in a referendum called for such purpose by the governing body of the municipality, but the period of such increase may not exceed 2 years. Such referendum also may be initiated by submission of a petition to the governing body of the municipality containing the signatures of 10 percent of those persons eligible to vote in such referendum, which signatures were affixed to the petition within 60 days prior to its submission.

History.—s. 2, ch. 67-396; ss. 1, 2, ch. 69-55; s. 20, ch. 82-154.

Note.—Former s. 167.442.

200.141 Millage following consolidation of city and county functions.—Those cities or counties which now or hereafter provide both municipal and county services as authorized under ss. 9-11 and 24 of Art. VIII of the State Constitution of 1885, as preserved by s. (6)(e), Art. VIII of the State Constitution of 1968, shall have the right to levy for county, district and municipal purposes a millage up to 20 mills on the dollar of assessed valuation under this section. For each increase in the county millage above 10 mills which is attributable to an assumption of municipal services by a county having home rule, or for each increase in the municipal millage above 10 mills which is attributable to an assumption of county services by a city having home rule, there shall be a decrease in the millage levied by each and every municipality which has a service or services assumed by the county, or by the county which has a service or services assumed by the city. Such decrease shall be equal to the cost of that service or services assumed, so that an amount equal to that cost shall be eliminated from the budget of the county or city giving up the performance of such service or services.

History.—s. 5, ch. 67-395; ss. 1, 2, ch. 69-55; s. 11, ch. 69-216; s. 19, ch. 2016-10.

Note.—Former s. 193.325.

200.151 Millage to replace lost revenue.—In the event any municipality should lose revenue through the loss of a proprietary activity or other source of revenue, the governing body of the municipality is authorized to increase the millage in an amount sufficient to restore such loss of revenue. In the event any municipality should relinquish any governmental function to a county or other governmental body, the governing body of such municipality shall reduce the millage in an amount which will equal the cost of such governmental function.

History.—s. 3, ch. 67-396; ss. 1, 2, ch. 69-55.

Note.—Former s. 167.443.

200.171 Mandamus to levy tax; limitations.—In any suit brought in any court of this state seeking to compel the levy of any tax for the payment of any bonds, coupons or other evidences of indebtedness, or to establish a sinking fund for

their ultimate redemption at maturity, the peremptory writ, if issued by the court, shall in no case require a levy in excess of the ability of the taxing unit involved to pay the taxes commanded to be levied; and if such taxing unit be one having other functions of civil government to perform, the court shall also take into consideration in commanding such levy, the necessity of such unit to make a reasonably ample levy of taxes for the purpose of raising revenue with which to pay for the operation of the ordinary functions of civil government which such unit performs; provided, this section shall not apply to bonds, coupons or other evidences of indebtedness issued subsequent to the passage of this law. The ability of the taxing unit involved to pay the taxes commanded to be levied shall be determined by the court within its sound discretion by the application of equitable considerations in view of all the conditions of the taxing unit bearing upon such ability to pay; and such ability to pay shall be first found and determined before the issuance of any such peremptory writ.

History.—s. 1, ch. 18301, 1937; CGL 1940 Supp. 2321(3); ss. 1, 2, ch. 69-55.

Note.—Former s. 192.34.

200.181 Bond payments; tax levies; restrictions.—

(1) None of the provisions of this chapter or of any other law, whether general, special or local or of the charter of any municipality or county, shall limit or restrict the rate or the amount of the ad valorem taxes levied for the payment of the principal of and the interest on any debt service whether secured by revenue certificates or by bonds for which the full faith and credit of any county, municipality or taxing district may be pledged, and such taxes shall be in addition to all other taxes authorized or limited by law.

(2) Nothing in this section shall prevent any municipality, county or school board from levying at least 5 mills of ad valorem tax during any fiscal year.

(3) A county or municipality may levy voted millage at the maximum millage rate approved by referendum even if the levy would raise revenue in excess of that necessary for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution. The county or municipality may use the surplus revenue for any lawful purpose solely related to the capital project for which the voted millage was approved, including operations and maintenance. For purposes of this chapter, the portion of the voted millage necessary to pay debt service must be treated as debt service millage and the excess portion must be treated as general millage. The portion treated as general millage must be included within the millage levied under the county or municipal 10-mill limitation.

History.—ss. 1, 3, ch. 67-536; ss. 1, 2, ch. 69-55; s. 1, ch. 69-300; s. 1, ch. 96-259.

Note.—Former s. 193.77.

CHAPTER 201
EXCISE TAX ON DOCUMENTS

201.01 Documents taxable, generally.— There shall be levied, collected, and paid the taxes specified in this chapter, for and in respect to the several documents, bonds, debentures or certificates of stock and indebtedness, and other documents, instruments, matters, writings, and things described in the following sections, or for or in respect of the vellum, parchment, paper, or any other medium whether tangible, electronic, or otherwise, upon which such document, instrument, matter, writing, or thing, or any of them, is written, printed, or created electronically or otherwise, by any person who makes, signs, executes, issues, sells, removes, consigns, assigns, records, or ships the same, or for whose benefit or use the same are made, signed, executed, issued, sold, removed, consigned, assigned, recorded, or shipped in the state. Unless exempt under s. 201.24 or under any state or federal law, if the United States, the state, or any political subdivision of the state is a party to a document taxable under this chapter, any tax specified in this chapter shall be paid by a nonexempt party to the document. The documentary stamp taxes shall be paid on all recordable instruments requiring documentary stamp tax according to law, prior to recordation. With respect to mortgages or trust deeds which do not incorporate the certificate of indebtedness, a notation shall be made on the note or certificate that the tax has been paid on the mortgage or trust deed.

History.—s. 1, ch. 15787, 1931; CGL 1936 Supp. 1279(111); s. 1, ch. 61-278; s. 1, ch. 77-414; s. 6, ch. 87-102; s. 5, ch. 96-395; s. 2, ch. 2007-233.

201.02 Tax on deeds and other instruments relating to real property or interests in real property.—

(1)(a) On deeds, instruments, or writings whereby any lands, tenements, or other real property, or any interest therein, shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or any other person by his or her direction, on each $100 of the consideration therefor the tax shall be 70 cents. When the full

amount of the consideration for the execution, assignment, transfer, or conveyance is not shown in the face of such deed, instrument, document, or writing, the tax shall be at the rate of 70 cents for each $100 or fractional part thereof of the consideration therefor. For purposes of this section, consideration includes, but is not limited to, the money paid or agreed to be paid; the discharge of an obligation; and the amount of any mortgage, purchase money mortgage lien, or other encumbrance, whether or not the underlying indebtedness is assumed. If the consideration paid or given in exchange for real property or any interest therein includes property other than money, it is presumed that the consideration is equal to the fair market value of the real property or interest therein.

(b)1. For purposes of this paragraph the term:

a. "Conduit entity" means a legal entity to which real property is conveyed without full consideration by a grantor who owns a direct or indirect interest in the entity, or a successor entity.

b. "Full consideration" means the consideration that would be paid in an arm's length transaction between unrelated parties.

2. When real property is conveyed to a conduit entity and all or a portion of the grantor's direct or indirect ownership interest in the conduit entity is subsequently transferred for consideration within 3 years of such conveyance, tax is imposed on each such transfer of an interest in the conduit entity for consideration at the rate of 70 cents for each $100 or fraction thereof of the consideration paid or given in exchange for the ownership interest in the conduit entity.

3. When an ownership interest is transferred in a conduit entity that owns assets other than the real property conveyed to the conduit entity, the tax shall be prorated based on the percentage the value of such real property represents of the total value of all assets owned by the conduit entity.

4. A gift of an ownership interest in a conduit entity is not subject to tax to the extent there is no consideration. The transfer of shares or similar equity interests in a conduit entity which are dealt in or traded on public, regulated security exchanges or markets is not subject to tax under this paragraph.

5. The transfer for purposes of estate planning by a natural person of an interest in a conduit entity to an irrevocable grantor trust as described in subpart E of part I of subchapter J of chapter 1 of subtitle A of the United States Internal Revenue Code is not subject to tax under this paragraph.

6. The purpose of this paragraph is to impose the documentary stamp tax on the transfer for consideration of a beneficial interest in real property. The provisions of this paragraph are to be construed liberally to effectuate this purpose.

(c) Conversion or merger of a trust that is not a legal entity that owns real property in this state into a legal entity shall be treated as a conveyance of the real property for the purposes of this section.

(d) Taxes imposed by this subsection shall be paid pursuant to s. 201.133 when no document is recorded. If a document is recorded, taxes imposed by the paragraph shall be paid as required for all other taxable documents that are recorded.

(2) The tax imposed by subsection (1) shall also be payable upon documents by which the right is granted to a tenant-stockholder to occupy an apartment in a building owned by a cooperative apartment corporation or in a dwelling on real property owned by any other form of cooperative association as defined in s. 719.103.

(3) The tax imposed by subsection (2) shall be paid by the purchaser, and the document recorded in the office of the clerk of the circuit court as evidence of ownership.

(4) The tax imposed by subsection (1) shall also be payable upon documents which convey or transfer, pursuant to s. 689.071, any beneficial interest in lands, tenements, or other real property, or any interest therein, even though such interest may be designated as personal property, notwithstanding the provisions of s. 689.071(6). The tax shall be paid upon execution of any such document.

(5) All conveyances of real property to a partner from a partnership which property was conveyed to the partnership after July 1, 1986, are taxable if:

(a) The partner receiving the real property from the partnership is a partner other than the partner who conveyed the real property to the partnership; or

(b) The partner receiving the real property from the partnership is the partner who conveyed the

real property to the partnership and there is a mortgage debt or other debt secured by such real property for which the partner was not personally liable prior to conveying the real property to the partnership.

For purposes of this subsection, the value of the consideration paid for the conveyance of the real property to the partner from the partnership includes, but is not limited to, the amount of any outstanding mortgage debt or other debt which the partner pays or agrees to pay in exchange for the real property, regardless of whether the partner was personally liable for the debts of the partnership prior to the conveyance to the partner from the partnership.

(6) Taxes imposed by this section shall not apply to any assignment, transfer, or other disposition, or any document, which arises out of a transfer of real property from a nonprofit organization to the Board of Trustees of the Internal Improvement Trust Fund, to any state agency, to any water management district, or to any local government. For purposes of this subsection, "nonprofit organization" means an organization whose purpose is the preservation of natural resources and which is exempt from federal income tax under s. 501(c)(3) of the Internal Revenue Code. The Department of Revenue shall provide a form, or a place on an existing form, for the nonprofit organization to indicate its exempt status.

(7) Taxes imposed by this section do not apply to:

(a) A deed, transfer, or conveyance between spouses or former spouses pursuant to an action for dissolution of their marriage wherein the real property is or was their marital home or an interest therein. Taxes paid pursuant to this section shall be refunded in those cases in which a deed, transfer, or conveyance occurred 1 year before a dissolution of marriage. This paragraph applies in spite of any consideration as defined in subsection (1). This paragraph does not apply to a deed, transfer, or conveyance executed before July 1, 1997.

(b) A deed or other instrument that transfers or conveys homestead property or any interest in homestead property between spouses, if the only consideration for the transfer or conveyance is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer or conveyance. This paragraph applies to transfers or conveyances from one spouse to another, from one spouse to both spouses, or from both spouses to one spouse. For the purpose of this paragraph, the term "homestead property" has the same meaning as the term "homestead" as defined in s. 192.001.

(8) Taxes imposed by this section do not apply to a contract to sell the residence of an employee relocating at his or her employer's direction or to documents related to the contract, which contract is between the employee and the employer or between the employee and a person in the business of providing employee relocation services. In the case of such transactions, taxes apply only to the transfer of the real property comprising the residence by deed that vests legal title in a named grantee.

(9) A certificate of title issued by the clerk of court under s. 45.031(5) in a judicial sale of real property under an order or final judgment issued pursuant to a foreclosure proceeding is subject to the tax imposed by subsection (1). However, the amount of the tax shall be computed based solely on the amount of the highest and best bid received for the property at the foreclosure sale. This subsection is intended to clarify existing law and shall be applied retroactively.

(10)(a) In recognition of the special escrow requirements that apply to sales of timeshare interests in timeshare plans pursuant to s. 721.08, tax on deeds or other instruments conveying any interest in Florida real property which are executed in conjunction with the sale by a developer of a timeshare interest in a timeshare plan is due and payable on the earlier of the date on which:

1. The deed or other instrument conveying the interest in Florida real property is recorded; or

2. All of the conditions precedent to the release of the purchaser's escrowed funds or other property pursuant to s. 721.08(2)(c) have been met, regardless of whether the developer has posted an alternative assurance. Tax due pursuant to this subparagraph is due and payable on or before the 20th day of the month following the month in which these conditions were met.

(b)1. If tax has been paid to the department pursuant to subparagraph (a)2., and the deed or other

instrument conveying the interest in Florida real property with respect to which the tax was paid is subsequently recorded, a notation reflecting the prior payment of the tax must be made upon the deed or other instrument conveying the interest in Florida real property.

2. Notwithstanding paragraph (a), if funds are designated on a closing statement as tax collected from the purchaser, but a default or cancellation occurs pursuant to s. 721.08(2)(a) or (b) and no deed or other instrument conveying interest in Florida real property has been recorded or delivered to the purchaser, the tax must be paid to the department on or before the 20th day of the month following the month in which the funds are available for release from escrow unless the funds have been refunded to the purchaser.

(11) The taxable consideration for a short sale transfer does not include unpaid indebtedness that is forgiven or released by a mortgagee holding a mortgage on the grantor's interest in the property. For purposes of this subsection, the term "short sale" means a purchase and sale of real property in which all of the following apply:

[1](a) The grantor's interest is encumbered by a mortgage or mortgages securing indebtedness in an aggregate amount greater than the consideration paid or given by the grantee.

[1](b) A mortgagee releases the real property from its mortgage in exchange for a payment of less than the total of the outstanding mortgage indebtedness owed to the releasing mortgagee.

(c) The releasing mortgagee does not receive, directly or indirectly, any interest in the property transferred.

(d) The releasing mortgagee is not controlled by or related to the grantor or the grantee.

History.—s. 1, ch. 15787, 1931; CGL 1936 Supp. 1279(111); s. 1, ch. 57-397; s. 1, ch. 63-533; s. 1, ch. 70-304; s. 1, ch. 71-362; ss. 2, 3, ch. 79-350; ss. 1, 4, ch. 81-33; s. 6, ch. 85-347; s. 10, ch. 86-152; s. 34, ch. 87-6; s. 7, ch. 90-132; s. 2, ch. 91-192; s. 9, ch. 92-32; s. 1, ch. 92-288; s. 2, ch. 92-317; s. 1049, ch. 95-147; s. 2, ch. 97-191; s. 1, ch. 2002-8; s. 8, ch. 2002-218; s. 4, ch. 2005-280; s. 8, ch. 2006-175; s. 2, ch. 2006-274; s. 4, ch. 2009-131; s. 1, ch. 2010-32; s. 3, ch. 2010-138; s. 4, ch. 2018-112; s. 21, ch. 2018-118; s. 4, ch. 2019-42.

[1]**Note.—**As created by s. 3, ch. 2010-138. For a description of multiple acts in the same session affecting a statutory provision, *see* preface to the *Florida Statutes*, "Statutory Construction." Paragraphs (a) and (b) were also created by s. 1, ch. 2010-32, and that version reads:

(a) The grantor's interest is encumbered by a mortgage or mortgages securing indebtedness in an aggregate amount greater than the purchase price paid by the grantee.

(b) A mortgagee releases the real property from its mortgage in exchange for a partial payment of less than the total of the outstanding mortgage indebtedness owed to the releasing mortgagee.

201.0201 Interpretation of s. 201.02.—

(1) The Legislature finds that the Florida Supreme Court opinion in *Crescent Miami Center, LLC v. Florida Department of Revenue*, 903 So. 2d 913 (Fla. 2005), interprets s. 201.02 in a manner that permits tax avoidance inconsistent with the intent of the Legislature at the time the statute was amended in 1990.

(2) The Legislature finds that the opinion of the District Court of Appeal for the Third District of Florida in *Crescent Miami Center, LLC v. Florida Department of Revenue*, 857 So. 2d 904 (Fla. 3d D.C.A. 2003), interprets s. 201.02 in a manner that prevents tax avoidance consistent with the intent of the Legislature at the time the statute was amended in 1990.

(3) The Legislature recognizes that the Supreme Court's opinion in *Crescent* is limited to the facts of the case and accepts the court's interpretation of s. 201.02 that no consideration exists when owners of real property unencumbered by a mortgage convey an interest in such property to an artificial entity whose ownership is identical to the ownership of the real property before conveyance. The Legislature expressly rejects any application of the court's interpretation where the facts are not comparable to the facts in *Crescent*. However, because the Supreme Court's interpretation, combined with other settled law regarding the application of s. 201.02, allows for the tax-free transfer of ownership interests in real property from one owner to another through the use of artificial entities, it is the Legislature's intent by this act to impose the documentary stamp tax when the beneficial ownership of real property is transferred to a new owner or owners by the use of techniques that apply the Supreme Court's decision in *Crescent* in combination with transfers of ownership of, or distributions from, artificial entities.

History.—s. 3, ch. 2009-131.

201.0205 Counties that have implemented ch. 83-220; inapplicability of 10-cent tax increase by s. 2, ch. 92-317, Laws of Florida.—The 10-cent tax increase in the documentary stamp tax levied by s. 2, chapter 92-317, does not apply to deeds and other taxable instruments relating to real property located in any county that has implemented the provisions of chapter 83-220, Laws of Florida, as amended by chapters 84-270, 86-152, and 89-252, Laws of Florida. Each such county and each eligible jurisdiction within such county may not participate in programs funded pursuant to s. 201.15(4)(c). However, each such county and each eligible jurisdiction within such county may participate in programs funded pursuant to s. 201.15(4)(d).

History.—s. 34, ch. 92-317; s. 15, ch. 2007-5; s. 8, ch. 2015-229.

[1]**201.031 Discretionary surtax; administration and collection; Housing Assistance Loan Trust Fund; reporting requirements.—**

(1) Each county, as defined by s. 125.011(1), may levy, subject to the provisions of s. 125.0167, a discretionary surtax on documents taxable under the provisions of s. 201.02, except that there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. The single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 years, or a detached dwelling.

(2) All provisions of chapter 201, except s. 201.15, apply to the surtax. The Department of Revenue shall pay to the governing authority of the county which levies the surtax all taxes, penalties, and interest collected under this section less any costs of administration.

(3) Each county that levies the surtax shall:

(a) Include in the financial report required under s. 218.32 information showing the revenues and the expenses of the trust fund for the fiscal year.

(b) Adopt a housing plan every 3 years which includes provisions substantially similar to the plans required in s. 420.9075(1).

(c) Have adopted an affordable housing element of its comprehensive land use plan which complies with s. 163.3177(6)(f).

(d) Require by resolution that the staff or entity that has administrative authority for implementing the housing plan prepare and submit to the county's governing body an annual report substantially similar to the annual report required in s. 420.9075(10).

History.—ss. 2, 3, ch. 83-220; s. 1, ch. 84-270; s. 1, ch. 89-252; ss. 1, 7, ch. 2009-131.

[1]**Note.—**Repealed effective October 1, 2031, by s. 3, ch. 83-220, as amended by s. 1, ch. 84-270; s. 1, ch. 89-252; and s. 1, ch. 2009-131.

201.07 Tax on bonds, debentures, and certificates of indebtedness.—On all bonds, debentures, or certificates of indebtedness issued in the state by any person, and all instruments and documents, however termed, issued by any corporation with interest coupons or in registered form, on each $100 of the face value or fraction thereof, the tax shall be 35 cents; provided, however, that only that part of the value of the bonds, debentures, or certificates of indebtedness issued by any such person, the property of which is located within the state shall bear to the whole value of the property described in said instrument or obligation shall be taxed hereunder.

History.—s. 1, ch. 15787, 1931; CGL 1936 Supp. 1279(111); s. 4, ch. 63-533; s. 9, ch. 90-132; s. 6, ch. 92-317.

201.08 Tax on promissory or nonnegotiable notes, written obligations to pay money, or assignments of wages or other compensation; exception.—

(1)(a) On promissory notes, nonnegotiable notes, written obligations to pay money, or assignments of salaries, wages, or other compensation made, executed, delivered, sold, transferred, or assigned in the state, and for each renewal of the same, the tax shall be 35 cents on each $100 or fraction thereof of the indebtedness or obligation evidenced thereby. The tax on any document described in this paragraph [1]may not exceed $2,450.

(b) On mortgages, trust deeds, security agreements, or other evidences of indebtedness filed or recorded in this state, and for each renewal of the

same, the tax shall be 35 cents on each $100 or fraction thereof of the indebtedness or obligation evidenced thereby. Mortgages, including, but not limited to, mortgages executed without the state and recorded in the state, which incorporate the certificate of indebtedness, not otherwise shown in separate instruments, are subject to the same tax at the same rate. When there is both a mortgage, trust deed, or security agreement and a note, certificate of indebtedness, or obligation, the tax shall be paid on the mortgage, trust deed, or security agreement at the time of recordation. A notation shall be made on the note, certificate of indebtedness, or obligation that the tax has been paid on the mortgage, trust deed, or security agreement. If a mortgage, trust deed, security agreement, or other evidence of indebtedness is subsequently filed or recorded in this state to evidence an indebtedness or obligation upon which tax was paid under paragraph (a) or [2]subsection (2), tax shall be paid on the mortgage, trust deed, security agreement, or other evidence of indebtedness on the amount of the indebtedness or obligation evidenced which exceeds the aggregate amount upon which tax was previously paid under this paragraph and under paragraph (a) or [2]subsection (2). If the mortgage, trust deed, security agreement, or other evidence of indebtedness subject to the tax levied by this section secures future advances, as provided in s. 697.04, the tax shall be paid at the time of recordation on the initial debt or obligation secured, excluding future advances; at the time and so often as any future advance is made, the tax shall be paid on all sums then advanced regardless of where such advance is made. Notwithstanding the aforestated general rule, any increase in the amount of original indebtedness caused by interest accruing under an adjustable rate note or mortgage having an initial interest rate adjustment interval of not less than 6 months shall be taxable as a future advance only to the extent such increase is a computable sum certain when the document is executed. Failure to pay the tax shall not affect the lien for any such future advance given by s. 697.04, but any person who fails or refuses to pay such tax due by him or her is guilty of a misdemeanor of the first degree. The mortgage, trust deed, or other instrument shall not be enforceable in any court of this state as to any such advance unless and until the tax due thereon upon each advance that may have been made thereunder has been paid.

(2)(a) On promissory notes, nonnegotiable notes, written obligations to pay money, or other compensation, made, executed, delivered, sold, transferred, or assigned in the state, in connection with sales made under retail charge account services, incident to sales which are not conditional in character and which are not secured by mortgage or other pledge of purchaser, the tax shall be 35 cents on each $100 or fraction thereof of the gross amount of the indebtedness evidenced by such instruments, payable quarterly on such forms and under such rules and regulations as may be promulgated by the Department of Revenue. The tax on any document described in this paragraph [1]may not exceed $2,450.

(b) Any receipt, charge slip, or other record of a transaction effected with the use of a credit card, charge card, or debit card shall be exempt from the tax imposed by this section.

(3) No tax shall be required on promissory notes executed for students to receive financial aid from federal or state educational assistance programs, from loans guaranteed by the Federal Government or the state when federal regulations prohibit the assessment of such taxes against the borrower, or for any financial aid program administered by a state university or community college, and the holders of such promissory notes shall not lose any rights incident to the payment of such tax.

(4) Notwithstanding paragraph (1)(b), a supplement or an amendment to a mortgage, deed of trust, indenture, or security agreement, which supplement or amendment is filed or recorded in this state in connection with a new issue of bonds, shall be subject to the tax imposed by paragraph (1)(b) only to the extent of the aggregate amount of the new issue of bonds or other evidence of indebtedness and not to the extent of the aggregate amount of bonds or other evidence of indebtedness previously issued under the instrument being supplemented or amended. In order to qualify for the tax treatment provided for in this subsection, the document which evidences the increase in indebtedness must show the official records book and page number in which, and the county in which,

the original obligation and any prior increase in that obligation were recorded.

(5) For purposes of this section, a renewal shall only include modifications of an original document which change the terms of the indebtedness evidenced by the original document by adding one or more obligors, increasing the principal balance, or changing the interest rate, maturity date, or payment terms. Modifications to documents which do not modify the terms of the indebtedness evidenced such as those given or recorded to correct error; modify covenants, conditions, or terms unrelated to the debt; sever a lien into separate liens; provide for additional, substitute, or further security for the indebtedness; consolidate indebtedness or collateral; add, change, or delete guarantors; or which substitute a new mortgagee or payee are not renewals and are not subject to tax pursuant to this section. If the taxable amount of a mortgage is limited by language contained in the mortgage or by the application of rules limiting the tax base when there is collateral in more than one state, then a modification which changes such limitation or tax base shall be taxable only to the extent of any increase in the limitation or tax base attributable to such modification. This subsection shall not be interpreted to exempt from taxation an original mortgage that would otherwise be subject to tax pursuant to paragraph (1)(b).

(6) Taxability of a document pursuant to this section shall be determined solely from the face of the document and any separate document expressly incorporated into the document. Taxability of a document pursuant to this section shall not be determined by reference to any separate document referenced or forming part of the same contract or obligation unless the separate document is expressly incorporated into the document. When multiple documents evidence, secure, or form part of the same primary debt, tax pursuant to this section shall not be imposed more than once, on the total indebtedness evidenced, notwithstanding the existence of multiple documents.

(7) A mortgage, trust deed, or security agreement filed or recorded in this state which is given by a taxpayer different than or in addition to the taxpayer obligated upon the primary note, certificate of indebtedness, or obligation, or which is given to secure a guaranty or surety of a primary note, certificate of indebtedness, or obligation, shall for purposes of this section be deemed to evidence and secure the primary note, certificate of indebtedness, or obligation, not a separate obligation, and to the extent that tax is paid on any document evidencing or securing the primary note, certificate of indebtedness, or obligation, such tax shall be paid once, notwithstanding that more than one mortgage, trust deed, or security agreement is recorded with respect to such note, certificate of indebtedness, or obligation.

(8)(a) In recognition of the special escrow requirements that apply to sales of timeshare interests in timeshare plans pursuant to s. 721.08, tax on notes or other written obligations and mortgages or other evidences of indebtedness executed in conjunction with the sale by a developer of a timeshare interest in a timeshare plan is due and payable on the earlier of the date on which:

1. The note, other written obligation, mortgage, or other evidence of indebtedness is recorded or filed in this state; or

2. All of the conditions precedent to the release of the purchaser’s escrowed funds or other property pursuant to s. 721.08(2)(c) have been met, regardless of whether the developer has posted an alternative assurance. Tax due under this subparagraph is due and payable on or before the 20th day of the month following the month in which these conditions were met.

(b)1. If tax has been paid to the department pursuant to subparagraph (a)2., and the note, other written obligation, mortgage, or other evidence of indebtedness with respect to which the tax was paid is subsequently recorded or filed in this state, a notation reflecting the prior payment of the tax must be made upon the note, other written obligation, mortgage, or other evidence of indebtedness recorded or filed in this state.

2. Notwithstanding paragraph (a), if funds are designated on a closing statement as tax collected from the purchaser, but the note, other written obligation, mortgage, or other evidence of indebtedness with respect to which the tax was collected has not been recorded or filed in this state, the tax shall be paid to the department on or before the 20th day of the month following the month in

which the funds are available for release from escrow, unless the funds have been refunded to the purchaser.

(c) The department may adopt rules to administer the method for reporting tax due under this subsection.

History.—s. 1, ch. 15787, 1931; CGL 1936 Supp. 1279(111); s. 1, ch. 28216, 1953; ss. 1, 2, ch. 61-277; s. 5, ch. 63-533; ss. 21, 35, ch. 69-106; s. 2, ch. 77-57; s. 2, ch. 77-414; s. 105, ch. 79-222; s. 6, ch. 79-350; s. 91, ch. 79-400; s. 1, ch. 80-220; s. 7, ch. 82-83; s. 1, ch. 83-207; s. 8, ch. 83-267; s. 7, ch. 83-311; s. 28, ch. 85-80; s. 13, ch. 85-196; s. 10, ch. 90-132; s. 7, ch. 92-317; s. 1, ch. 96-245; s. 8, ch. 96-395; s. 2, ch. 97-123; s. 1, ch. 2002-26; s. 9, ch. 2002-218; s. 5, ch. 2005-280.

[1]**Note.—**As amended by s. 1, ch. 2002-26. The amendment by s. 9, ch. 2002-218, substitutes the word "shall" for the word "may."

[2]**Note.—**As amended by s. 1, ch. 2002-26. The amendment by s. 9, ch. 2002-218, cites to paragraph (2)(a).

201.09 Renewal of existing promissory notes and mortgages; exemption.—

(1) When any promissory note is given in renewal of any existing promissory note, which renewal note only extends or continues the identical contractual obligations of the original promissory note and evidences part or all of the original indebtedness evidenced thereby, not including any accumulated interest thereon and without enlargement in any way of the original contract and obligation, such renewal note shall not be subject to taxation under this chapter if such renewal note has attached to it the original promissory note with the proper notation thereon as required by s. 201.133. In order to be exempt from taxation under this section, a renewal note evidencing a term obligation shall not be executed by any person other than the original obligor and must renew and extend only the unpaid balance of the original contract and obligation. In order to be exempt from taxation under this section, a renewal note evidencing a revolving obligation shall not be executed by any person other than the original obligor and must renew and extend no more than the original face amount of the original contract and obligation. A renewal note evidencing a term obligation which increases the unpaid balance of the original contract and obligation but which otherwise meets the exemption criteria of this section is taxable only on the face amount of the increase. A renewal note evidencing a revolving obligation which increases the original face amount of the original contract and obligation but which otherwise meets the exemption criteria of this section is taxable only on the amount of the increase.

(2) When any mortgage, trust deed, security agreement, or other evidence of indebtedness evidences a promissory note which would not be subject to taxation pursuant to subsection (1), then such mortgage, trust deed, security agreement, or other evidence of indebtedness shall not be subject to taxation under this chapter.

(3) A note given in renewal of an adjustable rate note or mortgage which has an initial interest rate adjustment interval of not less than 6 months shall be subject to taxation only to the extent of any accrued interest upon which taxes have not previously been paid, notwithstanding the provisions contained in subsection (1).

History.—s. 1, ch. 19068, 1939; CGL 1940 Supp. 1279(118); s. 7, ch. 79-350; s. 8, ch. 82-83; s. 9, ch. 83-267; s. 8, ch. 83-311; s. 11, ch. 90-132; s. 9, ch. 96-395; s. 3, ch. 97-123; s. 1, ch. 98-187.

201.091 Correction of prior error.—If the only reason a document is not exempt from tax pursuant to s. 201.09 is the nonpayment or underpayment of tax on the document evidencing the original contract and obligation or the original primary debt or mortgage, then payment of the tax deficiency plus interest at the current statutory rate and penalty, if any, on the prior document shall cause the renewal to qualify for the exemption. The corrective payment described in this section may be made on the original note, on the original mortgage, on any subsequent mortgage modification, or in such other manner as may be set forth in rules promulgated by the Department of Revenue. The application of this section shall not be limited by expiration of any applicable statute of limitations on assessment or collection of the omitted tax.

History.—s. 4, ch. 97-123.

201.10 Certificates of deposit issued by banks exempt.—All certificates of deposit issued by any bank, banking association, or trust company are exempt from the requirement for an excise tax imposed by this chapter.

History.—s. 2, ch. 19068, 1939; CGL 1940 Supp. 1279(119).

201.11 Administration of law by Department of Revenue.—

(1) The administration of this chapter shall be vested in the Department of Revenue, which has authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to enforce the provisions of this chapter and shall administer and enforce the taxes levied and imposed by this chapter. The Department of Revenue may enter upon the premises of any taxpayer, and examine or cause to be examined by any agent or representative designated by it for that purpose, any books, papers, records, or memoranda bearing upon the amount of taxes payable, and secure other information directly or indirectly concerned in the enforcement of this chapter. Any person, subject to this tax, who shall by any practice or evasion make it difficult to enforce the provisions of this chapter by inspection, or any person, agent or officer, who shall, after demand by the department or any agent or representative designated by it for that purpose, refuse to allow full inspection of the premises or any part thereof, or any books, records, documents, or other instruments in any way relating to the liability of the taxpayer for the tax herein imposed, or shall hinder or in anywise delay or prevent such inspection, shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(2) The county comptroller or, if there be none, then the clerk of the circuit court, shall serve ex officio, and the Department of Revenue may appoint others, as agents for the collection of the tax imposed by this chapter. The department may adopt rules and regulations requiring the agents to meet certain standards, including, without limitation, a demonstrated volume of business or a geographical distribution. All agents shall be subject to audit and shall post a bond as may be required by the Department of Revenue. The Department of Revenue may purchase a blanket bond; however, all costs associated with such a bond shall be allocated by department regulation to those agents so bonded. An agent shall be compensated 0.5 percent of the tax collected as collection costs in the form of a deduction from the amount of the tax due and remitted by the agent, and the department shall allow the said deduction to the agent paying and remitting the tax in the manner as provided for by the department. However, no deduction or allowance shall be granted when there is a manifest failure to maintain proper records or make proper reports.

History.—s. 2, ch. 15787, 1931; CGL 1936 Supp. 1279(112), 7473(5); ss. 21, 35, ch. 69-106; s. 104, ch. 71-136; s. 1, ch. 71-344; s. 2, ch. 74-325; s. 1, ch. 76-199; s. 1050, ch. 95-147; s. 10, ch. 96-395; s. 16, ch. 98-200.

201.12 Duties of clerks of the circuit court.—Clerks of the circuit court shall report to the Department of Revenue the names and addresses of any and all individuals, firms, or corporations, who shall fail to have affixed either the required amount of stamps or a notation that the proper stamps and the amount of same have been paid or will be paid directly to the department on any conveyance or taxable instrument or document which may be recorded in their respective offices; and any such clerk who knowingly fails to report any such violation within 30 days after recording of any taxable instrument or document, without such stamps or notation, shall be deemed guilty of a misdemeanor and upon conviction punished accordingly.

History.—s. 2, ch. 15787, 1931; CGL 1936 Supp. 1279(113), 7473(6); ss. 21, 35, ch. 69-106; s. 3, ch. 81-14; s. 11, ch. 96-395.

201.13 Department of Revenue to furnish stamps for tax for specified period.—Except as otherwise provided in ss. 201.132 and 201.133, through March 31, 1997, the Department of Revenue shall cause to be prepared and distributed for the payment of the taxes prescribed in this chapter suitable stamps denoting the tax on the documents to which same are required to be affixed and shall prescribe such method for the affixing of the stamps as shall be necessary to carry out and comply with the intent and purpose of this chapter. Persons holding documentary stamps after March 31, 1997, may continue to use those stamps to pay the tax.

History.—s. 3, ch. 15787, 1931; CGL 1936 Supp. 1279(114); ss. 21, 35, ch. 69-106; s. 4, ch. 81-14; s. 12, ch. 96-395.

201.132 Exceptions to use of stamps on recorded documents; county comptrollers and clerks of the circuit court.—

(1) The county comptroller or, if there be none, the clerk of the circuit court of each county may collect the tax imposed by this chapter without affixing stamps to the document to be recorded under the following conditions:

(a) A notation shall be placed on the document to be recorded showing the amount of tax paid and the county where payment is being made, and the notation shall be signed by, initialed, or otherwise stamped with the name or initials of the county comptroller or clerk of the circuit court, or designated agent thereof.

(b) All stamp taxes collected on recorded documents during the preceding week, less the collection allowance provided in s. 201.11(2), shall be transmitted to the department no later than 7 working days after the end of the week in which the taxes were collected. A report certifying the amount of tax payable shall be submitted with the remittance. Report forms shall be furnished by the department.

(c) A register approved by the department shall be maintained listing all recorded documents according to the clerk's filing number assigned to each such document.

(2) A county comptroller or clerk of the circuit court who elects to use the procedure authorized by this section shall be subject to audit and shall make all records available for ready inspection by the department and shall post a bond at his or her own expense as may be required by the department.

(3) The authority provided by this section applies only to tax collected on documents to be recorded.

History.—s. 1, ch. 81-14; s. 63, ch. 83-217; s. 8, ch. 87-102; s. 1051, ch. 95-147; s. 2, ch. 2002-8.

201.133 Payment of tax on documents not to be recorded; certificates of registration.—

(1) Except as provided in s. 201.132, any person who has averaged or will average at least 5 taxable transactions per month shall register with the department and remit to the department all taxes due for documents not to be recorded.

(2) Each person described in subsection (1) shall apply for a certificate of registration with the department for each business location. The application shall include the name and address of the applicant together with such other information as the department may require.

(3) The department shall issue certificates of registration to qualified applicants who are required to register under this section.

(4) Any person described in subsection (1) who is required to register and remit tax imposed by this chapter shall file a report with the department not later than the 20th day of each month certifying the amount of tax payable for the preceding month, and a remittance shall be submitted with the report to cover the amount of tax payable for the preceding month. Any person who fails to timely report and pay any tax as required under this section shall be subject to penalties and interest imposed by this chapter. Report forms shall be furnished by the department.

(5) All persons described in subsection (1) shall be subject to audit and shall make their records available for ready inspection by the department and shall post a bond at their own expense as may be required by the department.

(6) Persons described in subsection (1) shall keep a journal, or other account book or record of original entry, showing a listing of all documents executed and delivered. The journal shall show a daily listing of such documents unless another time period is required by the department. The journal shall show every transaction and the amount, whether the transaction is taxable or not. In the case of taxable transactions, the journal shall show the amount of tax payable with respect to each transaction. In the case of nontaxable transactions, the journal shall disclose the basis on which the exemption from tax is claimed. Such records shall be kept in permanent form and retained indefinitely in the files subject to verification by the representative of the department. The following notation or similar language along with the certificate of registration number shall be made on each individual document requiring tax: "Florida documentary stamp tax required by law in the amount of $____ has been paid or will be paid directly to the Department of Revenue. Certificate of Registration #____."

(7) Except as provided in s. 201.132, any person engaged in an average of less than 5 taxable transactions per month is required to remit tax imposed by this chapter to the department not later than the 20th day of the month for tax due for the preceding month for documents not to be recorded. Any person who fails to timely report and pay any tax as required under this subsection shall be subject to penalties and interest imposed by this chapter. Report forms shall be furnished by the department.

(8) Notwithstanding any other provision of this chapter, the department may require:

(a) A quarterly return and payment when the tax remitted for the preceding four calendar quarters did not exceed $1,000.

(b) A semiannual return and payment when the tax remitted for the preceding four calendar quarters did not exceed $500.

(c) An annual return and payment when the tax remitted for the preceding four calendar quarters did not exceed $100.

History.—s. 2, ch. 81-14; s. 14, ch. 96-395.

201.14 Cancellation of stamps when used.— Whenever an adhesive stamp is used for denoting any tax imposed by this chapter on documents, the person using or affixing the same shall write or stamp or cause to be written or stamped thereon, the initials of his, her, or its name, and the date upon which same is attached or used, so that the same may not again be used. Stamps shall be affixed in such manner that their removal will require continued application of steam or water; provided, that the Department of Revenue may prescribe such other method for the cancellation of such stamps as it may deem expedient.

History.—s. 5, ch. 15787, 1931; CGL 1936 Supp. 1279(116); ss. 21, 35, ch. 69-106; s. 1052, ch. 95-147.

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds authorized to be issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the payment of service charges or costs of collection and enforcement under this section. All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1). Before distribution pursuant to this section, the Department of Revenue shall deduct amounts necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs and service charge may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs and service charge are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter and the service charge shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as follows:

(1) Amounts necessary to make payments on bonds issued pursuant to s. 215.618 or s. 215.619, as provided under paragraphs (3)(a) and (b), or on any other bonds authorized to be issued on a parity basis with such bonds shall be deposited into the Land Acquisition Trust Fund.

(2) If the amounts deposited pursuant to subsection (1) are less than 33 percent of all taxes collected after first deducting the costs of collection, an amount equal to 33 percent of all taxes collected after first deducting the costs of collection, minus the amounts deposited pursuant to subsection (1), shall be deposited into the Land Acquisition Trust Fund.

(3) Amounts on deposit in the Land Acquisition Trust Fund shall be used in the following order:

(a) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts payable with respect to Florida Forever bonds issued pursuant to s. 215.618. The amount used for such purposes may not exceed $300 million in each fiscal year. It is the intent of the Legislature that all bonds issued to fund the Florida Forever Act be retired by December 31, 2040. Except for bonds issued to refund previously issued bonds, no series of bonds may be issued pursuant to this paragraph unless such bonds are approved and the debt service

for the remainder of the fiscal year in which the bonds are issued is specifically appropriated in the General Appropriations Act or other law with respect to bonds issued for the purposes of s. 373.4598.

(b) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts due with respect to Everglades restoration bonds issued pursuant to s. 215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

Bonds issued pursuant to s. 215.618 or s. 215.619 are equally and ratably secured by moneys distributable to the Land Acquisition Trust Fund.

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2) and deduction of the service charge imposed pursuant to s. 215.20(1), the remainder shall be distributed as follows:

(a) The lesser of 24.18442 percent of the remainder or $541.75 million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Of such funds, $75 million for each fiscal year shall be transferred to the General Revenue Fund. Notwithstanding any other law, the remaining amount credited to the State Transportation Trust Fund shall be used for:

1. Capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, in the amount of 10 percent of the funds;

2. The Small County Outreach Program specified in s. 339.2818, in the amount of 10 percent of the funds;

3. The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent of the funds after deduction of the payments required pursuant to subparagraphs 1. and 2.; and

4. The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 25 percent of the funds after deduction of the payments required pursuant to subparagraphs 1. and 2. The first $60 million of the funds allocated pursuant to this subparagraph shall be allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5).

(b) The lesser of 0.1456 percent of the remainder or $3.25 million in each fiscal year shall be paid into the State Treasury to the credit of the Grants and Donations Trust Fund in the Department of Economic Opportunity to fund technical assistance to local governments.

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by referendum of the voters.

(c) Eleven and twenty-four hundredths percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds, the first $35 million shall be transferred annually, subject to any distribution required under subsection (5), to the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity. The remainder shall be used as follows:

1. Half of that amount shall be used for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Half of that amount shall be paid into the State Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

(d) Twelve and ninety-three hundredths percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds, the first $40 million shall be transferred annually, subject to any distribution required under subsection (5), to the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity. The remainder shall be used as follows:

1. Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the Department of Economic Opportunity and the Florida Housing Finance Corporation for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Eighty-seven and one-half percent of that amount shall be distributed to the Local Government

Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law. Funds from this category may also be used to provide for state and local services to assist the homeless.

(e) The lesser of 0.017 percent of the remainder or $300,000 in each fiscal year shall be paid into the State Treasury to the credit of the General Inspection Trust Fund to be used to fund oyster management and restoration programs as provided in s. 379.362(3).

(5) Distributions to the State Housing Trust Fund pursuant to paragraphs (4)(c) and (d) must be sufficient to cover amounts required to be transferred to the Florida Affordable Housing Guarantee Program's annual debt service reserve and guarantee fund pursuant to s. 420.5092(6)(a) and (b) up to the amount required to be transferred to such reserve and fund based on the percentage distribution of documentary stamp tax revenues to the State Housing Trust Fund which is in effect in the 2004-2005 fiscal year.

(6) After the distributions provided in the preceding subsections, any remaining taxes shall be paid into the State Treasury to the credit of the General Revenue Fund.

History.—s. 6, ch. 15787, 1931; CGL 1936 Supp. 1279(117); s. 4, ch. 79-350; ss. 2, 4, ch. 81-33; s. 7, ch. 85-347; s. 35, ch. 87-6; ss. 3, 4, ch. 87-96; s. 43, ch. 87-548; s. 12, ch. 90-132; s. 3, ch. 90-217; s. 2, ch. 91-79; s. 3, ch. 91-192; ss. 3, 4, ch. 92-317; ss. 1, 2, ch. 93-74; ss. 10, 11, ch. 94-240; ss. 46, 47, ch. 94-356; s. 1, ch. 95-394; s. 5, ch. 98-311; ss. 1, 2, ch. 99-247; ss. 33, 34, ch. 2000-151; ss. 1, 2, ch. 2000-170; ss. 33, 34, ch. 2000-197; s. 5, ch. 2001-279; s. 29, ch. 2002-1; s. 1, ch. 2002-261; s. 20, ch. 2003-394; s. 1, ch. 2005-92; s. 26, ch. 2005-290; ss. 21, 22, ch. 2006-1; ss. 1, 2, ch. 2006-185; ss. 1, 2, ch. 2006-231; s. 1, ch. 2007-60; ss. 42, 43, ch. 2007-73; s. 1, ch. 2007-335; s. 3, ch. 2008-114; s. 1, ch. 2008-229; s. 187, ch. 2008-247; s. 1, ch. 2009-17; s. 14, ch. 2009-21; s. 1, ch. 2009-68; s. 8, ch. 2009-131; s. 2, ch. 2009-271; ss. 43, 44, ch. 2010-153; ss. 50, 51, ch. 2011-47; s. 15, ch. 2011-142; ss. 4, 5, ch. 2011-189; s. 2, ch. 2012-127; s. 1, ch. 2012-145; s. 3, ch. 2013-39; s. 1, ch. 2014-61; s. 9, ch. 2015-229; s. 5, ch. 2016-220; s. 1, ch. 2017-10; s. 14, ch. 2017-233.

201.16 Other laws made applicable to chapter.—All revenue laws relating to the assessment and collection of taxes are hereby extended to and made a part of this chapter, so far as applicable, for the purpose of collecting stamp taxes omitted through mistake or fraud from any instrument, document, paper, or writing named herein.

History.—s. 3, ch. 15787, 1931; CGL 1936 Supp. 1279(115).

201.165 Credit for tax paid to other states.—

(1) For a tax imposed by any section of this chapter, a credit against the specific tax imposed by that section is allowed in an amount equal to a like tax lawfully imposed and paid on the same document or instrument in another state, territory of the United States, or the District of Columbia. For purposes of this subsection, "like tax" means an excise tax on documents that is in substance identical to the tax imposed by this chapter on the same document. The credit may not exceed the tax imposed by this chapter on the document. Proof of entitlement to such a credit must be provided to the department.

(2) The credit provided by this section applies retroactively. Notwithstanding the retroactivity of this credit provision, this section does not reopen a closed period of nonclaim under s. 215.26 or any other statute or extend the period of nonclaim under s. 215.26 or any other statute.

History.—s. 11, ch. 99-208; s. 10, ch. 2013-18.

201.17 Penalties for failure to pay tax required.—

(1) Whoever makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever, without the full amount of the tax herein imposed thereon being fully paid, or whoever makes use of any adhesive stamp to denote any tax imposed by this chapter without canceling or obliterating such stamps as herein provided, is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(2) If any document, instrument, or paper upon which the tax under this chapter is imposed, upon audit or at time of recordation, does not show the proper amount of tax paid, or if the tax imposed by this chapter on any document, instrument, or paper is not timely reported and paid as required by s. 201.133, the person or persons liable for the tax upon the document, instrument, or paper shall be subject to:

(a) Payment of the tax not paid.

(b) A specific penalty added to the tax in the amount of 10 percent of any unpaid tax if the failure is for not more than 30 days, with an additional 10 percent of any unpaid tax for each additional 30 days, or fraction thereof, during the time which the failure continues, not to exceed a total penalty of 50 percent, in the aggregate, of any unpaid tax. In no event shall the penalty be less than $10 for failure to timely file a tax return required. If it is determined by clear and convincing evidence that any part of a deficiency is due to fraud, there shall be added to the tax as a civil penalty, in lieu of the aforementioned penalty under this paragraph, an amount equal to 200 percent of the deficiency. These penalties are to be in addition to, and not in lieu of, any other penalties imposed by law.

(c) Payment of interest to the Department of Revenue, accruing from the date the tax is due until paid, at the rate of 1 percent per month, based on the amount of tax not paid.

(3) The department may settle or compromise any interest or penalties pursuant to s. 213.21.

History.—s. 4, ch. 15787, 1931; CGL 1936 Supp. 7473(7); s. 105, ch. 71-136; s. 2, ch. 71-344; s. 4, ch. 76-261; s. 1, ch. 77-281; s. 5, ch. 81-14; s. 5, ch. 81-178; s. 65, ch. 87-6; s. 39, ch. 87-101; s. 13, ch. 91-224; s. 7, ch. 92-320; s. 9, ch. 93-233; s. 15, ch. 96-395.

201.18 Penalties for illegal use of stamps.—

(1) Whoever fraudulently cuts, tears, or removes from any vellum, parchment, paper, instrument, writing, or document, upon which any tax is imposed by this chapter, any adhesive stamp used in pursuance of this chapter, or fraudulently uses, joins, fixes, or places to, with, or upon any vellum, parchment, paper, instrument, writing, or document, upon which any tax is imposed by this chapter:

(a) Any adhesive stamp which has been cut, torn, or removed from any other vellum, parchment, paper, instrument, writing, or document, upon which any tax is imposed by this chapter,

(b) Any adhesive stamp of insufficient value, or

(c) Any forged or counterfeited stamp; or

(2) Whoever willfully removes or alters the cancellation or defacing marks of, or otherwise prepares, any adhesive stamp with intent to use or cause the same to be used after it has already been used, or knowingly or willfully buys, sells, offers for sale, or gives away any such washed or restored stamp to any person for use, or knowingly uses the same, or whoever knowingly and without lawful excuse has in possession any washed, restored, or altered stamp which has been removed from any vellum, parchment, paper, instrument, writing, or document; or

(3) Whoever knowingly or willfully prepares, buys, sells, offers for sale, or has in his, her, or its possession any counterfeit stamps, is guilty of a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

History.—s. 4, ch. 15787, 1931; CGL 1936 Supp. 7473(7); s. 106, ch. 71-136; s. 3, ch. 71-344; s. 14, ch. 83-216; s. 66, ch. 87-6; s. 1053, ch. 95-147.

201.20 Penalties for illegally avoiding tax on notes.—Any person using the provisions of s. 201.09 to avoid the payment of any tax justly due is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 4, ch. 19068, 1939; CGL 1940 Supp. 7473(7a); s. 107, ch. 71-136; s. 4, ch. 71-344; s. 67, ch. 87-6; s. 40, ch. 87-101; s. 14, ch. 91-224.

201.21 Notes and other written obligations exempt under certain conditions.—There shall be exempt from all excise taxes imposed by this chapter all promissory notes, nonnegotiable notes, and other written obligations to pay money bearing date subsequent to July 1, 1955, hereinafter referred to as "principal obligations," when the maker thereof shall pledge or deposit with the payee or holder thereof pursuant to any agreement commonly known as a wholesale warehouse mortgage agreement, as collateral security for the payment thereof, any collateral obligation or obligations, as hereinafter defined, provided all excise taxes imposed by this chapter upon or in respect to such collateral obligation or obligations shall have been paid. If the indebtedness evidenced by any such principal obligation shall be in excess of the indebtedness evidenced by such collateral obligation or obligations, the exemption provided by this section shall not apply to the amount of such excess indebtedness; and, in such event, the excise taxes imposed by this chapter shall apply and be

paid only in respect to such excess of indebtedness of such principal obligation. The term "collateral obligation" as used in this section means any note, bond, or other written obligation to pay money secured by mortgage, deed of trust, or other lien upon real or personal property. The pledging of a specific collateral obligation to secure a specific principal obligation, if required under the terms of the agreement, shall not invalidate the exemption provided by this section. The temporary removal of the document or documents representing one or more collateral obligations for a reasonable commercial purpose, for a period not exceeding 60 days, shall not invalidate the exemption provided by this section.

History.—s. 1, ch. 29981, 1955; s. 8, ch. 79-350; s. 86, ch. 81-259.

201.22 Financing statements under chapter 679 of the Uniform Commercial Code.—The excise tax on documents provided by this chapter shall be applicable to transactions covered by the Uniform Commercial Code to the same extent that it would be if the code had not been enacted. The clerk or filing officer shall not accept for filing or filing and recording any financing statement under chapter 679, unless there appears thereon a notation that the taxes required by this chapter have been paid on the promissory instruments secured by said financing statement and will be paid on any additional promissory instruments, advances, or similar instrument that may be secured by said financing statement. The failure to pay the tax required by this chapter, as so stated, shall be subject to the penalties provided by this chapter.

History.—s. 1, ch. 65-254; s. 16, ch. 96-395.

201.23 Foreign notes and other written obligations exempt.—

(1) There shall be exempt from all excise taxes imposed by this chapter:

(a) All promissory notes, nonnegotiable notes, and other written obligations to pay money bearing date on or after July 1, 1977, if the makers thereof or the obligors thereunder, at the time of the making or execution thereof, are individuals residing outside the United States or business organizations or other persons located outside the United States.

(b) All drafts or bills of exchange drawn upon and, on or after July 1, 1977, accepted by a bank having an office in Florida, which arise out of transactions involving the importation or exportation of goods or the storage of goods abroad, or drawn by banks or bankers in foreign countries or dependencies or insular possessions of the United States for the purpose of furnishing dollar exchange as required by the usages of trade in the respective countries, dependencies, or insular possessions, if at the date of the acceptance of any of the foregoing the drawer of the draft or bill of exchange or the persons for whose benefit the financing is conducted are individuals residing outside the United States or business organizations or other persons located outside the United States.

(c) Any promissory note, nonnegotiable note, or other written obligation to pay money if the note or obligation is executed and delivered outside this state and at the time of its making is secured only by a mortgage, deed of trust, or similar security agreement encumbering real estate located outside this state and if such promissory note, nonnegotiable note, or other written obligation for payment of money is brought into this state for deposit as collateral security under a wholesale warehouse mortgage agreement or for inclusion in a pool of mortgages deposited with a custodian as security for obligations issued by an agency of the United States Government or for inclusion in a pool of mortgages to be serviced for the account of a customer by a mortgage lender licensed or exempt from licensing under part III of chapter 494.

(2) The exemptions provided in this chapter shall not apply:

(a) To mortgages, trust deeds, security agreements, or other evidences of indebtedness relating to the purchase or transfer of real property located in Florida and filed or recorded in the state, which shall be taxable as if they were entered into within this state.

(b) If the purpose of the financing evidenced by any instrument described in paragraph (1)(a) is to finance all or any part of the purchase of real estate located in Florida or personal property for use in Florida. However, the obligee under any such instrument shall be entitled to rely on a written certificate by the makers thereof or the obligors

thereunder that no part of the proceeds of such financing is intended for any such purpose.

(c) If, at the date of any instrument described in paragraph (1)(a) or at the date of acceptance of any instrument described in paragraph (1)(b), a majority of the equity securities of any maker of any instrument described in paragraph (1)(a) or of any obligor thereunder, or of any drawer or person for whose benefit the financing referred to in paragraph (1)(b) is conducted, are owned by individuals residing within the United States or business organizations or other persons located within the United States. However, the obligee under or acceptor of any such instrument shall be entitled to rely upon the written certificate of each maker, obligor, or person for whose benefit the financing is conducted, other than an individual, certifying that a majority of its equity securities are not owned by individuals residing within the United States or business organizations or other persons located within the United States.

(3) The provisions of this section shall not be construed so as to impair the obligation of any contract entered into prior to July 1, 1977.

(4)(a) The excise taxes imposed by this chapter shall not apply to the documents, notes, evidences of indebtedness, financing statements, drafts, bills of exchange, or other taxable items dealt with, made, issued, drawn upon, accepted, delivered, shipped, received, signed, executed, assigned, transferred, or sold by or to a banking organization in the conduct of an international banking transaction. Nothing in this subsection shall be construed to change the application of paragraph (2)(a).

(b) For purposes of this subsection, the term:

1. "Banking organization" means:

a. A bank organized and existing under the laws of any state;

b. A national bank organized and existing pursuant to the provisions of the National Bank Act, 12 U.S.C. ss. 21 et seq.;

c. An Edge Act corporation organized pursuant to the provisions of s. 25(a) of the Federal Reserve Act, 12 U.S.C. ss. 611 et seq.;

d. An international bank agency licensed pursuant to the laws of any state;

e. A federal agency licensed pursuant to ss. 4 and 5 of the International Banking Act of 1978;

f. A savings association organized and existing under the laws of any state;

g. A federal association organized and existing pursuant to the provisions of the Home Owners' Loan Act of 1933, 12 U.S.C. ss. 1461 et seq.; or

h. A Florida export finance corporation organized and existing pursuant to the provisions of part V of chapter 288.

2. "International banking transaction" means:

a. The financing of the exportation from, or the importation into, the United States or between jurisdictions abroad of tangible personal property or services;

b. The financing of the production, preparation, storage, or transportation of tangible personal property or services which are identifiable as being directly and solely for export from, or import into, the United States or between jurisdictions abroad;

c. The financing of contracts, projects, or activities to be performed substantially abroad, except those transactions secured by a mortgage, deed of trust, or other lien upon real property located in the state;

d. The receipt of deposits or borrowings or the extensions of credit by an international banking facility, except the loan or deposit of funds secured by mortgage, deed of trust, or other lien upon real property located in the state; or

e. Entering into foreign exchange trading or hedging transactions in connection with the activities described in sub-subparagraph d.

History.—s. 1, ch. 77-463; s. 9, ch. 79-350; s. 92, ch. 79-400; s. 5, ch. 80-136; s. 3, ch. 81-179; s. 53, ch. 91-245; s. 34, ch. 2005-280; s. 64, ch. 2009-241.

201.24 Obligations of municipalities, political subdivisions, and agencies of the state.— There shall be exempt from all taxes imposed by this chapter:

(1) Any obligation to pay money issued by a municipality, political subdivision, or agency of the state.

(2) Any assignment, transfer, or other disposition, or any document, which arises out of a rental, lease, or lease-purchase for real property agreement entered pursuant to s. 1013.15(2) or (4).

History.—s. 10, ch. 79-350; s. 2, ch. 88-119; s. 29, ch. 95-269; s. 2, ch. 98-264; s. 913, ch. 2002-387.

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TITLE VIII

LIMITATIONS

CHAPTER 95
LIMITATIONS OF ACTIONS; ADVERSE POSSESSION

95.091 Limitation on actions to collect taxes.—

(1)(a) Except for taxes for which certificates have been sold, taxes enumerated in s. 72.011, or tax liens issued under s. 196.161 or s. 443.141, any tax lien granted by law to the state or any of its political subdivisions, any municipality, any public corporation or body politic, or any other entity having authority to levy and collect taxes expires 5 years after the date the tax is assessed or becomes delinquent, whichever is later. An action to collect any tax may not be commenced after the expiration of the lien securing the payment of the tax.

(b) Any tax lien granted by law to the state or any of its political subdivisions for any tax enumerated in s. 72.011 or any tax lien imposed under s. 196.161 expires 20 years after the last date the tax may be assessed, after the tax becomes delinquent, or after the filing of a tax warrant, whichever is later. An action to collect any tax enumerated in s. 72.011 may not be commenced after the expiration of the lien securing the payment of the tax.

(2) If a lien to secure the payment of a tax is not provided by law, an action to collect the tax may not be commenced after 5 years following the date the tax is assessed or becomes delinquent, whichever is later.

(3)(a) With the exception of taxes levied under chapter 198 and tax adjustments made pursuant to ss. 220.23 and 624.50921, the Department of Revenue may determine and assess the amount of any tax, penalty, or interest due under any tax enumerated in s. 72.011 which it has authority to administer and the Department of Business and Professional Regulation may determine and assess the amount of any tax, penalty, or interest due under any tax enumerated in s. 72.011 which it has authority to administer:

1.a. For taxes due before July 1, 1999, within 5 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later; and for taxes due on or after July 1, 1999, within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later;

b. Effective July 1, 2002, notwithstanding sub-subparagraph a., within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later;

2. For taxes due before July 1, 1999, within 6 years after the date the taxpayer makes a substantial underpayment of tax or files a substantially incorrect return;

3. At any time while the right to a refund or credit of the tax is available to the taxpayer;

4. For taxes due before July 1, 1999, at any time after the taxpayer filed a grossly false return;

5. At any time after the taxpayer failed to make any required payment of the tax, failed to file a required return, or filed a fraudulent return, except that for taxes due on or after July 1, 1999, the limitation prescribed in subparagraph 1. applies if the taxpayer disclosed in writing the tax liability to the department before the department contacts the taxpayer; or

6. In any case in which a refund of tax has erroneously been made for any reason:

a. For refunds made before July 1, 1999, within 5 years after making such refund; and

b. For refunds made on or after July 1, 1999, within 3 years after making such refund, or at any time after making such refund if it appears that any part of the refund was induced by fraud or the misrepresentation of a material fact.

(b) For the purpose of this paragraph, a tax return filed before the last day prescribed by law, including any extension thereof, is deemed to have been filed on such last day, and payments made before the last day prescribed by law are deemed to have been paid on such last day.

(4) If administrative or judicial proceedings for review of the tax assessment or collection are initiated by a taxpayer within the period of

limitation prescribed in this section, the running of the period is tolled during the pendency of the proceeding. Administrative proceedings include taxpayer protest proceedings initiated under s. 213.21 and department rules.

History.—s. 20, ch. 74-382; s. 37, ch. 85-342; s. 49, ch. 87-6; ss. 29, 66, ch. 87-101; s. 4, ch. 88-119; s. 19, ch. 92-315; s. 25, ch. 94-353; s. 1, ch. 99-239; s. 10, ch. 2000-151; s. 2, ch. 2000-355; s. 1, ch. 2004-26; s. 1, ch. 2005-280; s. 4, ch. 2010-90; s. 2, ch. 2010-138.

95.18 Real property actions; adverse possession without color of title.—

(1) When the possessor has been in actual continued possession of real property for 7 years under a claim of title exclusive of any other right, but not founded on a written instrument, judgment, or decree, or when those under whom the possessor claims meet these criteria, the property actually possessed is held adversely if the person claiming adverse possession:

(a) Paid, subject to s. 197.3335, all outstanding taxes and matured installments of special improvement liens levied against the property by the state, county, and municipality within 1 year after entering into possession;

(b) Made a return, as required under subsection (3), of the property by proper legal description to the property appraiser of the county where it is located within 30 days after complying with paragraph (a); and

(c) Has subsequently paid, subject to s. 197.3335, all taxes and matured installments of special improvement liens levied against the property by the state, county, and municipality for all remaining years necessary to establish a claim of adverse possession.

(2) For the purpose of this section, property is deemed to be possessed if the property has been:

(a) Protected by substantial enclosure; or

(b) Cultivated, maintained, or improved in a usual manner.

(3) A person claiming adverse possession under this section must make a return of the property by providing to the property appraiser a uniform return on a form provided by the Department of Revenue. The return must include all of the following:

(a) The name and address of the person claiming adverse possession.

(b) The date that the person claiming adverse possession entered into possession of the property.

(c) A full and complete legal description of the property that is subject to the adverse possession claim.

(d) A notarized attestation clause that states:

> UNDER PENALTY OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING RETURN AND THAT THE FACTS STATED IN IT ARE TRUE AND CORRECT. I FURTHER ACKNOWLEDGE THAT THE RETURN DOES NOT CREATE ANY INTEREST ENFORCEABLE BY LAW IN THE DESCRIBED PROPERTY.

(e) A description of the use of the property by the person claiming adverse possession.

(f) A receipt to be completed by the property appraiser.

(g) Dates of payment by the possessor of all outstanding taxes and matured installments of special improvement liens levied against the property by the state, county, or municipality under paragraph (1)(a).

(h) The following notice provision at the top of the first page, printed in at least 12-point uppercase and boldfaced type:

> THIS RETURN DOES NOT CREATE ANY INTEREST ENFORCEABLE BY LAW IN THE DESCRIBED PROPERTY.

The property appraiser shall refuse to accept a return if it does not comply with this subsection. 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) for the purpose of implementing this subsection. 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.

(4) Upon the submission of a return, the property appraiser shall:

(a) Send, via regular mail, a copy of the return to the owner of record of the property that is subject

to the adverse possession claim, as identified by the property appraiser's records.

(b) Inform the owner of record that, under s. 197.3335, any tax payment made by the owner of record before April 1 following the year in which the tax is assessed will have priority over any tax payment made by an adverse possessor.

(c) Add a notation at the beginning of the first line of the legal description on the tax roll that an adverse possession claim has been submitted.

(d) Maintain the return in the property appraiser's records.

(5)(a) If a person makes a claim of adverse possession under this section against a portion of a parcel of property identified by a unique parcel identification number in the property appraiser's records:

1. The person claiming adverse possession shall include in the return submitted under subsection (3) a full and complete legal description of the property sufficient to enable the property appraiser to identify the portion of the property subject to the adverse possession claim.

2. The property appraiser may refuse to accept the return if the portion of the property subject to the claim cannot be identified by the legal description provided in the return, and the person claiming adverse possession must obtain a survey of the portion of the property subject to the claim in order to submit the return.

(b) Upon submission of the return, the property appraiser shall follow the procedures under subsection (4), and may not create a unique parcel identification number for the portion of property subject to the claim.

(c) The property appraiser shall assign a fair and just value to the portion of the property, as provided in s. 193.011, and provide this value to the tax collector to facilitate tax payment under s. 197.3335(3).

(6)(a) If a person makes a claim of adverse possession under this section against property to which the property appraiser has not assigned a parcel identification number:

1. The person claiming adverse possession must include in the return submitted under subsection (3) a full and complete legal description of the property which is sufficient to enable the property appraiser to identify the property subject to the adverse possession claim.

2. The property appraiser may refuse to accept a return if the property subject to the claim cannot be identified by the legal description provided in the return, and the person claiming adverse possession must obtain a survey of the property subject to the claim in order to submit the return.

(b) Upon submission of the return, the property appraiser shall:

1. Assign a parcel identification number to the property and assign a fair and just value to the property as provided in s. 193.011;

2. Add a notation at the beginning of the first line of the legal description on the tax roll that an adverse possession claim has been submitted; and

3. Maintain the return in the property appraiser's records.

(7) A property appraiser must remove the notation to the legal description on the tax roll that an adverse possession claim has been submitted and shall remove the return from the property appraiser's records if:

(a) The person claiming adverse possession notifies the property appraiser in writing that the adverse possession claim is withdrawn;

(b) The owner of record provides a certified copy of a court order, entered after the date the return was submitted to the property appraiser, establishing title in the owner of record;

(c) The property appraiser receives a certified copy of a recorded deed, filed after the date of the submission of the return, from the person claiming adverse possession to the owner of record transferring title of property along with a legal description describing the same property subject to the adverse possession claim; or

(d) The owner of record or the tax collector provides to the property appraiser a receipt demonstrating that the owner of record has paid the annual tax assessment for the property subject to the adverse possession claim during the period that the person is claiming adverse possession.

(8) The property appraiser shall include a clear and obvious notation in the legal description of the parcel information of any public searchable property database maintained by the property appraiser that

an adverse possession return has been submitted to the property appraiser for a particular parcel.

(9) A person who occupies or attempts to occupy a residential structure solely by claim of adverse possession under this section prior to making a return as required under subsection (3), commits trespass under s. 810.08.

(10) A person who occupies or attempts to occupy a residential structure solely by claim of adverse possession under this section and offers the property for lease to another commits theft under s. 812.014.

History.—s. 7, ch. 1869, 1872; s. 6, ch. 4055, 1891; RS 1291; GS 1722; RGS 2936; CGL 4656; s. 1, ch. 19254, 1939; ss. 13, 14, ch. 74-382; s. 1, ch. 77-102; s. 523, ch. 95-147; s. 1, ch. 2011-107; s. 1, ch. 2013-246.

TITLE XI
COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

CHAPTER 145
COMPENSATION OF COUNTY OFFICIALS

145.011 Legislative intent.—

(1) In compliance with s. 5(c), Art. II of the State Constitution, it is the intent of the Legislature to provide for the annual compensation and method of payment for the several county officers named herein.

(2) The Legislature has determined that a uniform and not arbitrary and discriminatory salary law is needed to replace the haphazard, preferential, inequitable, and probably unconstitutional local law method of paying elected county officers.

(3) It is further the intent of this Legislature to provide by general law for such uniform compensation of county officials having substantially equal duties and responsibilities, taking into account the multitude of changes that have affected these offices within the past decade.

(4) The salary schedules in this chapter are therefore based on a classification of counties according to each county's population, which the Legislature determines to be the most practical basis from which to arrive at an adequate, uniform salary system.

History.—s. 1, ch. 61-461; s. 1, ch. 67-576; s. 4, ch. 69-216; s. 1, ch. 69-346; s. 7, ch. 69-403.

145.012 Applicability.—This chapter applies to all officials herein designated in all counties of the state, except those officials whose salaries are not subject to being set by the Legislature because of the provisions of a county home rule charter and except officials (other than the property appraiser, clerk of the circuit court, superintendent of schools, sheriff, supervisor of elections, and tax collector who if qualified shall receive in addition to their salaries a special qualification salary as provided in this chapter) of counties which have a chartered consolidated form of government as provided in chapter 67-1320, Laws of Florida.

History.—s. 2, ch. 69-346; s. 15, ch. 73-173; s. 45, ch. 73-333; s. 1, ch. 77-102; s. 1, ch. 80-377.

145.021 Definitions.—As used in this chapter:

(1) "Population" means the population according to the latest annual determination of population of local governments produced by the Executive Office of the Governor in accordance with s. 186.901.

(2) "Salary," when referring to amounts payable under the schedules set forth in this chapter, means the total annual compensation to be paid to an official as personal income.

History.—s. 1, ch. 61-461; s. 3, ch. 69-346; s. 1, ch. 73-173; s. 89, ch. 79-190; s. 20, ch. 87-224.

145.022 Guaranteed salary upon resolution of board of county commissioners.—

(1) Any board of county commissioners, with the concurrence of the county official involved, shall by resolution guarantee and appropriate a salary to the county official, in an amount specified in this chapter, if all fees collected by such official are turned over to the board of county commissioners. Such a resolution is applicable only with respect to the county official who concurred in its adoption and only for the duration of such official's tenure in his or her current term of office.

(2) A board of county commissioners, with the concurrence of the county official involved, may, by resolution, rescind any resolution adopted pursuant to subsection (1), effective only upon the conclusion of the current fiscal year of the county.

(3) This section shall not apply to county property appraisers or clerks of the circuit and county courts in the performance of their court-related functions.

History.—s. 4, ch. 69-346; s. 8, ch. 69-82; ss. 12, 35, ch. 69-106; s. 16, ch. 73-172; s. 1, ch. 77-102; s. 16, ch. 80-377; s. 2, ch. 88-158; s. 852, ch. 95-147; s. 37, ch. 2001-266; s. 86, ch. 2003-402.

145.031 Board of county commissioners.—

(1) Each member of the board of county commissioners shall receive as salary the amount indicated, based on the population of his or her county. In addition, compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the grouping times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	9,999	$4,500	$0.150
II	10,000	49,999	6,000	0.075
III	50,000	99,999	9,000	0.060
IV	100,000	199,999	12,000	0.045
V	200,000	399,999	16,500	0.015
VI	400,000	999,999	19,500	0.005
VI	1,000,000		22,500	0.000

2) No member of a governing body of a chartered county or a county with a consolidated form of government shall be deemed to be the equivalent of a county commissioner for the purposes of determining the compensation of such member under his or her respective charter.

(3) Notwithstanding the provisions of this section or s. 145.19, each member of the board of county commissioners may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 1, ch. 67-543; s. 2, ch. 67-576; s. 5, ch. 69-346; s. 2, ch. 73-173; s. 853, ch. 95-147; s. 1, ch. 2011-158.

145.051 Clerk of circuit court; county comptroller.—

(1) Each clerk of the circuit court and each county comptroller shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$21,250	$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

(2)(a) There shall be an additional $2,000 per year special qualification salary for each clerk of the circuit court who has met the certification requirements established by the Supreme Court. Any clerk of the circuit court who is certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year.

(b) In order to qualify for the special qualification salary provided by paragraph (a), the clerk must complete the requirements established by the Supreme Court within 6 years after first taking office.

(c) After a clerk meets the requirements of paragraph (a), in order to remain certified, the clerk shall thereafter be required to complete each year a

course of continuing education as prescribed by the Supreme Court.

(3) Notwithstanding the provisions of this section or s. 145.19, each clerk of the circuit court and each county comptroller may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 2, ch. 67-576; s. 5, ch. 69-346; s. 27, ch. 72-404; s. 4, ch. 73-173; s. 4, ch. 74-325; ss. 2, 12, ch. 80-377; s. 1, ch. 85-322; s. 1, ch. 88-175; s. 27, ch. 91-45; s. 854, ch. 95-147; s. 2, ch. 2011-158.

145.071 Sheriff.—

(1) Each sheriff shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$23,350	$0.07875
II	50,000	99,999	26,500	0.06300
III	100,000	199,999	29,650	0.02625
IV	200,000	399,999	32,275	0.01575
V	400,000	999,999	35,425	0.00525
VI	1,000,000		38,575	0.00400

(2)(a) There shall be an additional $2,000 per year special qualification salary for each sheriff who has met the qualification requirements established by the Department of Law Enforcement. Any sheriff who so qualifies during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year.

(b) In order to qualify for the special qualification salary described in paragraph (a), the sheriff must complete the requirements specified in that paragraph within 6 years after first taking office.

(c) After a sheriff meets the requirements of paragraph (a), in order to remain qualified, the sheriff shall thereafter be required to complete each year a course of continuing education as prescribed by the Department of Law Enforcement.

(3) Notwithstanding the provisions of this section or s. 145.19, each sheriff may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 2, ch. 67-543; s. 2, ch. 67-576; s. 5, ch. 69-346; ss. 1-3, ch. 70-395; s. 5, ch. 73-173; s. 46, ch. 73-333; ss. 3, 13, ch. 80-377; s. 1, ch. 81-216; s. 5, ch. 85-322; s. 21, ch. 87-224; s. 1, ch. 89-178; s. 28, ch. 91-45; s. 855, ch. 95-147; s. 3, ch. 2011-158.

145.09 Supervisor of elections.—

(1) Each supervisor of elections shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$21,250	$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

(2) The above salaries are based upon a 5-day workweek. If a supervisor does not keep his or her office open 5 days per week, then the salary will be prorated accordingly.

(3)(a) There shall be an additional $2,000 per year special qualification salary for each supervisor of elections who has met the certification requirements established by the Division of Elections of the Department of State. The Department of State shall adopt rules to establish the certification requirements. Any supervisor who is certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year.

(b) In order to qualify for the special qualification salary described in paragraph (a), the supervisor must complete the requirements established by the Division of Elections within 6 years after first taking office.

(c) After a supervisor meets the requirements of paragraph (a), in order to remain certified, the supervisor shall thereafter be required to complete each year a course of continuing education as prescribed by the division.

(4) Notwithstanding the provisions of this section or s. 145.19, each supervisor of elections may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 2, ch. 65-60; s. 1, ch. 65-356; s. 2, ch. 67-576; s. 5, ch. 69-346; s. 1, ch. 70-429; s. 7, ch. 73-173; s. 2, ch. 79-327; ss. 6, 17, 22, ch. 80-377; s. 2, ch. 85-322; s. 4, ch. 88-175; s. 29, ch. 91-45; s. 856, ch. 95-147; s. 75, ch. 2005-277; s. 4, ch. 2011-158; s. 1, ch. 2016-157.

145.10 Property appraiser.—

(1) Each property appraiser shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$21,250	$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

(2)(a) There shall be an additional $2,000 per year special qualification salary for each property appraiser who has met the requirements of the Department of Revenue and has been designated a certified Florida property appraiser. Any property appraiser who is certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year. The department shall establish and maintain a certified Florida property appraiser program.

(b) In order to qualify for the special qualification salary described in paragraph (a), the property appraiser must complete the requirements established by the Department of Revenue within 4 years after first taking office.

(c) After a property appraiser meets the requirements of paragraph (a), in order to remain certified, the property appraiser shall thereafter be required to complete each year a course of continuing education as prescribed by the department. The executive director of the Department of Revenue may, at his or her discretion, waive the requirements of this paragraph for any property appraiser who has reached 60 years of age and who has been a property appraiser for 20 years.

(3) Notwithstanding the provisions of this section or s. 145.19, each property appraiser may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 3, ch. 67-543; s. 2, ch. 67-576; s. 1, ch. 67-594; s. 5, ch. 69-346; s. 15, ch. 73-172; s. 8, ch. 73-173; s. 1, ch. 77-102; ss. 7, 14, ch. 80-377; s. 3, ch. 85-322; s. 62, ch. 86-152; s. 3, ch. 88-175; s. 1, ch. 89-72; s. 857, ch. 95-147; s. 5, ch. 2011-158.

145.11 Tax collector.—

(1) Each tax collector shall receive as salary the amount indicated, based on the population of his or her county. In addition, a compensation shall be made for population increments over the minimum for each population group, which shall be determined by multiplying the population in excess of the minimum for the group times the group rate.

Pop. Group	County Pop. Range		Base Salary	Group Rate
	Minimum	Maximum		
I	-0-	49,999	$21,250	$0.07875
II	50,000	99,999	24,400	0.06300
III	100,000	199,999	27,550	0.02625
IV	200,000	399,999	30,175	0.01575
V	400,000	999,999	33,325	0.00525
VI	1,000,000		36,475	0.00400

(2)(a) There shall be an additional $2,000 per year special qualification salary for each tax collector who has met the requirements of the Department of Revenue and has been designated a certified Florida tax collector. Any tax collector who is certified during a calendar year shall receive in that year a pro rata share of the special qualification salary based on the remaining period of the year.

The department shall establish and maintain a certified Florida tax collector program.

(b) In order to qualify for the special qualification salary described in paragraph (a), the tax collector must complete the requirements established by the Department of Revenue within 4 years after first taking office.

(c) After a tax collector meets the requirements of paragraph (a), in order to remain certified, the tax collector shall thereafter be required to complete each year a course of continuing education as prescribed by the department.

(3) Notwithstanding the provisions of this section or s. 145.19, each tax collector may reduce his or her salary rate on a voluntary basis.

History.—s. 1, ch. 61-461; s. 1, ch. 63-560; s. 1, ch. 65-356; s. 2, ch. 67-576; s. 5, ch. 69-346; s. 9, ch. 73-173; ss. 9, 15, ch. 80-377; s. 4, ch. 85-322; s. 2, ch. 88-175; s. 2, ch. 89-72; s. 858, ch. 95-147; s. 6, ch. 2011-158.

145.121 Other income to be income of the office.—

(1) Except for the salary receivable under this chapter, all fees, costs, salaries, commissions, extra compensation, or any other funds which are paid or payable to a county official or to the official's office, either by law or on account of any service (including, for the purposes of this section, service arising out of official duties, ex officio duties, and private nonofficial acts) performed by the official for any agency or instrumentality of the state or of any county or municipality in the state, or for any officer, board, district, authority, or unit of state or local government, or for individuals, wherein any of the personnel, equipment, or space of the office is employed, shall be included as income of the office and shall not be retained by the county official as personal income. Nothing herein shall be construed as authorizing a county official to use his or her office or its personnel or property for a private purpose.

(2) Any board of county commissioners which prior to July 1, 1969, had not authorized an additional monthly expense allowance for the chair of the commission may authorize such an allowance of up to $50 per month for travel and other expenses related to the performance of his or her duties, and compensation shall not be considered as part of the chair's income from office.

History.—s. 7, ch. 69-346; s. 1, ch. 70-419; ss. 1, 2, ch. 70-445; s. 1, ch. 72-240; s. 14, ch. 73-173; s. 1, ch. 74-325; s. 859, ch. 95-147.

145.131 Repeal of other laws relating to compensation; exceptions.—

(1) All local or special laws or general laws of local application enacted prior to July 1, 1969, which relate to compensation of county officials are repealed, except laws pertaining to travel expenses of county officers or to payment of extra compensation to the chairs of boards of county commissioners or district school boards.

(2) The compensation of any official whose salary is fixed by this chapter shall be the subject of general law only, except that the compensation of certain school superintendents may be set by school boards in accordance with the provisions of s. 1001.47.

(3) All or any portion of the payment of the costs of life, health, accident, hospitalization, or annuity insurance, as authorized in s. 112.08, for county officials and employees shall not be deemed to be compensation within the purview of this chapter; and all payments previously made from county funds for such purposes are hereby validated.

History.—s. 9, ch. 69-346; s. 1, ch. 72-111; s. 20, ch. 73-334; s. 7, ch. 83-215; s. 1, ch. 93-146; s. 860, ch. 95-147; s. 900, ch. 2002-387.

145.132 Repeal of other laws relating to compensation of district school board members.—All local or special laws or general laws of local application enacted prior to July 1, 1993, which relate to compensation of district school board members are repealed.

History.—s. 6, ch. 93-146.

145.14 Compensation of other county officials; guarantee.—

(1) Each county official whose compensation for his or her official duties is paid wholly or partly by fees or commissions, and whose compensation is not provided for herein shall receive as yearly compensation for official services from the whole or part of the fees or commissions so collected, the following sum only: all the net income from his or

her office not to exceed $7,500 unless otherwise provided by law.

(2) With the concurrence of any county officer described by subsection (1), any board of county commissioners may by resolution guarantee and appropriate to that officer a salary not to exceed $9,600 in lieu of fees, if all fees collected are turned over to the board of county commissioners.

History.—s. 3, ch. 63-560; s. 10, ch. 69-346; s. 8, ch. 69-82; ss. 12, 35, ch. 69-106; s. 861, ch. 95-147; s. 38, ch. 2001-266.

145.141 Deficiency to be paid by board of county commissioners.—Should any county officer have insufficient revenue from the income of his or her office, after paying office personnel and expenses, to pay his or her total annual salary, the board of county commissioners shall pay any deficiency in salary from the general revenue fund and notify the Department of Financial Services. The deficiency shall be listed in the comptroller's annual report of county finances and county fee officers.

History.—s. 8, ch. 69-346; ss. 12, 35, ch. 69-106; s. 862, ch. 95-147; s. 149, ch. 2003-261.

145.16 Special laws or general laws of local application prohibited.—

(1) The Legislature declares that the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

(2) Pursuant to s. 11(a)(21), Art. III of the State Constitution, the Legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following officials:

(a) Members of the board of county commissioners;

(b) Clerk of the circuit court;

(c) Sheriff;

(d) Superintendent of schools;

(e) Supervisor of elections;

(f) Property appraiser;

(g) Tax collector; and

(h) District school board members.

History.—s. 1, ch. 69-211; s. 1, ch. 77-102; s. 2, ch. 93-146.

145.17 Supplemental compensation prohibited.—The compensation provided in chapter 145 shall be the sole and exclusive compensation of the officers whose salary is established therein for the execution of their official duties, and, except as specifically provided herein, the acceptance of salary for official duties as a result of other general or special law, general law of local application, resolution, or supplement or from any other source is a misdemeanor of the first degree punishable as provided in ss. 775.082 and 775.083.

History.—s. 10, ch. 73-173.

145.19 Annual percentage increases based on increase for state career service employees; limitation.—

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

(a) "Annual factor" means 1 plus the lesser of:

1. The average percentage increase in the salaries of state career service employees for the current fiscal year as determined by the Department of Management Services or as provided in the General Appropriations Act; or

2. Seven percent.

(b) "Cumulative annual factor" means the product of all annual factors certified under this act prior to the fiscal year for which salaries are being calculated.

(c) "Initial factor" means a factor of 1.292, which is a product, rounded to the nearest thousandth, of an earlier cost-of-living increase factor authorized by chapter 73-173, Laws of Florida, and intended by the Legislature to be preserved in adjustments to salaries made prior to enactment of chapter 76-80, Laws of Florida, multiplied by the annual increase factor authorized by chapter 79-327, Laws of Florida.

(2) Each fiscal year, the salaries of all officials listed in this chapter, s. 1001.395, and s. 1001.47 shall be adjusted. The adjusted salary rate shall be the product, rounded to the nearest dollar, of the salary rate granted by the appropriate section of this chapter, s. 1001.395, or s. 1001.47 multiplied first by the initial factor, then by the cumulative annual factor, and finally by the annual factor. The

Department of Management Services shall certify the annual factor and the cumulative annual factors. Any special qualification salary received under this chapter, s. 1001.47, or the annual performance salary incentive available to elected superintendents under s. 1001.47 shall be added to such adjusted salary rate. The special qualification salary shall be $2,000, but shall not exceed $2,000.

History.—s. 1, ch. 79-327; s. 19, ch. 80-377; s. 6, ch. 81-167; s. 5, ch. 83-55; s. 3, ch. 84-241; s. 1, ch. 88-42; s. 75, ch. 92-279; s. 55, ch. 92-326; s. 3, ch. 93-146; s. 901, ch. 2002-387; s. 4, ch. 2004-41; s. 2, ch. 2007-234.

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CHAPTER 163

INTERGOVERNMENTAL PROGRAMS

163.01 Florida Interlocal Cooperation Act of 1969.—

(1) This section shall be known and may be cited as the "Florida Interlocal Cooperation Act of 1969."

(2) It is the purpose of this section to permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities.

(3) As used in this section:

(a) "Interlocal agreement" means an agreement entered into pursuant to this section.

(b) "Public agency" means a political subdivision, agency, or officer of this state or of any state of the United States, including, but not limited to, state government, county, city, school district, single and multipurpose special district, single and multipurpose public authority, metropolitan or consolidated government, a separate legal entity or administrative entity created under subsection (7), an independently elected county officer, any agency of the United States Government, a federally recognized Native American tribe, and any similar entity of any other state of the United States.

(c) "State" means a state of the United States.

(d) "Electric project" means:

1. Any plant, works, system, facilities, and real property and personal property of any nature whatsoever, together with all parts thereof and appurtenances thereto, which is located within or without the state and which is used or useful in the generation, production, transmission, purchase, sale, exchange, or interchange of electric capacity and energy, including facilities and property for the acquisition, extraction, conversion, transportation, storage, reprocessing, or disposal of fuel and other materials of any kind for any such purposes.

2. Any interest in, or right to, the use, services, output, or capacity of any such plant, works, system, or facilities.

3. Any study to determine the feasibility or costs of any of the foregoing, including, but not limited to, engineering, legal, financial, and other services necessary or appropriate to determine the legality and financial and engineering feasibility of any project referred to in subparagraph 1. or subparagraph 2.

(e) "Person" means:

1. Any natural person;

2. The United States; any state; any municipality, political subdivision, or municipal corporation created by or pursuant to the laws of the United States or any state; or any board, corporation, or other entity or body declared by or pursuant to the laws of the United States or any state to be a department, agency, or instrumentality thereof;

3. Any corporation, not-for-profit corporation, firm, partnership, cooperative association, electric cooperative, or business trust of any nature whatsoever which is organized and existing under the laws of the United States or any state; or

4. Any foreign country; any political subdivision or governmental unit of a foreign country; or any corporation, not-for-profit corporation, firm, partnership, cooperative association, electric cooperative, or business trust of any nature whatsoever which is organized and existing under the laws of a foreign country or of a political subdivision or governmental unit thereof.

(f) "Electric utility" has the same meaning as in s. 361.11(2). The term also includes those municipalities, authorities, commissions, special districts, or other public bodies that own, maintain, or operate an electrical generation, transmission, or distribution system within the state on June 25, 2008.

(g) "Foreign public utility" means any person whose principal location or principal place of business is not located within this state; who owns,

maintains, or operates facilities for the generation, transmission, or distribution of electrical energy; and who supplies electricity to retail or wholesale customers, or both, on a continuous, reliable, and dependable basis. "Foreign public utility" also means any affiliate or subsidiary of such person, the business of which is limited to the generation or transmission, or both, of electrical energy and activities reasonably incidental thereto.

(h) "Local government liability pool" means a reciprocal insurer as defined in s. 629.021 or any self-insurance program created pursuant to s. 768.28(16), formed and controlled by counties or municipalities of this state to provide liability insurance coverage for counties, municipalities, or other public agencies of this state, which pool may contract with other parties for the purpose of providing claims administration, processing, accounting, and other administrative facilities.

(4) A public agency of this state may exercise jointly with any other public agency of the state, of any other state, or of the United States Government any power, privilege, or authority which such agencies share in common and which each might exercise separately.

(5) A joint exercise of power pursuant to this section shall be made by contract in the form of an interlocal agreement, which may provide for:

(a) The purpose of such interlocal agreement or the power to be exercised and the method by which the purpose will be accomplished or the manner in which the power will be exercised.

(b) The duration of the interlocal agreement and the method by which it may be rescinded or terminated by any participating public agency prior to the stated date of termination.

(c) The precise organization, composition, and nature of any separate legal or administrative entity created thereby with the powers designated thereto, if such entity may be legally created.

(d) The manner in which the parties to an interlocal agreement will provide from their treasuries the financial support for the purpose set forth in the interlocal agreement; payments of public funds that may be made to defray the cost of such purpose; advances of public funds that may be made for the purposes set forth in the interlocal agreements and repayment thereof; and the personnel, equipment, or property of one or more of the parties to the agreement that may be used in lieu of other contributions or advances.

(e) The manner in which funds may be paid to and disbursed by any separate legal or administrative entity created pursuant to the interlocal agreement.

(f) A method or formula for equitably providing for and allocating and financing the capital and operating costs, including payments to reserve funds authorized by law and payments of principal and interest on obligations. The method or formula shall be established by the participating parties to the interlocal agreement on a ratio of full valuation of real property, on the basis of the amount of services rendered or to be rendered or benefits received or conferred or to be received or conferred, or on any other equitable basis, including the levying of taxes or assessments to pay such costs on the entire area serviced by the parties to the interlocal agreement, subject to such limitations as may be contained in the constitution and statutes of this state.

(g) The manner of employing, engaging, compensating, transferring, or discharging necessary personnel, subject to the provisions of applicable civil service and merit systems.

(h) The fixing and collecting of charges, rates, rents, or fees, where appropriate, and the making and promulgation of necessary rules and regulations and their enforcement by or with the assistance of the participating parties to the interlocal agreement.

(i) The manner in which purchases shall be made and contracts entered into.

(j) The acquisition, ownership, custody, operation, maintenance, lease, or sale of real or personal property.

(k) The disposition, diversion, or distribution of any property acquired through the execution of such interlocal agreement.

(l) The manner in which, after the completion of the purpose of the interlocal agreement, any surplus money shall be returned in proportion to the contributions made by the participating parties.

(m) The acceptance of gifts, grants, assistance funds, or bequests.

(n) The making of claims for federal or state aid payable to the individual or several participants

on account of the execution of the interlocal agreement.

(o) The manner of responding for any liabilities that might be incurred through performance of the interlocal agreement and insuring against any such liability.

(p) The adjudication of disputes or disagreements, the effects of failure of participating parties to pay their shares of the costs and expenses, and the rights of the other participants in such cases.

(q) The manner in which strict accountability of all funds shall be provided for and the manner in which reports, including an annual independent audit, of all receipts and disbursements shall be prepared and presented to each participating party to the interlocal agreement.

(r) Any other necessary and proper matters agreed upon by the participating public agencies.

(6) An interlocal agreement may provide for one or more parties to the agreement to administer or execute the agreement. One or more parties to the agreement may agree to provide all or a part of the services set forth in the agreement in the manner provided in the agreement. The parties may provide for the mutual exchange of services without payment of any contribution other than such services. The parties may provide for the use or maintenance of facilities or equipment of another party on a cost-reimbursement basis.

(7)(a) An interlocal agreement may provide for a separate legal or administrative entity to administer or execute the agreement, which may be a commission, board, or council constituted pursuant to the agreement.

(b) A separate legal or administrative entity created by an interlocal agreement shall possess the common power specified in the agreement and may exercise it in the manner or according to the method provided in the agreement. The entity may, in addition to its other powers, be authorized in its own name to make and enter into contracts; to employ agencies or employees; to acquire, construct, manage, maintain, or operate buildings, works, or improvements; to acquire, hold, or dispose of property; and to incur debts, liabilities, or obligations which do not constitute the debts, liabilities, or obligations of any of the parties to the agreement.

(c) No separate legal or administrative entity created by an interlocal agreement shall possess the power or authority to levy any type of tax within the boundaries of any governmental unit participating in the interlocal agreement, to issue any type of bond in its own name, or in any way to obligate financially a governmental unit participating in the interlocal agreement. However, any separate legal entity, the membership of which consists only of electric utilities as defined in s. 361.11(2) and which is created for the purpose of exercising the powers granted by part II of chapter 361, the Joint Power Act, may, for the purpose of financing or refinancing the costs of an electric project, exercise all powers in connection with the authorization, issuance, and sale of bonds as are conferred by parts I, II, and III of chapter 159 or part II of chapter 166, or both. Any such entity may also issue bond anticipation notes, as provided by s. 215.431, in connection with the authorization, issuance, and sale of such bonds. All of the privileges, benefits, powers, and terms of parts I, II, and III of chapter 159 and part II of chapter 166, notwithstanding any limitations provided above, shall be fully applicable to such entity. In addition, the governing body of such legal entity may also authorize bonds to be issued and sold from time to time and delegate, to such officer, official, or agent of such legal entity as the governing body of such legal entity shall select, the power to determine the time; manner of sale, public or private; maturities; rate or rates of interest, which may be fixed or may vary at such time or times and in accordance with a specified formula or method of determination; and other terms and conditions as may be deemed appropriate by the officer, official, or agent so designated by the governing body of such legal entity. However, the amounts and maturities of such bonds and the interest rate or rates on such bonds shall be within the limits prescribed by the governing body of such legal entity in its resolution delegating to such officer, official, or agent the power to authorize the issuance and sale of such bonds. Bonds issued pursuant to this section may be validated as provided in chapter 75 and paragraph (15)(f). However, the complaint in any action to validate such bonds shall be filed only in the Circuit Court for Leon County. The notice required to be

published by s. 75.06 shall be published only in Leon County, and the complaint and order of the circuit court shall be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in which a public agency participating in the electric project lies. Notice of such proceedings shall be published in the manner and at the time required by s. 75.06 in Leon County and in each county in which any portion of any public agency participating in the electric project lies.

(d) Notwithstanding the provisions of paragraph (c), any separate legal entity created pursuant to this section and controlled by the municipalities or counties of this state or by one or more municipality and one or more county of this state, the membership of which consists or is to consist of municipalities only, counties only, or one or more municipality and one or more county, may, for the purpose of financing or refinancing any capital projects, exercise all powers in connection with the authorization, issuance, and sale of bonds. Notwithstanding any limitations provided in this section, all of the privileges, benefits, powers, and terms of part I of chapter 125, part II of chapter 166, and part I of chapter 159 shall be fully applicable to such entity. Bonds issued by such entity shall be deemed issued on behalf of the counties or municipalities which enter into loan agreements with such entity as provided in this paragraph. Any loan agreement executed pursuant to a program of such entity shall be governed by the provisions of part I of chapter 159 or, in the case of counties, part I of chapter 125, or in the case of municipalities and charter counties, part II of chapter 166. Proceeds of bonds issued by such entity may be loaned to counties or municipalities of this state or a combination of municipalities and counties, whether or not such counties or municipalities are also members of the entity issuing the bonds. The issuance of bonds by such entity to fund a loan program to make loans to municipalities or counties or a combination of municipalities and counties with one another for capital projects to be identified subsequent to the issuance of the bonds to fund such loan programs is deemed to be a paramount public purpose. Any entity so created may also issue bond anticipation notes, as provided by s. 215.431, in connection with the authorization, issuance, and sale of such bonds. In addition, the governing body of such legal entity may also authorize bonds to be issued and sold from time to time and may delegate, to such officer, official, or agent of such legal entity as the governing body of such legal entity may select, the power to determine the time; manner of sale, public or private; maturities; rate or rates of interest, which may be fixed or may vary at such time or times and in accordance with a specified formula or method of determination; and other terms and conditions as may be deemed appropriate by the officer, official, or agent so designated by the governing body of such legal entity. However, the amounts and maturities of such bonds and the interest rate or rates of such bonds shall be within the limits prescribed by the governing body of such legal entity and its resolution delegating to such officer, official, or agent the power to authorize the issuance and sale of such bonds. A local government self-insurance fund established under this section may financially guarantee bonds or bond anticipation notes issued or loans made under this subsection. Bonds issued pursuant to this paragraph may be validated as provided in chapter 75. The complaint in any action to validate such bonds shall be filed only in the Circuit Court for Leon County. The notice required to be published by s. 75.06 shall be published only in Leon County, and the complaint and order of the circuit court shall be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in each county where the public agencies which were initially a party to the agreement are located. Notice of such proceedings shall be published in the manner and the time required by s. 75.06 in Leon County and in each county where the public agencies which were initially a party to the agreement are located. Obligations of any county or municipality pursuant to a loan agreement as described in this paragraph may be validated as provided in chapter 75.

(e)1. Notwithstanding the provisions of paragraph (c), any separate legal entity, created pursuant to the provisions of this section and controlled by counties or municipalities of this state, the membership of which consists or is to consist only of public agencies of this state, may, for the

purpose of financing the provision or acquisition of liability or property coverage contracts for or from one or more local government liability or property pools to provide liability or property coverage for counties, municipalities, or other public agencies of this state, exercise all powers in connection with the authorization, issuance, and sale of bonds. All of the privileges, benefits, powers, and terms of s. 125.01 relating to counties and s. 166.021 relating to municipalities shall be fully applicable to such entity and such entity shall be considered a unit of local government for all of the privileges, benefits, powers, and terms of part I of chapter 159. Bonds issued by such entity shall be deemed issued on behalf of counties, municipalities, or public agencies which enter into loan agreements with such entity as provided in this paragraph. Proceeds of bonds issued by such entity may be loaned to counties, municipalities, or other public agencies of this state, whether or not such counties, municipalities, or other public agencies are also members of the entity issuing the bonds, and such counties, municipalities, or other public agencies may in turn deposit such loan proceeds with a separate local government liability or property pool for purposes of providing or acquiring liability or property coverage contracts.

2. Counties or municipalities of this state are authorized pursuant to this section, in addition to the authority provided by s. 125.01, part II of chapter 166, and other applicable law, to issue bonds for the purpose of acquiring liability coverage contracts from a local government liability pool. Any individual county or municipality may, by entering into interlocal agreements with other counties, municipalities, or public agencies of this state, issue bonds on behalf of itself and other counties, municipalities, or other public agencies, for purposes of acquiring a liability coverage contract or contracts from a local government liability pool. Counties, municipalities, or other public agencies are also authorized to enter into loan agreements with any entity created pursuant to subparagraph 1., or with any county or municipality issuing bonds pursuant to this subparagraph, for the purpose of obtaining bond proceeds with which to acquire liability coverage contracts from a local government liability pool. No county, municipality, or other public agency shall at any time have more than one loan agreement outstanding for the purpose of obtaining bond proceeds with which to acquire liability coverage contracts from a local government liability pool. Obligations of any county, municipality, or other public agency of this state pursuant to a loan agreement as described above may be validated as provided in chapter 75. Prior to the issuance of any bonds pursuant to subparagraph 1. or this subparagraph for the purpose of acquiring liability coverage contracts from a local government liability pool, the reciprocal insurer or the manager of any self-insurance program shall demonstrate to the satisfaction of the Office of Insurance Regulation of the Financial Services Commission that excess liability coverage for counties, municipalities, or other public agencies is reasonably unobtainable in the amounts provided by such pool or that the liability coverage obtained through acquiring contracts from a local government liability pool, after taking into account costs of issuance of bonds and any other administrative fees, is less expensive to counties, municipalities, or special districts than similar commercial coverage then reasonably available.

3. Any entity created pursuant to this section or any county or municipality may also issue bond anticipation notes, as provided by s. 215.431, in connection with the authorization, issuance, and sale of such bonds. In addition, the governing body of such legal entity or the governing body of such county or municipality may also authorize bonds to be issued and sold from time to time and may delegate, to such officer, official, or agent of such legal entity as the governing body of such legal entity may select, the power to determine the time; manner of sale, public or private; maturities; rate or rates of interest, which may be fixed or may vary at such time or times and in accordance with a specified formula or method of determination; and other terms and conditions as may be deemed appropriate by the officer, official, or agent so designated by the governing body of such legal entity. However, the amounts and maturities of such bonds and the interest rate or rates of such bonds shall be within the limits prescribed by the governing body of such legal entity and its resolution delegating to such officer, official, or

agent the power to authorize the issuance and sale of such bonds. Any series of bonds issued pursuant to this paragraph for liability coverage shall mature no later than 7 years following the date of issuance. A series of bonds issued pursuant to this paragraph for property coverage shall mature no later than 30 years following the date of issuance.

4. Bonds issued pursuant to subparagraph 1. may be validated as provided in chapter 75. The complaint in any action to validate such bonds shall be filed only in the Circuit Court for Leon County. The notice required to be published by s. 75.06 shall be published in Leon County and in each county which is an owner of the entity issuing the bonds, or in which a member of the entity is located, and the complaint and order of the circuit court shall be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in each county or municipality which is an owner of the entity issuing the bonds or in which a member of the entity is located.

5. Bonds issued pursuant to subparagraph 2. may be validated as provided in chapter 75. The complaint in any action to validate such bonds shall be filed in the circuit court of the county or municipality which will issue the bonds. The notice required to be published by s. 75.06 shall be published only in the county where the complaint is filed, and the complaint and order of the circuit court shall be served only on the state attorney of the circuit in the county or municipality which will issue the bonds.

6. The participation by any county, municipality, or other public agency of this state in a local government liability pool shall not be deemed a waiver of immunity to the extent of liability coverage, nor shall any contract entered regarding such a local government liability pool be required to contain any provision for waiver.

(f) Notwithstanding anything to the contrary, any separate legal entity, created pursuant to the provisions of this section, wholly owned by the municipalities or counties of this state, the membership of which consists or is to consist only of municipalities or counties of this state, may exercise the right and power of eminent domain, including the procedural powers under chapters 73 and 74, if such right and power is granted to such entity by the interlocal agreement creating the entity.

(g)1. Notwithstanding any other provisions of this section, any separate legal entity created under this section, the membership of which is limited to municipalities and counties of the state, and which may include a special district in addition to a municipality or county or both, may acquire, own, construct, improve, operate, and manage public facilities, or finance facilities on behalf of any person, relating to a governmental function or purpose, including, but not limited to, wastewater facilities, water or alternative water supply facilities, and water reuse facilities, which may serve populations within or outside of the members of the entity. Notwithstanding s. 367.171(7), any separate legal entity created under this paragraph is not subject to Public Service Commission jurisdiction. The separate legal entity may not provide utility services within the service area of an existing utility system unless it has received the consent of the utility.

2. For purposes of this paragraph, the term:

a. “Host government” means the governing body of the county, if the largest number of equivalent residential connections currently served by a system of the utility is located in the unincorporated area, or the governing body of a municipality, if the largest number of equivalent residential connections currently served by a system of the utility is located within that municipality’s boundaries.

b. “Separate legal entity” means any entity created by interlocal agreement the membership of which is limited to two or more special districts, municipalities, or counties of the state, but which entity is legally separate and apart from any of its member governments.

c. “System” means a water or wastewater facility or group of such facilities owned by one entity or affiliate entities.

d. “Utility” means a water or wastewater utility and includes every person, separate legal entity, lessee, trustee, or receiver owning, operating, managing, or controlling a system, or proposing construction of a system, who is providing, or proposes to provide, water or wastewater service to the public for compensation.

3. A separate legal entity that seeks to acquire any utility shall notify the host government in writing by certified mail about the contemplated acquisition not less than 30 days before any proposed transfer of ownership, use, or possession of any utility assets by such separate legal entity. The potential acquisition notice shall be provided to the legislative head of the governing body of the host government and to its chief administrative officer and shall provide the name and address of a contact person for the separate legal entity and information identified in s. 367.071(4)(a) concerning the contemplated acquisition.

4.a. Within 30 days following receipt of the notice, the host government may adopt a resolution to become a member of the separate legal entity, adopt a resolution to approve the utility acquisition, or adopt a resolution to prohibit the utility acquisition by the separate legal entity if the host government determines that the proposed acquisition is not in the public interest. A resolution adopted by the host government which prohibits the acquisition may include conditions that would make the proposal acceptable to the host government.

b. If a host government adopts a membership resolution, the separate legal entity shall accept the host government as a member on the same basis as its existing members before any transfer of ownership, use, or possession of the utility or the utility facilities. If a host government adopts a resolution to approve the utility acquisition, the separate legal entity may complete the acquisition. If a host government adopts a prohibition resolution, the separate legal entity may not acquire the utility within that host government's territory without the specific consent of the host government by future resolution. If a host government does not adopt a prohibition resolution or an approval resolution, the separate legal entity may proceed to acquire the utility after the 30-day notice period without further notice.

5. After the acquisition or construction of any utility systems by a separate legal entity created under this paragraph, revenues or any other income may not be transferred or paid to a member of a separate legal entity, or to any other special district, county, or municipality, from user fees or other charges or revenues generated from customers that are not physically located within the jurisdictional or service delivery boundaries of the member, special district, county, or municipality receiving the transfer or payment. Any transfer or payment to a member, special district, or other local government must be solely from user fees or other charges or revenues generated from customers that are physically located within the jurisdictional or service delivery boundaries of the member, special district, or local government receiving the transfer of payment.

6. This section is an alternative provision otherwise provided by law as authorized in s. 4, Art. VIII of the State Constitution for any transfer of power as a result of an acquisition of a utility by a separate legal entity from a municipality, county, or special district.

7. The entity may finance or refinance the acquisition, construction, expansion, and improvement of such facilities relating to a governmental function or purpose through the issuance of its bonds, notes, or other obligations under this section or as otherwise authorized by law. The entity has all the powers provided by the interlocal agreement under which it is created or which are necessary to finance, own, operate, or manage the public facility, including, without limitation, the power to establish rates, charges, and fees for products or services provided by it, the power to levy special assessments, the power to sell or finance all or a portion of such facility, and the power to contract with a public or private entity to manage and operate such facilities or to provide or receive facilities, services, or products. Except as may be limited by the interlocal agreement under which the entity is created, all of the privileges, benefits, powers, and terms of s. 125.01, relating to counties, and s. 166.021, relating to municipalities, are fully applicable to the entity. However, neither the entity nor any of its members on behalf of the entity may exercise the power of eminent domain over the facilities or property of any existing water or wastewater plant utility system, nor may the entity acquire title to any water or wastewater plant utility facilities, other facilities, or property which was acquired by the use of eminent domain after the effective date of this act. Bonds, notes, and other

obligations issued by the entity are issued on behalf of the public agencies that are members of the entity.

8. Any entity created under this section may also issue bond anticipation notes in connection with the authorization, issuance, and sale of bonds. The bonds may be issued as serial bonds or as term bonds or both. Any entity may issue capital appreciation bonds or variable rate bonds. Any bonds, notes, or other obligations must be authorized by resolution of the governing body of the entity and bear the date or dates; mature at the time or times, not exceeding 40 years from their respective dates; bear interest at the rate or rates; be payable at the time or times; be in the denomination; be in the form; carry the registration privileges; be executed in the manner; be payable from the sources and in the medium or payment and at the place; and be subject to the terms of redemption, including redemption prior to maturity, as the resolution may provide. If any officer whose signature, or a facsimile of whose signature, appears on any bonds, notes, or other obligations ceases to be an officer before the delivery of the bonds, notes, or other obligations, the signature or facsimile is valid and sufficient for all purposes as if he or she had remained in office until the delivery. The bonds, notes, or other obligations may be sold at public or private sale for such price as the governing body of the entity shall determine. Pending preparation of the definitive bonds, the entity may issue interim certificates, which shall be exchanged for the definitive bonds. The bonds may be secured by a form of credit enhancement, if any, as the entity deems appropriate. The bonds may be secured by an indenture of trust or trust agreement. In addition, the governing body of the legal entity may delegate, to an officer, official, or agent of the legal entity as the governing body of the legal entity may select, the power to determine the time; manner of sale, public or private; maturities; rate of interest, which may be fixed or may vary at the time and in accordance with a specified formula or method of determination; and other terms and conditions as may be deemed appropriate by the officer, official, or agent so designated by the governing body of the legal entity. However, the amount and maturity of the bonds, notes, or other obligations and the interest rate of the bonds, notes, or other obligations must be within the limits prescribed by the governing body of the legal entity and its resolution delegating to an officer, official, or agent the power to authorize the issuance and sale of the bonds, notes, or other obligations.

9. Bonds, notes, or other obligations issued under this paragraph may be validated as provided in chapter 75. The complaint in any action to validate the bonds, notes, or other obligations must be filed only in the Circuit Court for Leon County. The notice required to be published by s. 75.06 must be published in Leon County and in each county that is a member of the entity issuing the bonds, notes, or other obligations, or in which a member of the entity is located, and the complaint and order of the circuit court must be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in each county that is a member of the entity issuing the bonds, notes, or other obligations or in which a member of the entity is located. Section 75.04(2) does not apply to a complaint for validation brought by the legal entity.

10. The accomplishment of the authorized purposes of a legal entity created under this paragraph is in all respects for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions. Since the legal entity will perform essential governmental functions for the public health, safety, and welfare in accomplishing its purposes, the legal entity is not required to pay any taxes or assessments of any kind whatsoever upon any property acquired or used by it for such purposes or upon any revenues at any time received by it, whether the property is within or outside the jurisdiction of members of the entity. The exemption provided in this paragraph applies regardless of whether the separate legal entity enters into agreements with private firms or entities to manage, operate, or improve the utilities owned by the separate legal entity. The bonds, notes, and other obligations of an entity, their transfer, and the income therefrom, including any profits made on the sale thereof, are at all times free from taxation of any kind by the state or by any political subdivision or other agency or instrumentality thereof. The exemption granted in this subparagraph is not applicable to any tax imposed by chapter 220 on

interest, income, or profits on debt obligations owned by corporations.

(h)1. Notwithstanding the provisions of paragraph (c), any separate legal entity consisting of an alliance, as defined in s. 395.106(2)(a), created pursuant to this paragraph and controlled by and whose members consist of eligible entities comprised of special districts created pursuant to a special act and having the authority to own or operate one or more hospitals licensed in this state or hospitals licensed in this state that are owned, operated, or funded by a county or municipality, for the purpose of providing property insurance coverage as defined in s. 395.106(2)(b), for such eligible entities, may exercise all powers under this subsection in connection with borrowing funds for such purposes, including, without limitation, the authorization, issuance, and sale of bonds, notes, or other obligations of indebtedness. Borrowed funds, including, but not limited to, bonds issued by such alliance shall be deemed issued on behalf of such eligible entities that enter into loan agreements with such separate legal entity as provided in this paragraph.

2. Any such separate legal entity shall have all the powers that are provided by the interlocal agreement under which the entity is created or that are necessary to finance, operate, or manage the alliance's property insurance coverage program. Proceeds of bonds, notes, or other obligations issued by such an entity may be loaned to any one or more eligible entities. Such eligible entities are authorized to enter into loan agreements with any separate legal entity created pursuant to this paragraph for the purpose of obtaining moneys with which to finance property insurance coverage or claims. Obligations of any eligible entity pursuant to a loan agreement as described in this paragraph may be validated as provided in chapter 75.

3. Any bonds, notes, or other obligations to be issued or incurred by a separate legal entity created pursuant to this paragraph shall be authorized by resolution of the governing body of such entity and bear the date or dates; mature at the time or times, not exceeding 30 years from their respective dates; bear interest at the rate or rates, which may be fixed or vary at such time or times and in accordance with a specified formula or method of determination; be payable at the time or times; be in the denomination; be in the form; carry the registration privileges; be executed in the manner; be payable from the sources and in the medium of payment and at the place; and be subject to redemption, including redemption prior to maturity, as the resolution may provide. The bonds, notes, or other obligations may be sold at public or private sale for such price as the governing body of the separate legal entity shall determine. The bonds may be secured by such credit enhancement, if any, as the governing body of the separate legal entity deems appropriate. The bonds may be secured by an indenture of trust or trust agreement. In addition, the governing body of the separate legal entity may delegate, to such officer or official of such entity as the governing body may select, the power to determine the time; manner of sale, public or private; maturities; rate or rates of interest, which may be fixed or may vary at such time or times and in accordance with a specified formula or method of determination; and other terms and conditions as may be deemed appropriate by the officer or official so designated by the governing body of such separate legal entity. However, the amounts and maturities of such bonds, the interest rate or rates, and the purchase price of such bonds shall be within the limits prescribed by the governing body of such separate legal entity in its resolution delegating to such officer or official the power to authorize the issuance and sale of such bonds.

4. Bonds issued pursuant to this paragraph may be validated as provided in chapter 75. The complaint in any action to validate such bonds shall be filed only in the Circuit Court for Leon County. The notice required to be published by s. 75.06 shall be published in Leon County and in each county in which an eligible entity that is a member of an alliance is located. The complaint and order of the circuit court shall be served only on the State Attorney of the Second Judicial Circuit and on the state attorney of each circuit in each county in which an eligible entity receiving bond proceeds is located.

5. The accomplishment of the authorized purposes of a separate legal entity created under this paragraph is deemed in all respects for the benefit, increase of the commerce and prosperity, and improvement of the health and living conditions of

the people of this state. Inasmuch as the separate legal entity performs essential public functions in accomplishing its purposes, the separate legal entity is not required to pay any taxes or assessments of any kind upon any property acquired or used by the entity for such purposes or upon any revenues at any time received by the entity. The bonds, notes, and other obligations of such separate legal entity, the transfer of and income from such bonds, notes, and other obligations, including any profits made on the sale of such bonds, notes, and other obligations, are at all times free from taxation of any kind of the state or by any political subdivision or other agency or instrumentality of the state. The exemption granted in this paragraph does not apply to any tax imposed by chapter 220 on interest, income, or profits on debt obligations owned by corporations.

6. The participation by any eligible entity in an alliance or a separate legal entity created pursuant to this paragraph may not be deemed a waiver of immunity to the extent of liability or any other coverage, and a contract entered regarding such alliance is not required to contain any provision for waiver.

(8) If the purpose set forth in an interlocal agreement is the acquisition, construction, or operation of a revenue-producing facility, the agreement may provide for the repayment or return to the parties of all or any part of the contributions, payments, or advances made by the parties pursuant to subsection (5) and for payment to the parties of any sum derived from the revenues of such facility. Payments, repayments, or returns shall be made at any time and in the manner specified in the agreement and may be made at any time on or prior to the rescission or termination of the agreement or completion of the purposes of the agreement.

(9)(a) All of the privileges and immunities from liability; exemptions from laws, ordinances, and rules; and pensions and relief, disability, workers' compensation, and other benefits which apply to the activity of officers, agents, or employees of any public agents or employees of any public agency when performing their respective functions within the territorial limits for their respective agencies shall apply to the same degree and extent to the performance of such functions and duties of such officers, agents, or employees extraterritorially under the provisions of any such interlocal agreement.

(b) An interlocal agreement does not relieve a public agency of any obligation or responsibility imposed upon it by law except to the extent of actual and timely performance thereof by one or more of the parties to the agreement or any legal or administrative entity created by the agreement, in which case the performance may be offered in satisfaction of the obligation or responsibility.

(c) All of the privileges and immunities from liability and exemptions from laws, ordinances, and rules which apply to the municipalities and counties of this state apply to the same degree and extent to any separate legal entity, created pursuant to the provisions of this section, wholly owned by the municipalities or counties of this state, the membership of which consists or is to consist only of municipalities or counties of this state, unless the interlocal agreement creating such entity provides to the contrary. All of the privileges and immunities from liability; exemptions from laws, ordinances, and rules; and pension and relief, disability, and worker's compensation, and other benefits which apply to the activity of officers, agents, employees, or employees of agents of counties and municipalities of this state which are parties to an interlocal agreement creating a separate legal entity pursuant to the provisions of this section shall apply to the same degree and extent to the officers, agents, or employees of such entity unless the interlocal agreement creating such entity provides to the contrary.

(10)(a) A public agency entering into an interlocal agreement may appropriate funds and sell, give, or otherwise supply any party designated to operate the joint or cooperative undertaking such personnel, services, facilities, property, franchises, or funds thereof as may be within its legal power to furnish.

(b) A public agency entering into an interlocal agreement may receive grants-in-aid or other assistance funds from the United States Government or this state for use in carrying out the purposes of the interlocal agreement.

(11) Prior to its effectiveness, an interlocal agreement and subsequent amendments thereto shall be filed with the clerk of the circuit court of

each county where a party to the agreement is located. However, if the parties to the agreement are located in multiple counties and the agreement under subsection (7) provides for a separate legal entity or administrative entity to administer the agreement, the interlocal agreement and any amendments thereto may be filed with the clerk of the circuit court in the county where the legal or administrative entity maintains its principal place of business.

(12) Any public agency entering into an agreement pursuant to this section may appropriate funds and may sell, lease, give, or otherwise supply the administrative joint board or other legal or administrative entity created to operate the joint or cooperative undertaking by providing such personnel or services therefor as may be within its legal power to furnish.

(13) The powers and authority granted by this section shall be in addition and supplemental to those granted by any other general, local, or special law. Nothing contained herein shall be deemed to interfere with the application of any other law.

(14) This section is intended to authorize the entry into contracts for the performance of service functions of public agencies, but shall not be deemed to authorize the delegation of the constitutional or statutory duties of state, county, or city officers.

(15) Notwithstanding any other provision of this section or of any other law except s. 361.14, any public agency of this state which is an electric utility, or any separate legal entity created pursuant to the provisions of this section, the membership of which consists only of electric utilities, and which exercises or proposes to exercise the powers granted by part II of chapter 361, the Joint Power Act, may exercise any or all of the following powers:

(a) Any such public agency or legal entity, or both, may plan, finance, acquire, construct, reconstruct, own, lease, operate, maintain, repair, improve, extend, or otherwise participate jointly in one or more electric projects, which are proposed, existing, or under construction and which are located or to be located within or without this state, with any one or more of the following:

1. Any such legal entity;
2. One or more electric utilities;
3. One or more foreign public utilities; or
4. Any other person, if the right to full possession and to all of the use, services, output, and capacity of any such electric project during the original estimated useful life thereof is vested, subject to creditors' rights, in any one or more of such legal entities, electric utilities, or foreign public utilities, or in any combination thereof. Any such public agency or legal entity, or both, may act as agent or designate one or more persons, whether or not participating in an electric project, to act as its agent in connection with the planning, design, engineering, licensing, acquisition, construction, completion, management, control, operation, maintenance, repair, renewal, addition, replacement, improvement, modification, insuring, decommissioning, cleanup, retirement, or disposal, or all of the foregoing, of such electric project or electric projects.

(b)1. In any case in which any such public agency or legal entity, or both, participate in an electric project with any one or more of the following:

a. Any such legal entity;
b. One or more electric utilities;
c. One or more foreign public utilities; or
d. Any other person, if the right to full possession and to all of the use, services, output, and capacity of any such electric project during the original estimated useful life thereof is vested, subject to creditors' rights, in any one or more of such legal entities, electric utilities, or foreign public utilities, or in any combination thereof, such public agency or legal entity, or both, may enter into an agreement or agreements with respect to such electric project with the other person or persons participating therein, and such legal entity may enter into an agreement or agreements with one or more public agencies who are parties to the interlocal agreement creating such legal entity. Any such agreement may be for such period, including, but not limited to, an unspecified period, and may contain such other terms, conditions, and provisions, consistent with the provisions of this section, as the parties thereto shall determine. In connection with entry into and performance pursuant to any such agreement, with the selection of any person or persons with which any such public

agency or legal entity, or both, may enter into any such agreement, and with the selection of any electric project to which such agreement may relate, no such public agency or legal entity shall be required to comply with any general, local, or special statute, including, but not limited to, the provisions of s. 287.055, or with any charter provision of any public agency, which would otherwise require public bidding, competitive negotiation, or both.

2. Any such agreement may include, but need not be limited to, any or all of the following:

a. Provisions defining what constitutes a default thereunder and providing for the rights and remedies of the parties thereto upon the occurrence of such a default, including, without limitation, the right to discontinue the delivery of products or services to a defaulting party and requirements that the remaining parties not in default who are entitled to receive products or services from the same electric project may be required to pay for and use or otherwise dispose of, on a proportionate or other basis, all or some portion of the products and services which were to be purchased by the defaulting party.

b. Provisions granting one or more of the parties the option to purchase the interest or interests of one or more other parties in the electric project upon such occurrences, and at such times and pursuant to such terms and conditions, as the parties may agree, notwithstanding the limitations on options in the provisions of any law to the contrary.

c. Provisions setting forth restraints on alienation of the interests of the parties in the electric project.

d. Provisions for the planning, design, engineering, licensing, acquisition, construction, completion, management, control, operation, maintenance, repair, renewal, addition, replacement, improvement, modification, insuring, decommissioning, cleanup, retirement, or disposal, or all of the foregoing of such electric project by any one or more of the parties to such agreement, which party or parties may be designated in or pursuant to such agreement as agent or agents on behalf of itself and one or more of the other parties thereto or by such other means as may be determined by the parties thereto.

e. Provisions for a method or methods of determining and allocating among or between the parties the costs of planning, design, engineering, licensing, acquisition, construction, completion, management, control, operation, maintenance, repair, renewal, addition, replacement, improvement, modification, insuring, decommissioning, cleanup, retirement, or disposal, or all of the foregoing with respect to such electric project.

f. Provisions that any such public agency or legal entity, or both, will not rescind, terminate, or amend any contract or agreement relating to such electric project without the consent of one or more persons with which such public agency or legal entity, or both, have entered into an agreement pursuant to this section or without the consent of one or more persons with whom any such public agency or legal entity, or both, have made a covenant or who are third-party beneficiaries of any such covenant.

g. Provisions whereby any such public agency or legal entity, or both, are obligated to pay for the products and services of such electric project and the support of such electric project, including, without limitation, those activities set forth in sub-subparagraph d., without setoff or counterclaim and irrespective of whether such products or services are furnished, made available, or delivered to such public agency or legal entity, or both, or whether any electric project contemplated by such contract or agreement is completed, operable, or operating, and notwithstanding suspension, interruption, interference, reduction, or curtailment of the products and services of such electric project and notwithstanding the quality, or failure, of performance of any one or more of the activities set forth in sub-subparagraph d. with respect to such electric project.

h. Provisions that in the event of the failure or refusal of any such public agency or legal entity, or both, to perform punctually any specified covenant or obligation contained in or undertaken pursuant to any such agreement, any one or more parties to such agreement or any one or more persons who have been designated in such agreement as third-party beneficiaries of such covenant or obligation may enforce the performance of such public agency or

legal entity by an action at law or in equity, including, but not limited to, specific performance or mandamus.

i. Provisions obligating any such public agency or legal entity, or both, to indemnify, including, without limitation, indemnification against the imposition or collection of local, state, or federal taxes and interest or penalties related thereto, or payments made in lieu thereof, to hold harmless, or to waive claims or rights for recovery, including claims or rights for recovery based on sole negligence, gross negligence, any other type of negligence, or any other act or omission, intentional or otherwise, against one or more of the other parties to such agreement. Such provisions may define the class or classes of persons for whose acts, intentional or otherwise, a party shall not be responsible; and all of such provisions may be upon such terms and conditions as the parties thereto shall determine.

j. Provisions obligating any such public agency or legal entity, or both, not to dissolve until all principal and interest payments for all bonds and other evidences of indebtedness issued by such public agency or legal entity, or both, have been paid or otherwise provided for and until all contractual obligations and duties of such public agency or legal entity have been fully performed or discharged, or both.

k. Provisions obligating any such public agency or legal entity, or both, to establish, levy, and collect rents, rates, and other charges for the products and services provided by such legal entity or provided by the electric or other integrated utility system of such public agency, which rents, rates, and other charges shall be at least sufficient to meet the operation and maintenance expenses of such electric or integrated utility system; to comply with all covenants pertaining thereto contained in, and all other provisions of, any resolution, trust indenture, or other security agreement relating to any bonds or other evidences of indebtedness issued or to be issued by any such public agency or legal entity; to generate funds sufficient to fulfill the terms of all other contracts and agreements made by such public agency or legal entity, or both; and to pay all other amounts payable from or constituting a lien or charge on the revenues derived from the products and services of such legal entity or constituting a lien or charge on the revenues of the electric or other integrated utility system of such public agency.

l. Provisions obligating such legal entity to enforce the covenants and obligations of each such public agency with which such legal entity has entered into a contract or agreement with respect to such electric project.

m. Provisions obligating such legal entity not to permit any such public agency to withdraw from such legal entity until all contractual obligations and duties of such legal entity and of each such public agency with which it has entered into a contract or agreement with respect to such electric project have been fully performed, discharged, or both.

n. Provisions obligating each such public agency which has entered into a contract or agreement with such legal entity with respect to an electric project not to withdraw from, or cause or participate in the dissolution of, such legal entity until all duties and obligations of such legal entity and of each such public agency arising from all contracts and agreements entered into by such public agency or legal entity, or both, have been fully performed, discharged, or both.

o. Provisions obligating each such public agency which has entered into a contract or agreement with such legal entity or which has entered into a contract or agreement with any other person or persons with respect to such electric project to maintain its electric or other integrated utility system in good repair and operating condition until all duties and obligations of each such public agency and of each such legal entity arising out of all contracts and agreements with respect to such electric project entered into by each such public agency or legal entity, or both, have been fully performed, discharged, or both.

3. All actions taken by an agent designated in accordance with the provisions of any such agreement may, if so provided in the agreement, be made binding upon such public agency or legal entity, or both, without further action or approval by such public agency or legal entity, or both. Any agent or agents designated in any such agreement shall be governed by the laws and rules applicable to such agent as a separate entity and not by any laws or rules which may be applicable to any of the other

participating parties and not otherwise applicable to the agent.

(c) Any such legal entity may acquire services, output, capacity, energy, or any combination thereof only from:

1. An electric project in which it has an ownership interest; or

2. Any other source:

a. To the extent of replacing the services, output, capacity, energy, or combination thereof of its share of an electric project when the output or capacity of such electric project is reduced or unavailable; or

b. At any time and in any amount for resale to any of its members as necessary to meet their retail load requirements.

However, under sub-subparagraph 2.b., such legal entity may not purchase wholesale power for resale to any of its members from any electric utility as a result of any legal proceeding commenced by the legal entity or any of its members after January 1, 1982, before any state or federal court or administrative body, to the extent that such purchase or proceeding would involuntarily expand the responsibility of the electric utility to provide such wholesale power.

(d) Any such legal entity may sell services, output, capacity, energy, or any combination thereof only to:

1. Its members to meet their retail load requirements;

2. Other electric utilities or foreign public utilities which have ownership interests in, or contractual arrangements which impose on such electric utilities or foreign public utilities obligations which are the economic equivalents of ownership interests in, the electric project from which such services, output, capacity, energy, or combination thereof is to be acquired;

3. Any other electric utility or foreign public utility to dispose of services, output, capacity, energy, or any combination thereof that is surplus to the requirements of such legal entity:

a. If such surplus results from default by one or more of the members of such legal entity under a contract or contracts for the purchase of such services, output, capacity, energy, or combination thereof; and

b. If the revenues from such contract or contracts are pledged as security for payment of bonds or other evidences of indebtedness issued by such legal entity or if such revenues are required by such legal entity to meet its obligations under any contract or agreement entered into by such legal entity pursuant to paragraph (b);

4. Any other electric utility or foreign public utility for a period not to exceed 5 years from the later to occur of the date of commercial operation of, or the date of acquisition by such legal entity of any ownership interest in or right to acquire services, output, capacity, energy, or any combination thereof from, the electric project from which such services, output, capacity, energy, or combination thereof is to be acquired, if:

a. One or more members of such legal entity have contracted to purchase such services, output, capacity, energy, or combination thereof from such legal entity commencing upon the expiration of such period; and

b. Such services, output, capacity, energy, or combination thereof, if acquired commencing at an earlier time, could have been reasonably predicted to create a surplus or surpluses in the electric system or systems of such member or members during such period, when added to services, output, capacity, energy, or any combination thereof available to such member or members during such period from facilities owned by such member or members or pursuant to one or more then-existing firm contractual obligations which are not terminable prior to the end of such period without payment of a penalty, or both; or

5. Any combination of the above.

Nothing contained in this paragraph shall prevent such legal entity from selling the output of its ownership interest in any such electric project to any electric utility or foreign public utility as emergency, scheduled maintenance, or economy interchange service.

(e) All obligations and covenants of any such public agency or legal entity, or both, contained in any contract or agreement, which contract or agreement and obligations and covenants are authorized, permitted, or contemplated by this

section, shall be the legal, valid, and binding obligations and covenants of the public agency or legal entity undertaking such obligations or making such covenants; and each such obligation or covenant shall be enforceable in accordance with its terms.

(f) When contract payments by any such public agency contracting with any such legal entity or revenues of any such public agency contracting with any other person or persons with respect to an electric project are to be pledged as security for the payment of bonds or other evidences of indebtedness sought to be validated, the complaint for validation may make parties defendant to such action, in addition to the state and the taxpayers, property owners, and citizens of the county in which the complaint for validation is filed, including nonresidents owning property or subject to taxation therein:

1. Every public agency the contract payments of which are to be so pledged.

2. Any other person contracting with such public agency or legal entity, or both, in any manner relating to such electric project, and particularly with relation to any ownership or operation of any electric project; the supplying of electrical energy to such public agency or legal entity, or both; or the taking or purchase of electrical energy from the electric project.

3. The taxpayers, property owners, and citizens of each county or municipality in which each such public agency is located, including nonresidents owning property or subject to taxation therein, and the holders of any outstanding debt obligations of any such public agency or legal entity.

All such parties who are made defendants and over whom the court acquires jurisdiction in such validation proceedings shall be required to show cause, if any exists, why such contract or agreement and the terms and conditions thereof should not be inquired into by the court, the validity of the terms thereof determined, and the matters and conditions which are imposed on the parties to such contract or agreement and all such undertakings thereof adjudicated to be valid and binding on the parties thereto. Notice of such proceedings shall be included in the notice of validation hearing required to be issued and published pursuant to the provisions of paragraph (7)(c); and a copy of the complaint in such proceedings, together with a copy of such notice, shall be served on each party defendant referred to in subparagraphs 1. and 2. who is made a defendant and over whom the court acquires jurisdiction in such validation proceedings. Any person resident of this state or any person not a resident of, or located within, this state, whether or not authorized to transact business in this state, who contracts with any such public agency or legal entity, or both, in any manner relating to such electric project, may intervene in the validation proceedings at or before the time set for the validation hearing and assert any ground or objection to the validity and binding effect of such contract or agreement on his or her own behalf and on behalf of any such public agency and of all citizens, residents, and property owners of the state. No appeal may be taken by any person who was not a party of record in such proceedings at the time the judgment appealed from was rendered. An adjudication as to the validity of any such contract or agreement from which no appeal has been taken within the time permitted by law from the date of entry of the judgment of validation or, if an appeal is filed, which is confirmed on appeal shall be forever conclusive and binding upon such legal entity and all such parties who are made defendants and over whom the court acquires jurisdiction in such validation proceedings.

(g) Each such public agency or legal entity, or both, which contracts with any other person or persons with respect to the ownership or operation of any electric project, and each such public agency which contracts with any legal entity for the support of, or supply of, power from an electric project, is authorized to pledge to such other person or persons or such legal entity, or both, for the benefit of such electric project all or any portion of the revenues derived or to be derived:

1. In the case of any such public agency, from the ownership and operation of its electric or other integrated utility system; and

2. In the case of a legal entity, from the provision of products and services by it; and to pledge to such other person or persons or such legal entity, or both, for the benefit of such electric project any securities, contract rights, and other property.

Each such legal entity is also authorized to pledge to, or for the benefit of, the holders of any bonds, notes, or other evidences of indebtedness issued by such legal entity, as security for the payment thereof, any revenues, securities, contract rights, or other property. Any such pledge shall specify the priority and ranking of such pledge in respect of other pledges, if any, of the same revenues, securities, contract rights, or other property by such public agency or legal entity. Any pledge of revenues, securities, contract rights, or other property made by any such public agency or legal entity, or both, pursuant to this section shall be valid and binding from the date the pledge is made. The revenues, securities, contract rights, or other property so pledged and then held or thereafter received by such public agency or legal entity, or any fiduciary, or such other person or persons shall immediately be subject to the lien of the pledge without any physical delivery thereof or further act; and the lien of the pledge shall be valid and binding as against all parties having claims of any kind in tort, in contract, or otherwise against the public agency or legal entity making such pledge, without regard to whether such parties have notice thereof. The resolution, trust indenture, security agreement, or other instrument by which a pledge is created need not be filed or recorded in any manner.

(h) Any such legal entity is authorized and empowered to sue and be sued in its own name. In the event that any such public agency or legal entity enters into a contract or an agreement with respect to an electric project located in another state, or owns an interest in an electric project located in another state, an action against such public agency or legal entity may be brought in the federal or state courts located in such state.

(i) The provisions of this subsection shall be liberally construed to affect the purposes hereof. The powers conferred by the provisions of this subsection shall be in addition and supplementary to the powers conferred by the other provisions of this section, by any other general, local, or special law, or by any charter of any public agency. When the exercise of any power conferred on any public agency or any legal entity by the provisions of this subsection would conflict with any limitation or requirement upon such public agency or such legal entity contained in the other provisions of this section, in any other general, local, or special law, except s. 361.14, or in the charter of such public agency, such limitation or requirement shall be superseded by the provisions of this subsection for the purposes of the exercise of such power pursuant to the provisions of this subsection.

(j) While any bonds or other evidences of indebtedness issued by any such public agency or any such legal entity pursuant to the authority granted by paragraph (7)(c) or other applicable law remain outstanding, or while any such public agency or any such legal entity has any undischarged duties or obligations under any contract or agreement, including, but not limited to, obligations to any operator or joint owner of any electric project, the powers, duties, or existence of such public agency or such legal entity or of its officers, employees, or agents shall not be diminished, impaired, or affected in any manner which will affect materially and adversely the interests and rights of the owners of such bonds or other evidences of indebtedness or the persons to whom such duties or obligations are owed under such contract or agreement. The provisions of this subsection shall be for the benefit of the state, each such public agency, each such legal entity, every owner of the bonds of each such legal entity or public agency, and every other person to whom such public agency or such legal entity owes a duty or is obligated by contract or agreement; and, upon and after the earlier of the execution and delivery by any public agency or legal entity, pursuant to this section, of any contract or agreement to any person with respect to an electric project, or the issuance of such bonds or other evidences of indebtedness, the provisions of this subsection shall constitute an irrevocable contract by the state with the owners of the bonds or other evidences of indebtedness issued by such public agency or legal entity and with the other person or persons to whom any such public agency or legal entity owes a duty or is obligated by any such contract or agreement.

(k) The limitations on waiver in the provisions of s. 768.28 or any other law to the contrary notwithstanding, the Legislature, in accordance with s. 13, Art. X of the State Constitution, hereby declares that any such legal entity or any public

agency of this state that participates in any electric project waives its sovereign immunity to:

1. All other persons participating therein; and

2. Any person in any manner contracting with a legal entity of which any such public agency is a member, with relation to:

a. Ownership, operation, or any other activity set forth in sub-subparagraph (b)2.d. with relation to any electric project; or

b. The supplying or purchasing of services, output, capacity, energy, or any combination thereof.

(l) Notwithstanding the definition of "electric project" contained in paragraph (3)(d), or any other provision of this subsection or of part II of chapter 361 limiting the parties which may participate jointly in electric projects, any public agency of this state which is an electric utility, or any separate legal entity created pursuant to the provisions of this section, the membership of which consists only of electric utilities, and which exercises or proposes to exercise the powers granted by part II of chapter 361, may exercise any or all of the powers provided in this subsection jointly with any other person with respect to the acquisition, extraction, conversion, use, transportation, storage, reprocessing, disposal, or any combination thereof of any primary fuel or source thereof, as well as any other materials resulting therefrom, only when such primary fuel or source thereof is to be used for the generation of electrical energy in one or more electric projects by such legal entity, any member thereof, or any combination thereof; and, in connection therewith, any such public agency or legal entity shall be deemed to have all the additional powers, privileges, and rights provided in this subsection.

(m) In the event that any public agency or any such legal entity, or both, should receive, in connection with its joint ownership or right to the services, output, capacity, or energy of an electric project, as defined in paragraph (3)(d), any material which is designated by the person supplying such material as proprietary confidential business information or which a court of competent jurisdiction has designated as confidential or secret shall be kept confidential and shall be exempt from the provisions of s. 119.07(1). As used in this paragraph, "proprietary confidential business information" includes, but is not limited to, trade secrets; internal auditing controls and reports of internal auditors; security measures, systems, or procedures; information concerning bids or other contractual data, the disclosure of which would impair the efforts of the utility to contract for services on favorable terms; employee personnel information unrelated to compensation, duties, qualifications, or responsibilities; and formulas, patterns, devices, combinations of devices, contract costs, or other information the disclosure of which would injure the affected entity in the marketplace.

(16)(a) All of the additional powers and authority granted by chapter 82-53, Laws of Florida, to a public agency as defined in paragraph (3)(b), a legal entity created pursuant to the provisions of this section, or both, respecting agreements for participation in electric projects shall apply to any agreement in existence as of March 25, 1982, as well as to any such agreement entered into thereafter; but no additional limitation provided in chapter 82-53 upon any power or authority of any such public agency or legal entity, or both, respecting agreements for participation in electric projects shall apply to any such agreement entered into prior to March 25, 1982.

(b) Chapter 82-53, Laws of Florida, shall be deemed to be enacted for the purpose of further implementing the provisions of s. 10(d), Art. VII of the State Constitution, as amended.

(17) In any agreement entered into pursuant to this section, any public agency or separate legal entity created by interlocal agreement may, in its discretion, grant, sell, donate, dedicate, lease or otherwise convey, title, easements or use rights in real property, including tax-reverted real property, title to which is in such public agency or separate legal entity, to any other public agency or separate legal entity created by interlocal agreement. Any public agency or separate legal entity created by interlocal agreement is authorized to grant such interests in real property or use rights without consideration when in its discretion it is determined to be in the public interest. Real property and interests in real property granted or conveyed to such public agency or separate legal entity shall be for the public purposes contemplated in the interlocal agreement and may be made subject to the

condition that in the event that said real property or interest in real property is not so used, or if used and subsequently its use for such purpose is abandoned, the interest granted shall cease as to such public agency or separate legal entity and shall automatically revert to the granting public agency or separate legal entity.

(18) Any separate legal entity created under subsection (7) which has member public agencies located in at least five counties, of which at least three are not contiguous, may conduct public meetings and workshops by means of communications media technology. The notice for any such public meeting or workshop shall state that the meeting or workshop will be conducted through the use of communications media technology; specify how persons interested in attending may do so; and provide a location where communications media technology facilities are available. The participation by an officer, board member, or other representative of a member public agency in a meeting or workshop conducted through communications media technology constitutes that individual's presence at such meeting or workshop. As used in this subsection, the term "communications media technology" means conference telephone, video conference, or other communications technology by which all persons attending a public meeting or workshop may audibly communicate.

History.—ss. 1, 2, ch. 69-42; ss. 11, 18, 35, ch. 69-106; s. 1, ch. 79-24; ss. 1, 2, ch. 79-31; s. 61, ch. 79-40; s. 68, ch. 81-259; ss. 1, 7, 8, ch. 82-53; s. 45, ch. 83-217; s. 21, ch. 85-55; s. 1, ch. 87-9; s. 6, ch. 87-237; s. 46, ch. 88-130; ss. 33, 34, ch. 90-360; s. 83, ch. 91-45; s. 11, ch. 93-51; s. 896, ch. 95-147; s. 45, ch. 96-406; s. 19, ch. 97-236; s. 61, ch. 99-2; s. 23, ch. 99-251; s. 1, ch. 2001-201; s. 72, ch. 2002-295; s. 156, ch. 2003-261; s. 10, ch. 2004-5; s. 1, ch. 2004-336; s. 6, ch. 2006-218; s. 1, ch. 2006-220; s. 1, ch. 2007-1; s. 1, ch. 2007-90; s. 1, ch. 2008-43; s. 1, ch. 2012-164; s. 7, ch. 2018-118.

163.08 Supplemental authority for improvements to real property.—

(1)(a) In chapter 2008-227, Laws of Florida, the Legislature amended the energy goal of the state comprehensive plan to provide, in part, that the state shall reduce its energy requirements through enhanced conservation and efficiency measures in all end-use sectors and reduce atmospheric carbon dioxide by promoting an increased use of renewable energy resources. That act also declared it the public policy of the state to play a leading role in developing and instituting energy management programs that promote energy conservation, energy security, and the reduction of greenhouse gases. In addition to establishing policies to promote the use of renewable energy, the Legislature provided for a schedule of increases in energy performance of buildings subject to the Florida Energy Efficiency Code for Building Construction. In chapter 2008-191, Laws of Florida, the Legislature adopted new energy conservation and greenhouse gas reduction comprehensive planning requirements for local governments. In the 2008 general election, the voters of this state approved a constitutional amendment authorizing the Legislature, by general law, to prohibit consideration of any change or improvement made for the purpose of improving a property's resistance to wind damage or the installation of a renewable energy source device in the determination of the assessed value of residential real property.

(b) The Legislature finds that all energy-consuming-improved properties that are not using energy conservation strategies contribute to the burden affecting all improved property resulting from fossil fuel energy production. Improved property that has been retrofitted with energy-related qualifying improvements receives the special benefit of alleviating the property's burden from energy consumption. All improved properties not protected from wind damage by wind resistance qualifying improvements contribute to the burden affecting all improved property resulting from potential wind damage. Improved property that has been retrofitted with wind resistance qualifying improvements receives the special benefit of reducing the property's burden from potential wind damage. Further, the installation and operation of qualifying improvements not only benefit the affected properties for which the improvements are made, but also assist in fulfilling the goals of the state's energy and hurricane mitigation policies. In order to make qualifying improvements more affordable and assist property owners who wish to undertake such improvements, the Legislature finds that there is a compelling state interest in enabling

property owners to voluntarily finance such improvements with local government assistance.

(c) The Legislature determines that the actions authorized under this section, including, but not limited to, the financing of qualifying improvements through the execution of financing agreements and the related imposition of voluntary assessments are reasonable and necessary to serve and achieve a compelling state interest and are necessary for the prosperity and welfare of the state and its property owners and inhabitants.

(2) As used in this section, the term:

(a) "Local government" means a county, a municipality, a dependent special district as defined in s. 189.012, or a separate legal entity created pursuant to s. 163.01(7).

(b) "Qualifying improvement" includes any:

1. Energy conservation and efficiency improvement, which is a measure to reduce consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; building modifications to increase the use of daylight; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; and installation of efficient lighting equipment.

2. Renewable energy improvement, which is the installation of any system in which the electrical, mechanical, or thermal energy is produced from a method that uses one or more of the following fuels or energy sources: hydrogen, solar energy, geothermal energy, bioenergy, and wind energy.

3. Wind resistance improvement, which includes, but is not limited to:

a. Improving the strength of the roof deck attachment;

b. Creating a secondary water barrier to prevent water intrusion;

c. Installing wind-resistant shingles;

d. Installing gable-end bracing;

e. Reinforcing roof-to-wall connections;

f. Installing storm shutters; or

g. Installing opening protections.

(3) A local government may levy non-ad valorem assessments to fund qualifying improvements.

(4) Subject to local government ordinance or resolution, a property owner may apply to the local government for funding to finance a qualifying improvement and enter into a financing agreement with the local government. Costs incurred by the local government for such purpose may be collected as a non-ad valorem assessment. A non-ad valorem assessment shall be collected pursuant to s. 197.3632 and, notwithstanding s. 197.3632(8)(a), shall not be subject to discount for early payment. However, the notice and adoption requirements of s. 197.3632(4) do not apply if this section is used and complied with, and the intent resolution, publication of notice, and mailed notices to the property appraiser, tax collector, and Department of Revenue required by s. 197.3632(3)(a) may be provided on or before August 15 in conjunction with any non-ad valorem assessment authorized by this section, if the property appraiser, tax collector, and local government agree.

(5) Pursuant to this section or as otherwise provided by law or pursuant to a local government's home rule power, a local government may enter into a partnership with one or more local governments for the purpose of providing and financing qualifying improvements.

(6) A qualifying improvement program may be administered by a for-profit entity or a not-for-profit organization on behalf of and at the discretion of the local government.

(7) A local government may incur debt for the purpose of providing such improvements, payable from revenues received from the improved property, or any other available revenue source authorized by law.

(8) A local government may enter into a financing agreement only with the record owner of the affected property. Any financing agreement entered into pursuant to this section or a summary memorandum of such agreement shall be recorded in the public records of the county within which the property is located by the sponsoring unit of local government within 5 days after execution of the agreement. The recorded agreement shall provide constructive notice that the assessment to be levied

on the property constitutes a lien of equal dignity to county taxes and assessments from the date of recordation.

(9) Before entering into a financing agreement, the local government shall reasonably determine that all property taxes and any other assessments levied on the same bill as property taxes are paid and have not been delinquent for the preceding 3 years or the property owner's period of ownership, whichever is less; that there are no involuntary liens, including, but not limited to, construction liens on the property; that no notices of default or other evidence of property-based debt delinquency have been recorded during the preceding 3 years or the property owner's period of ownership, whichever is less; and that the property owner is current on all mortgage debt on the property.

(10) A qualifying improvement shall be affixed to a building or facility that is part of the property and shall constitute an improvement to the building or facility or a fixture attached to the building or facility. An agreement between a local government and a qualifying property owner may not cover wind-resistance improvements in buildings or facilities under new construction or construction for which a certificate of occupancy or similar evidence of substantial completion of new construction or improvement has not been issued.

(11) Any work requiring a license under any applicable law to make a qualifying improvement shall be performed by a contractor properly certified or registered pursuant to part I or part II of chapter 489.

(12)(a) Without the consent of the holders or loan servicers of any mortgage encumbering or otherwise secured by the property, the total amount of any non-ad valorem assessment for a property under this section may not exceed 20 percent of the just value of the property as determined by the county property appraiser.

(b) Notwithstanding paragraph (a), a non-ad valorem assessment for a qualifying improvement defined in subparagraph (2)(b)1. or subparagraph (2)(b)2. that is supported by an energy audit is not subject to the limits in this subsection if the audit demonstrates that the annual energy savings from the qualified improvement equals or exceeds the annual repayment amount of the non-ad valorem assessment.

(13) At least 30 days before entering into a financing agreement, the property owner shall provide to the holders or loan servicers of any existing mortgages encumbering or otherwise secured by the property a notice of the owner's intent to enter into a financing agreement together with the maximum principal amount to be financed and the maximum annual assessment necessary to repay that amount. A verified copy or other proof of such notice shall be provided to the local government. A provision in any agreement between a mortgagee or other lienholder and a property owner, or otherwise now or hereafter binding upon a property owner, which allows for acceleration of payment of the mortgage, note, or lien or other unilateral modification solely as a result of entering into a financing agreement as provided for in this section is not enforceable. This subsection does not limit the authority of the holder or loan servicer to increase the required monthly escrow by an amount necessary to annually pay the qualifying improvement assessment.

(14) At or before the time a purchaser executes a contract for the sale and purchase of any property for which a non-ad valorem assessment has been levied under this section and has an unpaid balance due, the seller shall give the prospective purchaser a written disclosure statement in the following form, which shall be set forth in the contract or in a separate writing:

QUALIFYING IMPROVEMENTS FOR ENERGY EFFICIENCY, RENEWABLE ENERGY, OR WIND RESISTANCE.—The property being purchased is located within the jurisdiction of a local government that has placed an assessment on the property pursuant to s. 163.08, Florida Statutes. The assessment is for a qualifying improvement to the property relating to energy efficiency, renewable energy, or wind resistance, and is not based on the value of property. You are encouraged to contact the county property appraiser's office to learn more about this and other assessments that may be provided by law.

(15) A provision in any agreement between a local government and a public or private power or energy provider or other utility provider is not

enforceable to limit or prohibit any local government from exercising its authority under this section.

(16) This section is additional and supplemental to county and municipal home rule authority and not in derogation of such authority or a limitation upon such authority.

History.—s. 1, ch. 2010-139; s. 1, ch. 2012-117; s. 64, ch. 2014-22.

163.3161 Short title; intent and purpose.—

(1) This part shall be known and may be cited as the "Community Planning Act."

(2) It is the purpose of this act to utilize and strengthen the existing role, processes, and powers of local governments in the establishment and implementation of comprehensive planning programs to guide and manage future development consistent with the proper role of local government.

(3) It is the intent of this act to focus the state role in managing growth under this act to protecting the functions of important state resources and facilities.

(4) It is the intent of this act that local governments have the ability to preserve and enhance present advantages; encourage the most appropriate use of land, water, and resources, consistent with the public interest; overcome present handicaps; and deal effectively with future problems that may result from the use and development of land within their jurisdictions. Through the process of comprehensive planning, it is intended that units of local government can preserve, promote, protect, and improve the public health, safety, comfort, good order, appearance, convenience, law enforcement and fire prevention, and general welfare; facilitate the adequate and efficient provision of transportation, water, sewerage, schools, parks, recreational facilities, housing, and other requirements and services; and conserve, develop, utilize, and protect natural resources within their jurisdictions.

(5) It is the intent of this act to encourage and ensure cooperation between and among municipalities and counties and to encourage and ensure coordination of planning and development activities of units of local government with the planning activities of regional agencies and state government in accord with applicable provisions of law.

(6) It is the intent of this act that adopted comprehensive plans shall have the legal status set out in this act and that no public or private development shall be permitted except in conformity with comprehensive plans, or elements or portions thereof, prepared and adopted in conformity with this act.

(7) It is the intent of this act that the activities of units of local government in the preparation and adoption of comprehensive plans, or elements or portions therefor, shall be conducted in conformity with this act.

(8) The provisions of this act in their interpretation and application are declared to be the minimum requirements necessary to accomplish the stated intent, purposes, and objectives of this act; to protect human, environmental, social, and economic resources; and to maintain, through orderly growth and development, the character and stability of present and future land use and development in this state.

(9) It is the intent of the Legislature that the repeal of ss. 163.160 through 163.315 by s. 19 of chapter 85-55, Laws of Florida, and amendments to this part by this chapter law, not be interpreted to limit or restrict the powers of municipal or county officials, but be interpreted as a recognition of their broad statutory and constitutional powers to plan for and regulate the use of land. It is, further, the intent of the Legislature to reconfirm that ss. 163.3161-163.3248 have provided and do provide the necessary statutory direction and basis for municipal and county officials to carry out their comprehensive planning and land development regulation powers, duties, and responsibilities.

(10) It is the intent of the Legislature that all governmental entities in this state recognize and respect judicially acknowledged or constitutionally protected private property rights. It is the intent of the Legislature that all rules, ordinances, regulations, comprehensive plans and amendments thereto, and programs adopted under the authority of this act must be developed, promulgated, implemented, and applied with sensitivity for private property rights and not be unduly restrictive, and property owners must be free from actions by

others which would harm their property or which would constitute an inordinate burden on property rights as those terms are defined in s. 70.001(3)(e) and (f). Full and just compensation or other appropriate relief must be provided to any property owner for a governmental action that is determined to be an invalid exercise of the police power which constitutes a taking, as provided by law. Any such relief must ultimately be determined in a judicial action.

(11) It is the intent of this part that the traditional economic base of this state, agriculture, tourism, and military presence, be recognized and protected. Further, it is the intent of this part to encourage economic diversification, workforce development, and community planning.

(12) It is the intent of this part that new statutory requirements created by the Legislature will not require a local government whose plan has been found to be in compliance with this part to adopt amendments implementing the new statutory requirements until the evaluation and appraisal period provided in s. 163.3191, unless otherwise specified in law. However, any new amendments must comply with the requirements of this part.

History.—ss. 1, 2, ch. 75-257; ss. 1, 20, ch. 85-55; s. 1, ch. 93-206; s. 4, ch. 2011-139.

163.387 Redevelopment trust fund.—

(1)(a) After approval of a community redevelopment plan, there may be established for each community redevelopment agency created under s. 163.356 a redevelopment trust fund. Funds allocated to and deposited into this fund shall be used by the agency to finance or refinance any community redevelopment it undertakes pursuant to the approved community redevelopment plan. No community redevelopment agency may receive or spend any increment revenues pursuant to this section unless and until the governing body has, by ordinance, created the trust fund and provided for the funding of the redevelopment trust fund until the time certain set forth in the community redevelopment plan as required by s. 163.362(10). Such ordinance may be adopted only after the governing body has approved a community redevelopment plan. The annual funding of the redevelopment trust fund shall be in an amount not less than that increment in the income, proceeds, revenues, and funds of each taxing authority derived from or held in connection with the undertaking and carrying out of community redevelopment under this part. Such increment shall be determined annually and shall be that amount equal to 95 percent of the difference between:

1. The amount of ad valorem taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographic boundaries of a community redevelopment area; and

2. The amount of ad valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the community redevelopment area as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the ordinance providing for the funding of the trust fund.

However, the governing body may, in the ordinance providing for the funding of a trust fund established with respect to any community redevelopment area, determine that the amount to be funded by each taxing authority annually shall be less than 95 percent of the difference between subparagraphs 1. and 2., but in no event shall such amount be less than 50 percent of such difference.

(b)1. For any governing body that has not authorized by June 5, 2006, a study to consider whether a finding of necessity resolution pursuant to s. 163.355 should be adopted, has not adopted a finding of necessity resolution pursuant to s. 163.355 by March 31, 2007, has not adopted a community redevelopment plan by June 7, 2007, and was not authorized to exercise community redevelopment powers pursuant to a delegation of authority under s. 163.410 by a county that has adopted a home rule charter, the amount of tax increment to be contributed by any taxing authority shall be limited as follows:

a. If a taxing authority imposes a millage rate that exceeds the millage rate imposed by the governing body that created the trust fund, the amount of tax increment to be contributed by the

taxing authority imposing the higher millage rate shall be calculated using the millage rate imposed by the governing body that created the trust fund. Nothing shall prohibit any taxing authority from voluntarily contributing a tax increment at a higher rate for a period of time as specified by interlocal agreement between the taxing authority and the community redevelopment agency.

b. At any time more than 24 years after the fiscal year in which a taxing authority made its first contribution to a redevelopment trust fund, by resolution effective no sooner than the next fiscal year and adopted by majority vote of the taxing authority's governing body at a public hearing held not less than 30 or more than 45 days after written notice by registered mail to the community redevelopment agency and published in a newspaper of general circulation in the redevelopment area, the taxing authority may limit the amount of increment contributed by the taxing authority to the redevelopment trust fund to the amount of increment the taxing authority was obligated to contribute to the redevelopment trust fund in the fiscal year immediately preceding the adoption of such resolution, plus any increase in the increment after the adoption of the resolution computed using the taxable values of any area which is subject to an area reinvestment agreement. As used in this subparagraph, the term "area reinvestment agreement" means an agreement between the community redevelopment agency and a private party, with or without additional parties, which provides that the increment computed for a specific area shall be reinvested in services or public or private projects, or both, including debt service, supporting one or more projects consistent with the community redevelopment plan that is identified in the agreement to be constructed within that area. Any such reinvestment agreement must specify the estimated total amount of public investment necessary to provide the projects or services, or both, including any applicable debt service. The contribution to the redevelopment trust fund of the increase in the increment of any area that is subject to an area reinvestment agreement following the passage of a resolution as provided in this sub-subparagraph shall cease when the amount specified in the area reinvestment agreement as necessary to provide the projects or services, or both, including any applicable debt service, has been invested.

2. For any community redevelopment agency that was not created pursuant to a delegation of authority under s. 163.410 by a county that has adopted a home rule charter and that modifies its adopted community redevelopment plan after October 1, 2006, in a manner that expands the boundaries of the redevelopment area, the amount of increment to be contributed by any taxing authority with respect to the expanded area shall be limited as set forth in sub-subparagraphs 1.a. and b.

(2)(a) Except for the purpose of funding the trust fund pursuant to subsection (3), upon the adoption of an ordinance providing for funding of the redevelopment trust fund as provided in this section, each taxing authority shall, by January 1 of each year, appropriate to the trust fund for so long as any indebtedness pledging increment revenues to the payment thereof is outstanding (but not to exceed 30 years) a sum that is no less than the increment as defined and determined in subsection (1) or paragraph (3)(b) accruing to such taxing authority. If the community redevelopment plan is amended or modified pursuant to s. 163.361(1), each such taxing authority shall make the annual appropriation for a period not to exceed 30 years after the date the governing body amends the plan but no later than 60 years after the fiscal year in which the plan was initially approved or adopted. However, for any agency created on or after July 1, 2002, each taxing authority shall make the annual appropriation for a period not to exceed 40 years after the fiscal year in which the initial community redevelopment plan is approved or adopted.

(b) Any taxing authority that does not pay the increment revenues to the trust fund by January 1 shall pay to the trust fund an amount equal to 5 percent of the amount of the increment revenues and shall pay interest on the amount of the unpaid increment revenues equal to 1 percent for each month the increment is outstanding, provided the agency may waive such penalty payments in whole or in part.

(c) The following public bodies or taxing authorities are exempt from paragraph (a):

1. A special district that levies ad valorem taxes on taxable real property in more than one county.

2. A special district for which the sole available source of revenue the district has the authority to levy is ad valorem taxes at the time an ordinance is adopted under this section. However, revenues or aid that may be dispensed or appropriated to a district as defined in s. 388.011 at the discretion of an entity other than such district shall not be deemed available.

3. A library district, except a library district in a jurisdiction where the community redevelopment agency had validated bonds as of April 30, 1984.

4. A neighborhood improvement district created under the Safe Neighborhoods Act.

5. A metropolitan transportation authority.

6. A water management district created under s. 373.069.

7. For a community redevelopment agency created on or after July 1, 2016, a hospital district that is a special district as defined in s. 189.012.

(d)1. A local governing body that creates a community redevelopment agency under s. 163.356 may exempt from paragraph (a) a special district that levies ad valorem taxes within that community redevelopment area. The local governing body may grant the exemption either in its sole discretion or in response to the request of the special district. The local governing body must establish procedures by which a special district may submit a written request to be exempted from paragraph (a).

2. In deciding whether to deny or grant a special district's request for exemption from paragraph (a), the local governing body must consider:

a. Any additional revenue sources of the community redevelopment agency which could be used in lieu of the special district's tax increment.

b. The fiscal and operational impact on the community redevelopment agency.

c. The fiscal and operational impact on the special district.

d. The benefit to the specific purpose for which the special district was created. The benefit to the special district must be based on specific projects contained in the approved community redevelopment plan for the designated community redevelopment area.

e. The impact of the exemption on incurred debt and whether such exemption will impair any outstanding bonds that have pledged tax increment revenues to the repayment of the bonds.

f. The benefit of the activities of the special district to the approved community redevelopment plan.

g. The benefit of the activities of the special district to the area of operation of the local governing body that created the community redevelopment agency.

3. The local governing body must hold a public hearing on a special district's request for exemption after public notice of the hearing is published in a newspaper having a general circulation in the county or municipality that created the community redevelopment area. The notice must describe the time, date, place, and purpose of the hearing and must identify generally the community redevelopment area covered by the plan and the impact of the plan on the special district that requested the exemption.

4. If a local governing body grants an exemption to a special district under this paragraph, the local governing body and the special district must enter into an interlocal agreement that establishes the conditions of the exemption, including, but not limited to, the period of time for which the exemption is granted.

5. If a local governing body denies a request for exemption by a special district, the local governing body shall provide the special district with a written analysis specifying the rationale for such denial. This written analysis must include, but is not limited to, the following information:

a. A separate, detailed examination of each consideration listed in subparagraph 2.

b. Specific examples of how the approved community redevelopment plan will benefit, and has already benefited, the purpose for which the special district was created.

6. The decision to either deny or grant an exemption must be made by the local governing body within 120 days after the date the written request was submitted to the local governing body

pursuant to the procedures established by such local governing body.

(3)(a) Notwithstanding the provisions of subsection (2), the obligation of the governing body which established the community redevelopment agency to fund the redevelopment trust fund annually shall continue until all loans, advances, and indebtedness, if any, and interest thereon, of a community redevelopment agency incurred as a result of redevelopment in a community redevelopment area have been paid.

(b) Alternate provisions contained in an interlocal agreement between a taxing authority and the governing body that created the community redevelopment agency may supersede the provisions of this section with respect to that taxing authority. The community redevelopment agency may be an additional party to any such agreement.

(4) The revenue bonds and notes of every issue under this part are payable solely out of revenues pledged to and received by a community redevelopment agency and deposited to its redevelopment trust fund. The lien created by such bonds or notes shall not attach until the increment revenues referred to herein are deposited in the redevelopment trust fund at the times, and to the extent that, such increment revenues accrue. The holders of such bonds or notes have no right to require the imposition of any tax or the establishment of any rate of taxation in order to obtain the amounts necessary to pay and retire such bonds or notes.

(5) Revenue bonds issued under the provisions of this part shall not be deemed to constitute a debt, liability, or obligation of the public body or the state or any political subdivision thereof, or a pledge of the faith and credit of the public body or the state or any political subdivision thereof, but shall be payable solely from the revenues provided therefor. All such revenue bonds shall contain on the face thereof a statement to the effect that the agency shall not be obligated to pay the same or the interest thereon except from the revenues of the community redevelopment agency held for that purpose and that neither the faith and credit nor the taxing power of the governing body or of the state or of any political subdivision thereof is pledged to the payment of the principal of, or the interest on, such bonds.

(6) Effective October 1, 2019, moneys in the redevelopment trust fund may be expended for undertakings of a community redevelopment agency as described in the community redevelopment plan only pursuant to an annual budget adopted by the board of commissioners of the community redevelopment agency and only for the purposes specified in paragraph (c).

(a) Except as otherwise provided in this subsection, a community redevelopment agency shall comply with the requirements of s. 189.016.

(b) A community redevelopment agency created by a municipality shall submit its annual budget to the board of county commissioners for the county in which the agency is located within 10 days after the adoption of such budget and submit amendments of its annual budget to the board of county commissioners within 10 days after the adoption date of the amended budget.

(c) The annual budget of a community redevelopment agency may provide for payment of the following expenses:

1. Administrative and overhead expenses directly or indirectly necessary to implement a community redevelopment plan adopted by the agency.

2. Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.

3. The acquisition of real property in the redevelopment area.

4. The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in s. 163.370.

5. The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.

6. All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account

provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.

7. The development of affordable housing within the community redevelopment area.

8. The development of community policing innovations.

9. Expenses that are necessary to exercise the powers granted under s. 163.370, as delegated under s. 163.358.

(7) On the last day of the fiscal year of the community redevelopment agency, any money which remains in the trust fund after the payment of expenses pursuant to subsection (6) for such year shall be:

(a) Returned to each taxing authority which paid the increment in the proportion that the amount of the payment of such taxing authority bears to the total amount paid into the trust fund by all taxing authorities for that year;

(b) Used to reduce the amount of any indebtedness to which increment revenues are pledged;

(c) Deposited into an escrow account for the purpose of later reducing any indebtedness to which increment revenues are pledged; or

(d) Appropriated to a specific redevelopment project pursuant to an approved community redevelopment plan. The funds appropriated for such project may not be changed unless the project is amended, redesigned, or delayed, in which case the funds must be reappropriated pursuant to the next annual budget adopted by the board of commissioners of the community redevelopment agency.

(8)(a) Each community redevelopment agency with revenues or a total of expenditures and expenses in excess of $100,000, as reported on the trust fund financial statements, shall provide for a financial audit each fiscal year by an independent certified public accountant or firm. Each financial audit conducted pursuant to this subsection must be conducted in accordance with rules for audits of local governments adopted by the Auditor General.

(b) The audit report must:

1. Describe the amount and source of deposits into, and the amount and purpose of withdrawals from, the trust fund during such fiscal year and the amount of principal and interest paid during such year on any indebtedness to which increment revenues are pledged and the remaining amount of such indebtedness.

2. Include financial statements identifying the assets, liabilities, income, and operating expenses of the community redevelopment agency as of the end of such fiscal year.

3. Include a finding by the auditor as to whether the community redevelopment agency is in compliance with subsections (6) and (7).

(c) The audit report for the community redevelopment agency must accompany the annual financial report submitted by the county or municipality that created the agency to the Department of Financial Services as provided in s. 218.32, regardless of whether the agency reports separately under that section.

(d) The agency shall provide a copy of the audit report to each taxing authority.

History.—s. 11, ch. 77-391; s. 78, ch. 79-400; s. 9, ch. 83-231; s. 15, ch. 84-356; s. 27, ch. 87-224; s. 35, ch. 91-45; s. 4, ch. 93-286; s. 10, ch. 94-236; s. 1, ch. 94-344; s. 10, ch. 98-314; s. 8, ch. 2002-18; s. 8, ch. 2002-294; s. 7, ch. 2006-307; s. 1, ch. 2016-155; s. 8, ch. 2019-163.

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TITLE XIV
TAXATION AND FINANCE

CHAPTER 213
STATE REVENUE LAWS: GENERAL PROVISIONS

213.015 Taxpayer rights.—There is created a Florida Taxpayer's Bill of Rights to guarantee that the rights, privacy, and property of Florida taxpayers are adequately safeguarded and protected during tax 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 which explain, in simple, nontechnical terms, the rights and obligations of the Department of Revenue and taxpayers. Section 192.0105 provides additional rights afforded to payors of property taxes and assessments. The rights afforded taxpayers to ensure that their privacy and property are safeguarded and protected during tax 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 Florida taxpayers in the Florida Statutes and the departmental rules are:

(1) The right to available information and prompt, accurate responses to questions and requests for tax assistance.

(2) The right to request assistance from a taxpayers' rights advocate of the department, who shall be responsible for facilitating the resolution of taxpayer complaints and problems not resolved through the normal administrative channels within the department, including any taxpayer complaints regarding unsatisfactory treatment by department employees. The taxpayers' rights advocate may issue a stay order if a taxpayer has suffered or is about to suffer irreparable loss as a result of an action by the department (see ss. 20.21(3) and 213.018).

(3) The right to be represented or advised by counsel or other qualified representatives at any time in administrative interactions with the department, the right to procedural safeguards with respect to recording of interviews during tax determination or collection processes conducted by the department, the right to be treated in a professional manner by department personnel, and the right to have audits, inspections of records, and interviews conducted at a reasonable time and place except in criminal and internal investigations (see ss. 198.06, 199.218, 201.11(1), 203.02, 206.14, 211.125(3), 211.33(3), 212.0305(3), 212.12(5)(a), (6)(a), and (13), 212.13(5), 213.05, 213.21(1)(a) and (c), and 213.34).

(4) The right to freedom from penalty attributable to any taxes administered by the Department of Revenue; freedom from payment of uncollected sales, use, motor or diesel fuel, or other transaction-based excise taxes administered by the Department of Revenue; and to abatement of interest attributable to any taxes administered by the Department of Revenue, when the taxpayer reasonably relies upon binding written advice furnished to the taxpayer by the department through authorized representatives in response to the taxpayer's specific written request which provided adequate and accurate information (see ss. 120.565 and 213.22).

(5) The right to obtain simple, nontechnical statements which explain the reason for audit selection and the procedures, remedies, and rights available during audit, appeals, and collection proceedings, including, but not limited to, the rights pursuant to this Taxpayer's Bill of Rights and the right to be provided with a narrative description which explains the basis of audit changes, proposed assessments, assessments, and denials of refunds; identifies any amount of tax, interest, or penalty due; and states the consequences of the taxpayer's failure to comply with the notice.

(6) The right to be informed of impending collection actions which require sale or seizure of property or freezing of assets, except jeopardy assessments, and the right to at least 30 days' notice in which to pay the liability or seek further review (see ss. 198.20, 199.262, 201.16, 206.075, 206.24, 211.125(5), 212.03(5), 212.0305(3)(j), 212.04(7), 212.14(1), 213.73(3), 213.731, and 220.739).

(7) The right to have all other collection actions attempted before a jeopardy assessment unless delay will endanger collection and, after a jeopardy assessment, the right to have an immediate review of the jeopardy assessment (see ss. 212.15, 213.73(3), 213.732, and 220.719(2)).

(8) The right to seek review, through formal or informal proceedings, of any adverse decisions relating to determinations in the audit or collections processes and the right to seek a reasonable administrative stay of enforcement actions while the taxpayer pursues other administrative remedies available under Florida law (see ss. 120.80(14)(b), 213.21(1), 220.717, and 220.719(2)).

(9) The right to have the taxpayer's tax information kept confidential unless otherwise specified by law (see s. 213.053).

(10) The right to procedures for retirement of tax obligations by installment payment agreements which recognize both the taxpayer's financial condition and the best interests of the state, provided that the taxpayer gives accurate, current information and meets all other tax obligations on schedule (see s. 213.21(4)).

(11) The right to procedures for requesting cancellation, release, or modification of liens filed by the department and for requesting that any lien which is filed in error be so noted on the lien cancellation filed by the department, in public notice, and in notice to any credit agency at the taxpayer's request (see ss. 198.22, 199.262, 212.15(4), 213.733, and 220.819).

(12) The right to procedures which assure that the individual employees of the department are not paid, evaluated, or promoted on the basis of the amount of assessments or collections from taxpayers (see s. 213.30(2)).

(13) The right to an action at law within the limitations of s. 768.28, relating to sovereign immunity, to recover damages against the state or the Department of Revenue for injury caused by the wrongful or negligent act or omission of a department officer or employee (see s. 768.28).

(14) The right of the taxpayer 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 taxpayer to settle such claims through negotiations (see ss. 57.105 and 57.111).

(15) The right to have the department begin and complete its audits in a timely and expeditious manner after notification of intent to audit (see s. 95.091).

(16) The right to have the department actively identify and review multistate proposals that offer more efficient and effective methods for administering the revenue sources of this state (see s. 213.256).

(17) The right to have the department actively investigate and, where appropriate, implement automated or electronic business methods that enable the department to more efficiently and effectively administer the revenue sources of this state at less cost and effort for taxpayers.

(18) The right to waiver of interest that accrues as the result of errors or delays caused by a department employee (see s. 213.21(3)).

(19) The right to participate in free educational activities that help the taxpayer successfully comply with the revenue laws of this state.

(20) The right to pay a reasonable fine or percentage of tax, whichever is less, to reinstate an exemption from any tax which a taxpayer would have been entitled to receive but which was lost because the taxpayer failed to properly register as a tax dealer in this state or obtain the necessary certificates entitling the taxpayer to the exemption (see s. 212.07(9)).

(21) The right to fair and consistent application of the tax laws of this state by the Department of Revenue.

History.—s. 1, ch. 92-315; ss. 9, 23, ch. 95-272; s. 120, ch. 95-417; s. 37, ch. 96-397; s. 37, ch. 96-410; s. 9, ch. 97-287; s. 10, ch. 2000-210; s. 18, ch. 2000-355; s. 30, ch. 2002-218.

213.018 Taxpayer problem resolution program; taxpayer assistance orders.—A taxpayer problem resolution program shall be available to taxpayers to facilitate the prompt review and resolution of taxpayer complaints and problems which have not been addressed or remedied through normal administrative proceedings or operational procedures and to assure that taxpayer rights are safeguarded and protected during tax determination and collection processes.

(1) The Chief Inspector General shall appoint a taxpayers' rights advocate, and the executive director of the Department of Revenue shall designate adequate staff to administer the taxpayer problem resolution program.

(2) The taxpayers' rights advocate may, with or without a formal written request from the taxpayer, issue a taxpayer assistance order that suspends or stays actions or proposed actions by the department when a taxpayer suffers or is about to suffer a significant hardship as a result of a tax determination, collection, or enforcement process.

(a) Relief or remedy may be granted by a taxpayer assistance order only as an extraordinary measure. The process shall not be used to contest the merits of a tax liability or as a substitute for informal protest procedures or normal administrative or judicial proceedings for the review of a tax assessment or collection action or denial of refund.

(b) The running of the period of limitations on assessment shall be tolled from the date of a taxpayer's request for a taxpayer assistance order until either the date the request is denied or the date specified in the taxpayer assistance order, whichever is applicable.

History.—s. 2, ch. 92-315; s. 39, ch. 2018-118.

213.025 Audits, inspections, and interviews.—Except in criminal and internal investigations, the department shall conduct its audits, inspections of records, and interviews at reasonable times and places.

History.—s. 4, ch. 92-315.

213.05 Department of Revenue; control and administration of revenue laws.—The Department of Revenue shall have only those responsibilities for ad valorem taxation specified to the department in chapter 192, taxation, general provisions; chapter 193, assessments; chapter 194, administrative and judicial review of property taxes; chapter 195, property assessment administration and finance; chapter 196, exemption; chapter 197, tax collections, sales, and liens; chapter 199, intangible personal property taxes; and chapter 200, determination of millage. The Department of Revenue shall have the responsibility of regulating, controlling, and administering all revenue laws and performing all duties as provided in s. 125.0104, the Local Option Tourist Development Act; s. 125.0108, tourist impact tax; chapter 198, estate taxes; chapter 201, excise tax on documents; chapter 202, communications services tax; chapter 203, gross receipts taxes; chapter 206, motor and other fuel taxes; chapter 211, tax on production of oil and gas and severance of solid minerals; chapter 212, tax on sales, use, and other transactions; chapter 220, income tax code; ss. 336.021 and 336.025, taxes on motor fuel and special fuel; [1]s. 376.11, pollutant spill prevention and control; s. 403.718, waste tire fees; s. 403.7185, lead-acid battery fees; s. 538.09, registration of secondhand dealers; s. 538.25, registration of secondary metals recyclers; s. 624.4621, group self-insurer's fund premium tax; s. 624.5091, retaliatory tax; s. 624.475, commercial self-insurance fund premium tax; ss. 624.509-624.511, insurance code: administration and general provisions; s. 624.515, State Fire Marshal regulatory assessment; s. 627.357, medical malpractice self-insurance premium tax; s. 629.5011, reciprocal insurers premium tax; and s. 681.117, motor vehicle warranty enforcement.

History.—s. 5, ch. 63-253; s. 4, ch. 65-371; ss. 10, 21, 35, ch. 69-106; s. 43, ch. 71-355; s. 62, ch. 73-333; s. 1, ch. 79-9; s. 42, ch. 79-164; s. 3, ch. 82-75; ss. 16, 80, ch. 82-226; s. 12, ch. 82-385; s. 72, ch. 86-152; s. 9, ch. 87-102; s. 16, ch. 87-198; s. 4, ch. 89-167; s. 11, ch. 89-171; s. 39, ch. 90-132; s. 102, ch. 90-136; s. 28, ch. 90-203; s. 13, ch. 90-351; s. 89, ch. 91-112; s. 1, ch. 92-318; s. 64, ch. 93-207; s. 37, ch. 95-280; s. 121, ch. 95-417; s. 81, ch. 99-2; s. 1, ch. 2000-152; ss. 34, 58, ch. 2000-260; s. 38, ch. 2001-140; s. 4, ch. 2006-185; s. 19, ch. 2011-76.

[1]**Note.—**Paragraphs (4)(a) and (b) of s. 376.11 were transferred to paragraphs (1)(a) and (b) of s. 206.9935 by s. 3, ch. 86-159.

213.053 Confidentiality and information sharing.—

(1) This section applies to:

(a) Section 125.0104, county government;

(b) Section 125.0108, tourist impact tax;

(c) Chapter 175, municipal firefighters' pension trust funds;

(d) Chapter 185, municipal police officers' retirement trust funds;

(e) Chapter 198, estate taxes;

(f) Chapter 199, intangible personal property taxes;

(g) Chapter 201, excise tax on documents;

(h) Chapter 202, the Communications Services Tax Simplification Law;

(i) Chapter 203, gross receipts taxes;

(j) Chapter 211, tax on severance and production of minerals;

(k) Chapter 212, tax on sales, use, and other transactions;

(l) Chapter 220, income tax code;

(m) Section 252.372, emergency management, preparedness, and assistance surcharge;

(n) Section 379.362(3), Apalachicola Bay oyster surcharge;

(o) Chapter 376, pollutant spill prevention and control;

(p) Section 403.718, waste tire fees;

(q) Section 403.7185, lead-acid battery fees;

(r) Section 538.09, registration of secondhand dealers;

(s) Section 538.25, registration of secondary metals recyclers;

(t) Sections 624.501 and 624.509-624.515, insurance code;

(u) Section 681.117, motor vehicle warranty enforcement; and

(v) Section 896.102, reports of financial transactions in trade or business.

(2)(a) All information contained in returns, reports, accounts, or declarations received by the department, including investigative reports and information and including letters of technical advice, is confidential except for official purposes and is exempt from s. 119.07(1).

(b) Any officer or employee, or former officer or employee, of the department who divulges any such information in any manner, except for such official purposes, commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(3) The department shall permit a taxpayer, his or her authorized representative, or the personal representative of an estate to inspect the taxpayer's return and may furnish him or her an abstract of such return. A taxpayer may authorize the department in writing to divulge specific information concerning the taxpayer's account.

(4) The department, while providing reemployment assistance tax collection services under contract with the Department of Economic Opportunity through an interagency agreement pursuant to s. 443.1316, may release reemployment assistance tax rate information to the agent of an employer who provides payroll services for more than 100 employers, pursuant to the terms of a memorandum of understanding. The memorandum of understanding must state that the agent affirms, subject to the criminal penalties contained in ss. 443.171 and 443.1715, that the agent will retain the confidentiality of the information, that the agent has in effect a power of attorney from the employer which permits the agent to obtain reemployment assistance tax rate information, and that the agent shall provide the department with a copy of the employer's power of attorney upon request.

(5) This section does not prevent the department from:

(a) Publishing statistics so classified as to prevent the identification of particular accounts, reports, declarations, or returns; or

(b) Using telephones, e-mail, facsimile machines, or other electronic means to:

1. Distribute information relating to changes in law, tax rates, interest rates, or other information that is not specific to a particular taxpayer;

2. Remind taxpayers of due dates;

3. Respond to a taxpayer to an electronic mail address that does not support encryption if the use of that address is authorized by the taxpayer; or

4. Notify taxpayers to contact the department.

(6) The department may make available to the Secretary of the Treasury of the United States or his or her delegate, the Commissioner of Internal Revenue of the United States or his or her delegate,

the Secretary of the Department of the Interior of the United States or his or her delegate, or the proper officer of any state or his or her delegate, exclusively for official purposes, information to comply with any formal agreement for the mutual exchange of state information with the Internal Revenue Service of the United States, the Department of the Interior of the United States, or any state.

(7)(a) Any information received by the Department of Revenue in connection with the administration of taxes, including, but not limited to, information contained in returns, reports, accounts, or declarations filed by persons subject to tax, shall be made available to the following in performance of their official duties:

1. The Auditor General or his or her authorized agent;

2. The director of the Office of Program Policy Analysis and Government Accountability or his or her authorized agent;

3. The Chief Financial Officer or his or her authorized agent;

4. The Director of the Office of Insurance Regulation of the Financial Services Commission or his or her authorized agent;

5. A property appraiser or tax collector or their authorized agents pursuant to s. 195.084(1);

6. Designated employees of the Department of Education solely for determination of each school district's price level index pursuant to s. 1011.62(2); and

7. The executive director of the Department of Economic Opportunity or his or her authorized agent;

8. The taxpayers' rights advocate or his or her authorized agent pursuant to s. 20.21(3); and

9. The coordinator of the Office of Economic and Demographic Research or his or her authorized agent.

(b) No information shall be disclosed as provided in paragraph (a) if such disclosure is prohibited by federal law.

(c) Any person designated in paragraph (a) shall be subject to the same requirements of confidentiality and the same penalties for violation of the requirements as the department.

(d) For the purpose of this subsection, "designated employees of the Department of Education" means only those employees directly responsible for calculation of price level indices pursuant to s. 1011.62(2). It does not include the supervisors of such employees or any other employees or elected officials within the Department of Education.

(8) Notwithstanding any other provision of this section, the department may provide:

(a) Information relative to chapter 211, chapter 376, or chapter 377 to the proper state agency in the conduct of its official duties.

(b) Names, addresses, and dates of commencement of business activities of corporations to the Division of Corporations of the Department of State in the conduct of its official duties.

(c) Information relative to chapter 212 and chapters 561 through 568 to the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation in the conduct of its official duties.

[1](d) Names, addresses, sales tax registration information, and information relating to a public lodging establishment or a public food service establishment having an outstanding tax warrant, notice of lien, or judgment lien certificate to the Division of Hotels and Restaurants of the Department of Business and Professional Regulation in the conduct of its official duties.

(e) Names, addresses, taxpayer identification numbers, and outstanding tax liabilities to the Department of the Lottery and the Office of Financial Regulation of the Financial Services Commission in the conduct of their official duties.

(f) State tax information to the Nexus Program of the Multistate Tax Commission pursuant to any formal agreement for the exchange of mutual information between the department and the commission.

(g) Tax information to principals, and their designees, of the Revenue Estimating Conference for the purpose of developing official revenue estimates.

(h) Names and addresses of persons paying taxes pursuant to part IV of chapter 206 to the

Department of Environmental Protection in the conduct of its official duties.

(i) Information relative to chapters 212 and 326 to the Division of Florida Condominiums, Timeshares, and Mobile Homes of the Department of Business and Professional Regulation in the conduct of its official duties.

(j) Information authorized pursuant to s. 213.0535 to eligible participants and certified public accountants for such participants in the Registration Information Sharing and Exchange Program.

(k) Information relative to chapter 212 and the Bill of Lading Program to the Office of Agriculture Law Enforcement of the Department of Agriculture and Consumer Services in the conduct of its official duties.

(l) Information relative to chapter 198 to the Agency for Health Care Administration in the conduct of its official business relating to ss. 409.901-409.9101.

(m) Information contained in returns, reports, accounts, or declarations to the Board of Accountancy in connection with a disciplinary proceeding conducted pursuant to chapter 473 when related to a certified public accountant participating in the certified audits project, or to the court in connection with a civil proceeding brought by the department relating to a claim for recovery of taxes due to negligence on the part of a certified public accountant participating in the certified audits project. In any judicial proceeding brought by the department, upon motion for protective order, the court shall limit disclosure of tax information when necessary to effectuate the purposes of this section.

(n) Information relative to ss. 376.70 and 376.75 to the Department of Environmental Protection in the conduct of its official business and to the facility owner, facility operator, and real property owners as defined in s. 376.301.

(o) Information relative to ss. 220.1845 and 376.30781 to the Department of Environmental Protection in the conduct of its official business.

(p) Names, addresses, and sales tax registration information to the Division of Consumer Services of the Department of Agriculture and Consumer Services in the conduct of its official duties.

(q) Information relative to the returns required by ss. 175.111 and 185.09 to the Department of Management Services in the conduct of its official duties. The Department of Management Services is, in turn, authorized to disclose payment information to a governmental agency or the agency's agent for purposes related to budget preparation, auditing, revenue or financial administration, or administration of chapters 175 and 185.

(r) Names, addresses, and federal employer identification numbers, or similar identifiers, to the Department of Highway Safety and Motor Vehicles for use in the conduct of its official duties.

(s) Information relative to ss. 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, and 1002.395 to the Department of Education and the Division of Alcoholic Beverages and Tobacco in the conduct of official business.

(t) Information relative to chapter 202 to each local government that imposes a tax pursuant to s. 202.19 in the conduct of its official duties as specified in chapter 202. Information provided under this paragraph may include, but is not limited to, any reports required pursuant to s. 202.231, audit files, notices of intent to audit, tax returns, and other confidential tax information in the department's possession relating to chapter 202. A person or an entity designated by the local government in writing to the department as requiring access to confidential taxpayer information shall have reasonable access to information provided pursuant to this paragraph. Such person or entity may disclose such information to other persons or entities with direct responsibility for budget preparation, auditing, revenue or financial administration, or legal counsel. Such information shall only be used for purposes related to budget preparation, auditing, and revenue and financial administration. Any confidential and exempt information furnished to a local government, or to any person or entity designated by the local government as authorized by this paragraph may not be further disclosed by the recipient except as provided by this paragraph.

(u) Rental car surcharge revenues authorized by s. 212.0606, reported according to the county to which the surcharge was attributed to the Department of Transportation.

[2](v) Information relative to ss. 220.192 and 220.193 to the Department of Agriculture and Consumer Services for use in the conduct of its official business.

(w) Taxpayer names and identification numbers for the purposes of information-sharing agreements with financial institutions pursuant to s. 213.0532.

(x) Information relative to chapter 212 to the Department of Environmental Protection in the conduct of its official duties in the administration of s. 253.03(7)(b) and (11).

(y) Information relative to ss. 253.03(8) and 253.0325 to the Department of Environmental Protection in the conduct of its official business.

(z) Information relative to s. 215.61(5) to the State Board of Education, the Division of Bond Finance, and the Office of Economic and Demographic Research.

(aa) Information relating to tax credits taken under s. 220.194 to Space Florida.

(bb) Information to the director of the Office of Program Policy Analysis and Government Accountability or his or her authorized agent, and to the coordinator of the Office of Economic and Demographic Research or his or her authorized agent, for purposes of completing the Economic Development Programs Evaluation. Information obtained from the department pursuant to this paragraph may be shared by the director and the coordinator, or the director's or coordinator's authorized agent, for purposes of completing the Economic Development Programs Evaluation.

Disclosure of information under this subsection shall be pursuant to a written agreement between the executive director and the agency. Such agencies, governmental or nongovernmental, shall be bound by the same requirements of confidentiality as the Department of Revenue. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

(9) The Department of Revenue shall provide returns, reports, accounts, or declarations received by the department, including investigative reports and information, or information contained in such documents, pursuant to an order of a judge of a court of competent jurisdiction or pursuant to a subpoena duces tecum only when the subpoena is:

(a) Issued by a state attorney, a United States attorney, or a court in a criminal investigation or a criminal judicial proceeding;

(b) Issued by a state or federal grand jury; or

(c) Issued by a state attorney, the Department of Legal Affairs, the State Fire Marshal, a United States attorney, or a court in the course of a civil investigation or a civil judicial proceeding under the state or federal racketeer influenced and corrupt organization act or under chapter 896.

(10)(a) Notwithstanding other provisions of this section, the department shall, subject to paragraph (c) and to the safeguards and limitations of paragraphs (b) and (d), disclose to the governing body of a municipality, a county, or a subcounty district levying a local option tax, or any state tax that is distributed to units of local government based upon place of collection, which the department is responsible for administering, names and addresses only of the taxpayers granted a certificate of registration pursuant to s. 212.18(3) who reside within or adjacent to the taxing boundaries of such municipality, county, or subcounty district when sufficient information is supplied by the municipality, the county, or subcounty district as the department by rule may prescribe, provided such governing bodies are following s. 212.18(3) relative to the denial of an occupational license after the department cancels a dealer's sales tax certificate of registration.

(b) Such information shall be disclosed only if the department receives an authenticated copy of a resolution adopted by the governing body requesting it.

(c) After receipt of such information, the governing body and its officers and employees are subject to the same requirements of confidentiality and the same penalties for violating confidentiality as the department and its employees.

(d) The resolution requesting such information shall provide assurance that the governing body and its officers and employees are aware of the confidentiality requirements and of the penalties for their violation of such requirements, and the resolution shall describe the measures that will be put into effect to ensure such confidentiality. The officer of the department who is authorized to receive, consider, and act upon such requests shall,

if satisfied that the assurances in the resolution are adequate to assure confidentiality, grant the request.

(e) Nothing in this subsection authorizes disclosure of any information prohibited by federal law from being disclosed.

(11) Notwithstanding any other provision of this section, with respect to a request for verification of a certificate of registration issued pursuant to s. 212.18 to a specified dealer or taxpayer or with respect to a request by a law enforcement officer for verification of a certificate of registration issued pursuant to s. 538.09 to a specified secondhand dealer or pursuant to s. 538.25 to a specified secondary metals recycler, the department may disclose whether the specified person holds a valid certificate or whether a specified certificate number is valid or whether a specified certificate number has been canceled or is inactive or invalid and the name of the holder of the certificate. This subsection shall not be construed to create a duty to request verification of any certificate of registration.

(12) The department may provide to a United States Trustee, or his or her designee, for any United States Bankruptcy Court, exclusively for official purposes in connection with administering a bankruptcy estate, information relating to payment or nonpayment of taxes imposed by any revenue law of this state by a trustee, debtor, or debtor in possession, including any amount paid or due.

(13) The department may disclose certain state sales tax information relating to the cancellation or revocation of sales and use tax certificates of registration for the failure to collect and remit sales tax. This information is limited to the sales tax certificate number, trade name, owner's name, business location address, and the reason for the cancellation or revocation.

(14) Notwithstanding the provisions of s. 896.102(2), the department may allow full access to the information and documents required to be filed with it under s. 896.102(1) to federal, state, and local law enforcement and prosecutorial agencies, and to the Office of Financial Regulation of the Financial Services Commission, and any of those agencies may use the information and documents in any civil or criminal investigation and in any court proceedings.

(15)(a) Notwithstanding any other provision of this section, the department shall, subject to the safeguards specified in paragraph (c), disclose to the Division of Corporations of the Department of State the name, address, federal employer identification number, and duration of tax filings with this state of all corporate or partnership entities which are not on file or have a dissolved status with the Division of Corporations and which have filed tax returns pursuant to chapter 220.

(b) The Division of Corporations shall use such information only in the pursuit of its official duties relative to nonqualified foreign or dissolved corporations in the recovery of fees and penalties due and owing the state.

(c) All information exchanged between the Division of Corporations and the department shall be subject to the same requirements of confidentiality as the Department of Revenue.

(16)(a) Confidential taxpayer information may be shared with the child support enforcement program, which may use the information for purposes of program administration, and with the Department of Children and Families for the purpose of diligent search activities pursuant to chapter 39.

(b) Nothing in this subsection authorizes the disclosure of information if such disclosure is prohibited by federal law. Employees of the child support enforcement program and of the Department of Children and Families are bound by the same requirements of confidentiality and the same penalties for violation of the requirements as the department.

(17) The department may provide to the person against whom transferee liability is being asserted pursuant to s. 213.758 information relating to the basis of the claim.

(18) The department may disclose to a person entitled to compensation pursuant to s. 213.30 the amount of any tax, penalty, or interest collected as a result of information furnished by such person.

(19)(a) The department may publish a list of taxpayers against whom the department has filed a warrant, notice of lien, or judgment lien certificate. The list may include the name and address of each taxpayer; the amounts and types of delinquent taxes, fees, or surcharges, penalties, or interest; and the

employer identification number or other taxpayer identification number.

(b) The department shall update the list at least monthly to reflect payments for resolution of deficiencies and to otherwise add or remove taxpayers from the list.

(c) The department may adopt rules to administer this subsection.

(20) The department may disclose information relating to taxpayers against whom the department has filed a warrant, notice of lien, or judgment lien certificate. Such information includes the name and address of the taxpayer, the actions taken, the amounts and types of liabilities, and the amount of any collections made.

[3](21)(a) For purposes of this subsection, the term:

1. "Eligible nonprofit scholarship-funding organization" means an eligible nonprofit scholarship-funding organization as defined in s. 1002.395 (2)that meets the criteria in s. 1002.395(6) to use up to 3 percent of eligible contributions for administrative expenses.

2. "Taxpayer" has the same meaning as in s.220.03, unless disclosure of the taxpayer's name and address would violate any term of an information-sharing agreement between the department and an agency of the Federal Government.

(b) The department, upon request, shall provide to an eligible nonprofit scholarship-funding organization that provides scholarships under s. 1002.395 a list of the 200 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer's return filed pursuant to s. 220.22 during the previous calendar year. The list must be in alphabetical order based on the taxpayer's name and shall contain the taxpayer's address. The list may not disclose the amount of tax owed by any taxpayer.

(c) An eligible nonprofit scholarship-funding organization may request the list once each calendar year. The department shall provide the list within 45 days after the request is made.

(d) Any taxpayer information contained in the list may be used by the eligible nonprofit scholarship-funding organization only to notify the taxpayer of the opportunity to make an eligible contribution to the Florida Tax Credit Scholarship Program under s.1002.395. Any information furnished to an eligible nonprofit scholarship-funding organization under this subsection may not be further disclosed by the organization except as provided in this paragraph.

(e) An eligible nonprofit scholarship-funding organization, its officers, and employees are subject to the same requirements of confidentiality and the same penalties for violating confidentiality as the department and its employees. Breach of confidentiality is a misdemeanor of the first degree, punishable as provided by s. 775.082 or s. 775.083.

[3](22)(a) The department may provide to an eligible nonprofit scholarship-funding organization, as defined in s. 1002.40, a dealer's name, address, federal employer identification number, and information related to differences between credits taken by the dealer pursuant to s. 212.1832(2) and amounts remitted to the eligible nonprofit scholarship-funding organization under s. 1002.40(13)(b)3. The eligible nonprofit scholarship-funding organization may use the information for purposes of recovering eligible contributions designated for that organization that were collected by the dealer but never remitted to the organization.

(b) Nothing in this subsection authorizes the disclosure of information if such disclosure is prohibited by federal law. An eligible nonprofit scholarship-funding organization is bound by the same requirements of confidentiality and the same penalties for a violation of the requirements as the department.

History.—s. 1, ch. 80-222; s. 11, ch. 81-151; s. 2, ch. 81-165; s. 4, ch. 81-179; s. 3, ch. 82-219; s. 75, ch. 83-217; s. 7, ch. 84-170; s. 14, ch. 84-338; ss. 31, 121, ch. 85-342; s. 29, ch. 86-152; s. 7, ch. 87-99; s. 10, ch. 87-102; s. 2, ch. 87-175; s. 17, ch. 87-198; s. 4, ch. 87-331; ss. 5, 31, ch. 88-119; s. 19, ch. 88-381; s. 1, ch. 89-128; s. 5, ch. 90-203; s. 4, ch. 90-290; s. 49, ch. 90-360; s. 34, ch. 91-112; s. 1, ch. 91-214; s. 242, ch. 91-224; s. 6, ch. 91-305; s. 17, ch. 92-138; s. 4, ch. 92-146; s. 8, ch. 92-319; s. 36, ch. 92-320; s. 65, ch. 93-207; ss. 3, 7, ch. 93-414; s. 15, ch. 94-124; ss. 15, 74, ch. 94-136; s. 2, ch. 94-187; s. 22, ch. 94-218; s. 14, ch. 94-353; s. 54, ch. 94-356; s. 1503, ch. 95-147; ss. 10, 24, ch. 95-272; s. 1, ch. 95-379; s. 4, ch. 96-283; s. 5, ch. 96-331; s. 34, ch. 96-397; ss. 62, 63, ch. 96-406; s. 1, ch. 96-421; s. 29, ch. 97-99; s. 39, ch. 97-170; s. 10, ch. 97-287; s. 2, ch. 98-95; ss. 5, 17, ch. 98-189; s. 1, ch. 98-299; s. 15, ch. 98-342; s. 130, ch. 98-403; s. 82, ch. 99-2; s. 5, ch. 99-5; s. 20, ch. 99-208; s. 6, ch. 99-239; s. 2, ch. 2000-

152; s. 5, ch. 2000-182; ss. 8, 11, ch. 2000-312; s. 1, ch. 2000-313; s. 8, ch. 2000-355; s. 4, ch. 2001-106; s. 1, ch. 2001-139; s. 19, ch. 2001-158; s. 8, ch. 2001-225; s. 53, ch. 2001-266; s. 2, ch. 2002-68; s. 1, ch. 2002-171; s. 31, ch. 2002-218; s. 919, ch. 2002-387; s. 4, ch. 2003-36; ss. 34, 38, ch. 2003-254; s. 189, ch. 2003-261; s. 1, ch. 2005-96; s. 1, ch. 2005-140; s. 17, ch. 2005-280; s. 1, ch. 2006-85; s. 10, ch. 2006-230; s. 18, ch. 2006-312; s. 19, ch. 2007-5; s. 28, ch. 2007-106; s. 3, ch. 2008-89; s. 12, ch. 2008-240; s. 190, ch. 2008-247; s. 1, ch. 2009-50; s. 6, ch. 2009-51; s. 4, ch. 2010-24; ss. 9, 10, ch. 2010-138; s. 10, ch. 2010-147; s. 4, ch. 2010-166; ss. 3, 10, ch. 2010-280; SJR 8-A, 2010 Special Session A; s. 21, ch. 2011-3; s. 1, ch. 2011-55; s. 1, ch. 2011-63; s. 20, ch. 2011-76; s. 80, ch. 2011-142; s. 1, ch. 2011-235; s. 46, ch. 2012-30; s. 2, ch. 2012-55; s. 24, ch. 2012-96; s. 5, ch. 2012-117; s. 124, ch. 2013-18; s. 7, ch. 2013-39; s. 7, ch. 2013-42; s. 45, ch. 2014-19; s. 11, ch. 2017-4; s. 4, ch. 2018-6; s. 40, 2018-118.

[1]**Note.—**As amended by s. 4, ch. 2010-166. For a description of multiple acts in the same session affecting a statutory provision, *see* preface to the *Florida Statutes*, "Statutory Construction." Paragraph (8)(d) was also amended by s. 10, ch. 2010-138, and that version reads:

(d) Names, addresses, and sales tax registration information, and information relating to a hotel or restaurant having an outstanding tax warrant, notice of lien, or judgment lien certificate, to the Division of Hotels and Restaurants of the Department of Business and Professional Regulation in the conduct of its official duties.

[2]**Note.**—Repealed by s. 3, ch. 2019-4.

[3]**Note.**—Section 49, ch. 2018-6, provides that:

"(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act.

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022."

213.06 Rules of department; circumstances requiring emergency rules.—

(1) The Department of Revenue has the authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement provisions of the revenue laws.

(2) The executive director of the department may adopt emergency rules pursuant to s. 120.54 on behalf of the department when the effective date of a legislative change occurs sooner than 60 days after the close of a legislative session in which enacted and the change affects a tax rate or a collection or reporting procedure which affects a substantial number of dealers or persons subject to the tax change or procedure. The Legislature finds that such circumstances qualify as an exception to the prerequisite of a finding of immediate danger to the public health, safety, or welfare as set forth in s. 120.54(4)(a) and qualify as circumstances requiring an emergency rule.

History.—s. 6, ch. 63-253; ss. 21, 35, ch. 69-106; s. 4, ch. 82-75; s. 76, ch. 83-217; s. 13, ch. 86-152; s. 22, ch. 89-356; s. 38, ch. 96-410; s. 22, ch. 98-200.

213.21 Informal conferences; compromises.—

(1)(a) The Department of Revenue may adopt rules for establishing informal conference procedures within the department for resolution of disputes relating to assessment of taxes, interest, and penalties and the denial of refunds, and for informal hearings under ss. 120.569 and 120.57(2).

(b) The statute of limitations upon the issuance of final assessments shall be tolled during the period in which the taxpayer is engaged in a procedure under this section.

(c) During procedures under this section, the taxpayer has the right to be represented at the taxpayer's cost and to record procedures electronically or manually at the taxpayer's cost.

(2)(a) The executive director of the department or his or her designee is authorized to enter into closing agreements with any taxpayer settling or compromising the taxpayer's liability for any tax, interest, or penalty assessed under any of the chapters specified in s. 72.011(1). Such agreements must be in writing if the amount of tax, penalty, or interest compromised exceeds $30,000, or for lesser amounts, if the department deems it appropriate or if requested by the taxpayer. When a written closing agreement has been approved by the department and signed by the executive director or his or her designee and the taxpayer, it shall be final and conclusive; and, except upon a showing of fraud or misrepresentation of material fact or except as to adjustments pursuant to ss. 198.16 and 220.23, no additional assessment may be made by the department against the taxpayer for the tax, interest, or penalty specified in the closing agreement for the time period specified in the closing agreement, and the taxpayer is not entitled to institute any judicial or administrative proceeding to recover any tax,

interest, or penalty paid pursuant to the closing agreement. The department is authorized to delegate to the executive director the authority to approve any such closing agreement resulting in a tax reduction of $500,000 or less.

(b) Notwithstanding the provisions of paragraph (a), for the purpose of facilitating the settlement and distribution of an estate held by a personal representative, the executive director of the department may, on behalf of the state, agree upon the amount of taxes at any time due or to become due from such personal representative under the provisions of chapter 198; and payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

(c) Notwithstanding paragraph (a), for the purpose of compromising the liability of any taxpayer for tax or interest on the grounds of doubt as to liability based on the taxpayer's reasonable reliance on a written determination issued by the department as described in paragraph (3)(b), the department may compromise the amount of such tax or interest liability resulting from such reasonable reliance.

(3)(a) A taxpayer's liability for any tax or interest specified in s. 72.011(1) may be compromised by the department upon the grounds of doubt as to liability for or collectability of such tax or interest. A taxpayer's liability for interest under any of the chapters specified in s. 72.011(1) shall be settled or compromised in whole or in part whenever or to the extent that the department determines that the delay in the determination of the amount due is attributable to the action or inaction of the department. A taxpayer's liability for penalties under any of the chapters specified in s. 72.011(1) may be settled or compromised if it is determined by the department that the noncompliance is due to reasonable cause and not to willful negligence, willful neglect, or fraud. The facts and circumstances are subject to de novo review to determine the existence of reasonable cause in any administrative proceeding or judicial action challenging an assessment of penalty under any of the chapters specified in s. 72.011(1). A taxpayer who establishes reasonable reliance on the written advice issued by the department to the taxpayer will be deemed to have shown reasonable cause for the noncompliance. In addition, a taxpayer's liability for penalties under any of the chapters specified in s. 72.011(1) in excess of 25 percent of the tax shall be settled or compromised if the department determines that the noncompliance is due to reasonable cause and not to willful negligence, willful neglect, or fraud. The department shall maintain records of all compromises, and the records shall state the basis for the compromise. The records of compromise under this paragraph shall not be subject to disclosure pursuant to s. 119.07(1) and shall be considered confidential information governed by the provisions of s. 213.053.

(b) Doubt as to liability of a taxpayer for tax and interest exists if the taxpayer demonstrates that he or she reasonably relied on a written determination of the department in any of the following circumstances:

1. The audit workpapers clearly show that the same issue was considered in a prior audit of the taxpayer conducted by or on behalf of the department and, after consideration of the issue, the department's auditor determined that no assessment was appropriate in regard to that issue.

2. The same issue was raised in a prior audit of the taxpayer and, during the informal protest of the proposed assessment, the department issued a notice of decision withdrawing the issue from the assessment.

3. The taxpayer received a technical assistance advisement pursuant to s. 213.22 in regard to the issue.

The circumstances listed in this paragraph are not intended to be the only circumstances in which doubt as to liability exists. Nothing contained in this section shall interfere with the state's ability to structure a remedy to cure a judicially determined constitutional defect in a tax law.

(c) A taxpayer shall not be deemed to have reasonably relied on a written determination of the department under any of the following circumstances:

1. The taxpayer misrepresented material facts or did not fully disclose material facts at the time the written determination was issued.

2. The specific facts and circumstances have changed in such a material manner that the written determination no longer applies.

3. The statutes or regulations on which the determination was based have been materially revised or a published judicial opinion constituting precedent in the taxpayer's jurisdiction has overruled the department's determination on the issue.

4. The department has informed the taxpayer in writing that its previous written determination has been revised and should no longer be relied upon.

(d) A taxpayer's liability for the service fee required by s. 215.34(2) may be settled or compromised if it is determined that the dishonored check, draft, or order was returned due to an unintentional error committed by the issuing financial institution, the taxpayer, or the department and the unintentional error is substantiated by the department. The department shall maintain records of all compromises, and the records shall state the basis for the compromise.

(4) The department is authorized to enter into agreements for scheduling payments of taxes, interest, and penalties.

(5) The department shall establish by rule guidelines and procedures for implementation of this section.

(6) The Department of Revenue may modify the reporting or filing periods required for any tax enumerated in s. 213.05, for purposes of facilitating the calculation of penalty and interest due on tax payments made as a result of a taxpayer's voluntary self-disclosure or the department's selection of a taxpayer for self-analysis. Interest or penalty calculations may not be based on a filing period longer than 1 year. Modified reporting periods apply only to taxpayers not previously registered for the specific tax disclosed and to registered taxpayers with annual gross receipts of less than $500,000. Annual filing periods must be based on a calendar year or the fiscal year used for federal income tax reporting by the taxpayer.

(7)(a) When a taxpayer voluntarily self-discloses a liability for tax to the department, the department may settle and compromise the tax and interest due under the voluntary self-disclosure to those amounts due for the 3 years immediately preceding the date that the taxpayer initially contacted the department concerning the voluntary self-disclosure. For purposes of this paragraph, the term "years" means tax years or calendar years, whichever is applicable to the tax that is voluntarily self-disclosed. A voluntary self-disclosure does not occur if the department has contacted or informed the taxpayer that the department is inquiring into the taxpayer's liability for tax or whether the taxpayer is subject to tax in this state.

(b) The department may further settle and compromise the tax and interest due under a voluntary self-disclosure when the department is able to determine that such further settlement and compromise is in the best interests of this state. When making this determination the department shall consider, but is not limited to, the following:

1. The amount of tax and interest that will be collected and compromised under the voluntary self-disclosure;

2. The financial ability of the taxpayer and the future outlook of the taxpayer's business and the industry involved;

3. Whether the taxpayer has paid or will be paying other taxes to the state;

4. The future voluntary compliance of the taxpayer; and

5. Any other factor that the department considers relevant to this determination.

(c) This subsection does not limit the department's ability to enter into further settlement and compromise of the liability that is voluntarily self-disclosed based on any other provision of this section.

(d) This subsection does not apply to a voluntary self-disclosure when the taxpayer collected, but failed to remit, the tax to the state.

(8) In order to determine whether certified audits are an effective tool in the overall state tax collection effort, the executive director of the department or the executive director's designee shall settle or compromise penalty liabilities of taxpayers who participate in the certified audits project. As further incentive for participating in the program, the department shall abate the first $25,000 of any interest liability and 25 percent of any interest due in excess of the first $25,000. A settlement or compromise of penalties or interest

pursuant to this subsection shall not be subject to the provisions of paragraph (3)(a), except for the requirement relating to confidentiality of records. The department may consider an additional compromise of tax or interest pursuant to the provisions of paragraph (3)(a). This subsection does not apply to any liability related to taxes collected but not remitted to the department.

(9) A penalty for failing to collect a tax imposed by chapter 212 shall be settled or compromised upon payment of tax and interest if a taxpayer failed to collect the tax due to a good faith belief that tax was not due on the transaction and, because of that good faith belief, the taxpayer is now unable to charge and collect the tax from the taxpayer's purchaser. The Department of Revenue shall adopt rules necessary to implement and administer this subsection, including rules establishing procedures and forms.

(10)(a) Notwithstanding any other provision of law and solely for the purpose of administering the taxes imposed by ss. 125.0104 and 125.0108 and chapter 212, except s. 212.0606, under the circumstances set forth in this subsection, the department shall settle or compromise a taxpayer's liability for penalty without requiring the taxpayer to submit a written request for compromise or settlement.

(b) For taxpayers who file returns and remit tax on a monthly basis:

1. Any penalty related to a noncompliant filing event shall be settled or compromised if the taxpayer has:

a. No noncompliant filing event in the immediately preceding 12-month period and no unresolved liability under s. 125.0104, s. 125.0108, or chapter 212 resulting from a noncompliant filing event; or

b. One noncompliant filing event in the immediately preceding 12-month period, resolution of the current noncompliant filing event through payment of tax and interest and the filing of a return within 30 days after notification by the department, and no unresolved liability under s. 125.0104, s. 125.0108, or chapter 212 resulting from a noncompliant filing event.

2. If a taxpayer has two or more noncompliant filing events in the immediately preceding 12-month period, the taxpayer shall be liable, absent a showing by the taxpayer that the noncompliant filing event was due to extraordinary circumstances, for the penalties provided in s. 125.0104 or s. 125.0108 and s. 212.12, including loss of collection allowance, and shall be reported to a credit bureau.

(c) For taxpayers who file returns and remit tax on a quarterly basis, any penalty related to a noncompliant filing event shall be settled or compromised if the taxpayer has no noncompliant filing event in the immediately preceding 12-month period and no unresolved liability under s. 125.0104, s. 125.0108, or chapter 212 resulting from a noncompliant filing event.

(d) For purposes of this subsection:

1. "Noncompliant filing event" means a failure to timely file a complete and accurate return required under s. 125.0104, s. 125.0108, or chapter 212 or a failure to timely pay the amount of tax reported on a return required by s. 125.0104, s. 125.0108, or chapter 212.

2. "Extraordinary circumstances" means the occurrence of events beyond the control of the taxpayer, such as, but not limited to, the death of the taxpayer, acts of war or terrorism, natural disasters, fire, or other casualty, or the nonfeasance or misfeasance of the taxpayer's employees or representatives responsible for compliance with s. 125.0104, s. 125.0108, or chapter 212. With respect to the acts of an employee or representative, the taxpayer must show that the principals of the business lacked actual knowledge of the noncompliance and that the noncompliance was resolved within 30 days after actual knowledge.

History.—s. 13, ch. 81-178; s. 15, ch. 83-215; s. 3, ch. 84-325; s. 32, ch. 85-80; s. 47, ch. 85-342; s. 14, ch. 86-152; s. 32, ch. 88-119; s. 12, ch. 89-171; s. 103, ch. 90-136; s. 14, ch. 90-351; s. 50, ch. 90-360; s. 3, ch. 92-315; s. 35, ch. 92-320; s. 15, ch. 94-353; s. 1504, ch. 95-147; s. 65, ch. 96-406; s. 41, ch. 96-410; s. 3, ch. 98-95; ss. 17, 26, ch. 98-342; ss. 3, 11, ch. 2000-312; s. 19, ch. 2000-355; s. 2, ch. 2002-171; s. 33, ch. 2002-218; ss. 21, 39, ch. 2003-254; s. 1, ch. 2005-96; ss. 18, 30, ch. 2005-280; s. 29, ch. 2007-106; s. 10, ch. 2014-40.

213.37 Authority to require sworn statements.—

(1) The Department of Revenue may require verification of exemption applications, refund applications, and tax returns relevant to administration of the revenue laws of this state.

(2) Verification shall be accomplished as provided in s. 92.525(1)(b) and subject to the provisions of s. 92.525(3).

History.—s. 40, ch. 91-112.

CHAPTER 218
FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS

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PART I
GENERAL FINANCIAL PROVISIONS RELATING TO POLITICAL SUBDIVISIONS

218.12 Appropriations to offset reductions in ad valorem tax revenue in fiscally constrained counties.—

(1) Beginning in fiscal year 2008-2009, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), which occur as a direct result of the implementation of revisions of Art. VII of the State Constitution approved in the special election held on January 29, 2008. The moneys appropriated for this purpose shall be distributed in January of each fiscal year among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation of the revision.

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for both the current year and the prior year; rolled-back rates, determined as provided in s. 200.065, for each county taxing jurisdiction; and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value times the lesser of the 2007 applicable millage rate

or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

(3) In determining the reductions in ad valorem tax revenues occurring as a result of the implementation of the revisions to Art. VII of the State Constitution approved in the special election held on January 29, 2008, the value of assessments reduced pursuant to s. 4(d)(8)a., Art. VII of the State Constitution shall include only the reduction in taxable value for homesteads established January 1 of the year in which the determination is being made.

History.—s. 16, ch. 2008-173; ss. 24, 25, ch. 2009-82; ss. 18, 19, 73, ch. 2010-153; s. 9, ch. 2010-166; s. 8, ch. 2011-125; s. 30, ch. 2012-193.

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

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

(2) On or before November 15 of each year, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the Department of Revenue. The documentation must include an estimate of the reduction in taxable value directly attributable to revisions of Art. VII of the State Constitution for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation must also include the county millage rates applicable in all such jurisdictions for the current year and the prior year, rolled-back rates determined as provided in s. 200.065 for each county taxing jurisdiction, and maximum millage rates that could have been levied by majority vote pursuant to s. 200.065(5). For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the lesser of the 2010 applicable millage rate or the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

History.—s. 7, ch. 2009-157; s. 31, ch. 2012-193; s. 3, ch. 2017-35.

218.131 Offset for tax loss associated with reductions in value of certain residences due to specified hurricanes.—

(1) In the 2019-2020 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by Monroe County and by fiscally constrained counties, as defined in s. 218.67(1), and all taxing jurisdictions within such counties, which occur as a direct result of the implementation of s.197.318. The moneys appropriated for this purpose shall be distributed in June 2020 among the affected taxing jurisdictions based on each jurisdiction's reduction in ad valorem tax revenue resulting from the implementation of s. 197.318.

(2) On or before November 15, 2019, each affected taxing jurisdiction shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the taxing jurisdiction's reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include a copy of the notice required by s. 197.318(4)(b)from the tax collector who reports to the affected taxing jurisdiction the reduction in ad valorem taxes it will incur as a result of implementation of s.197.318. If Monroe County, a fiscally constrained county, or an eligible taxing jurisdiction within such county fails to apply for the

distribution, its share shall revert to the fund from which the appropriation was made.

History.—s. 41, ch. 2018-118; s. 7, 2019-42.

218.135 Offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment.—

(1) For the 2018-2019 fiscal year, the Legislature shall appropriate moneys to offset the reductions in ad valorem tax revenue experienced by fiscally constrained counties, as defined in s. 218.67(1), which occur as a direct result of the implementation of s. 193.4516. The moneys appropriated for this purpose shall be distributed in January 2019 among the fiscally constrained counties based on each county's proportion of the total reduction in ad valorem tax revenue resulting from the implementation of s.193.4516.

(2) On or before November 15, 2018, each fiscally constrained county shall apply to the Department of Revenue to participate in the distribution of the appropriation and provide documentation supporting the county's estimated reduction in ad valorem tax revenue in the form and manner prescribed by the department. The documentation must include an estimate of the reduction in taxable value directly attributable to the implementation of s. 193.4516 for all county taxing jurisdictions within the county and shall be prepared by the property appraiser in each fiscally constrained county. The documentation shall also include the county millage rates applicable in all such jurisdictions for the current year. For purposes of this section, each fiscally constrained county's reduction in ad valorem tax revenue shall be calculated as 95 percent of the estimated reduction in taxable value multiplied by the applicable millage rate for each county taxing jurisdiction in the current year. If a fiscally constrained county fails to apply for the distribution, its share shall revert to the fund from which the appropriation was made.

History.—s. 42, ch. 2018-118; s. 37, ch. 2019-3.

PART II
REVENUE SHARING ACT OF 1972

218.23 Revenue sharing with units of local government.—

(1) To be eligible to participate in revenue sharing beyond the minimum entitlement in any fiscal year, a unit of local government is required to have:

(a) Reported its finances for its most recently completed fiscal year to the Department of Financial Services, pursuant to s. 218.32.

(b) Made provisions for annual post-audits of its financial accounts in accordance with provisions of law.

(c) Levied, as shown on its most recent financial report pursuant to s. 218.32, ad valorem taxes, exclusive of taxes levied for debt service or other special millages authorized by the voters, to produce the revenue equivalent to a millage rate of 3 mills on the dollar based on the 1973 taxable values as certified by the property appraiser pursuant to s. 193.122(2) or, in order to produce revenue equivalent to that which would otherwise be produced by such 3-mill ad valorem tax, to have received a remittance from the county pursuant to s. 125.01(6)(a), collected an occupational license tax or a utility tax, levied an ad valorem tax, or received revenue from any combination of these four sources. If a new municipality is incorporated, the provisions of this paragraph shall apply to the taxable values for the year of incorporation as certified by the property appraiser. This paragraph requires only a minimum amount of revenue to be raised from the ad valorem tax, the occupational license tax, and the utility tax. It does not require a minimum millage rate.

(d) Certified that persons in its employ as law enforcement officers, as defined in s. 943.10(1), meet the qualifications for employment as established by the Criminal Justice Standards and Training Commission; that its salary structure and salary plans meet the provisions of chapter 943; and that no law enforcement officer is compensated for

his or her services at an annual salary rate of less than $6,000. However, the department may waive the minimum law enforcement officer salary requirement if a city or county certifies that it is levying ad valorem taxes at 10 mills.

(e) Certified that persons in its employ as firefighters, as defined in s. 633.102, meet the qualification for employment as established by the Division of State Fire Marshal pursuant to ss. 633.408 and 633.412 and that s. 633.422 has been met.

(f) Certified that each dependent special district that is budgeted separately from the general budget of the local governing authority has met the provisions for annual post audit of its financial accounts in accordance with the provisions of law.

Additionally, to receive its share of revenue sharing funds, a unit of local government shall certify to the Department of Revenue that the requirements of s. 200.065, if applicable, were met. The certification shall be made annually within 30 days of adoption of an ordinance or resolution establishing a final property tax levy or, if no property tax is levied, not later than November 1. The portion of revenue sharing funds which, pursuant to this part, would otherwise be distributed to a unit of local government which has not certified compliance or has otherwise failed to meet the requirements of s. 200.065 shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the department.

(2) Any unit of local government which is consolidated as provided by s. 9, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968 revised constitution, shall receive an annual distribution from the Revenue Sharing Trust Fund for Counties equal to $6.24 times its population.

(3) The distribution to a unit of local government under this part is determined by the following formula:

(a) First, the entitlement of an eligible unit of local government shall be computed on the basis of the apportionment factor provided in s. 218.245, which shall be applied for all eligible units of local government to all receipts available for distribution in the respective revenue sharing trust fund.

(b) Second, revenue shared with eligible units of local government for any fiscal year shall be adjusted so that no eligible unit of local government receives less funds than its guaranteed entitlement.

(c) Third, revenues shared with counties for any fiscal year shall be adjusted so that no county receives less funds than its guaranteed entitlement plus the second guaranteed entitlement for counties.

(d) Fourth, revenue shared with units of local government for any fiscal year shall be adjusted so that no unit of local government receives less funds than its minimum entitlement.

(e) Fifth, after the adjustments provided in paragraphs (b), (c), and (d), and after deducting the amount committed to all the units of local government, the funds remaining in the respective trust funds shall be distributed to those eligible units of local government which qualify to receive additional moneys beyond the guaranteed entitlement, on the basis of the additional money of each qualified unit of local government in proportion to the total additional money of all qualified units of local government.

(4) Notwithstanding the provisions of paragraph (1)(c), no unit of local government which was eligible to participate in revenue sharing in the 3 years prior to initially participating in the local government half-cent sales tax shall be ineligible to participate in revenue sharing solely due to a millage or utility tax reduction afforded by the local government half-cent sales tax.

History.—s. 1, ch. 72-360; s. 1, ch. 73-349; s. 1, ch. 74-194; s. 1, ch. 74-628; s. 1, ch. 77-102; s. 65, ch. 77-104; s. 2, ch. 80-53; s. 17, ch. 80-71; s. 39, ch. 80-274; s. 124, ch. 81-259; s. 22, ch. 82-154; s. 6, ch. 83-115; s. 7, ch. 83-167; s. 8, ch. 87-237; s. 7, ch. 87-239; s. 52, ch. 89-169; s. 1175, ch. 95-147; s. 10, ch. 2000-173; s. 253, ch. 2003-261; s. 128, ch. 2013-183.

Note.—Former s. 218.22.

PART III
LOCAL FINANCIAL MANAGEMENT AND REPORTING

218.35 County fee officers; financial matters.—

(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the sub-object code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.

(4) The final approved budget of the clerk of the circuit court must be posted on the county's official website within 30 days after adoption. The final approved budget of the clerk of the circuit court may be included in the county's budget.

(5) Each county fee officer shall establish a fiscal year beginning October 1 and ending September 30 of the following year, and shall report his or her finances annually upon the close of each fiscal year to the county fiscal officer for inclusion in the annual financial report by the county.

(6) The proposed budget of a county fee officer shall be filed with the clerk of the county governing authority by September 1 preceding the fiscal year for the budget, except for the budget prepared by the clerk of the circuit court for court-related functions as provided in s. 28.36.

History.—s. 2, ch. 73-349; s. 1176, ch. 95-147; s. 97, ch. 2003-402; s. 19, ch. 2011-144.

218.36 County officers; record and report of fees and disposition of same.—

(1) Each county officer who receives any expenses or compensation in fees, commissions, or other remuneration shall keep a complete record of all fees, commissions, or other remuneration collected by that county officer and shall make an annual report to the board of county commissioners within 31 days of the close of his or her fiscal year. Such report shall specify in detail the purposes, character, and amount of all official expenses and the amount of net income or unexpended budget balance as of the close of the fiscal year. All officers shall prepare such reports and subscribe under oath as to their accuracy and propriety.

(2) On or before the date for filing the annual report, each county officer shall pay into the county general fund all money in excess of the sum to which he or she is entitled under the provisions of chapter 145. Whenever a tax collector has money in excess, he or she shall distribute the excess to each governmental unit in the same proportion as the fees paid by the governmental unit bear to the total fee income of his or her office. Any excess held by a property appraiser shall be divided into parts for each governmental unit which was billed and which paid for the operation of the property appraiser's office in the same proportion as the governmental units were originally billed. Such part shall be an advance on the current year's bill, if any.

(3) The board of county commissioners may notify the Governor of the failure of any county officer to comply with the provisions of this section. Such notification shall specify the name of the officer and the office held by him or her at the time of such failure and shall subject said officer to suspension from office at the Governor's discretion.

(4) Compliance by a county officer with the provisions of this section shall exempt said officer from making any report required pursuant to s. 116.03.

History.—s. 2, ch. 73-349; s. 17, ch. 74-234; s. 1, ch. 77-102; s. 5, ch. 88-175; s. 1177, ch. 95-147; s. 29, ch. 2004-305.

PART V
LOCAL GOVERNMENTAL ENTITY AND DISTRICT SCHOOL BOARD FINANCIAL EMERGENCIES

218.503 Determination of financial emergency.—

(1) Local governmental entities, charter schools, charter technical career centers, and district school boards shall be subject to review and oversight by the Governor, the charter school sponsor, the charter technical career center sponsor, or the Commissioner of Education, as appropriate, when any one of the following conditions occurs:

(a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of a lack of funds.

(b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.

(c) Failure to transfer at the appropriate time, due to lack of funds:

1. Taxes withheld on the income of employees; or

2. Employer and employee contributions for:

a. Federal social security; or

b. Any pension, retirement, or benefit plan of an employee.

(d) Failure for one pay period to pay, due to lack of funds:

1. Wages and salaries owed to employees; or

2. Retirement benefits owed to former employees.

(2) A local governmental entity shall notify the Governor and the Legislative Auditing Committee; a charter school shall notify the charter school sponsor, the Commissioner of Education, and the Legislative Auditing Committee; a charter technical career center shall notify the charter technical career center sponsor, the Commissioner of Education, and the Legislative Auditing Committee; and a district school board shall notify the Commissioner of Education and the Legislative Auditing Committee, when one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board. In addition, any state agency must, within 30 days after a determination that one or more of the conditions specified in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity, charter school, charter technical career center, or district school board, notify the Governor, charter school sponsor, charter technical career center sponsor, or the Commissioner of Education, as appropriate, and the Legislative Auditing Committee.

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify the Legislative Auditing Committee, which may take action pursuant to s. 11.40(2). The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board

needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district school board. If a financial emergency board is established for a local governmental entity, the Governor shall appoint board members and select a chair. If a financial emergency board is established for a district school board, the State Board of Education shall appoint board members and select a chair. The financial emergency board shall adopt such rules as are necessary for conducting board business. The board may:

a. Make such reviews of records, reports, and assets of the local governmental entity or the district school board as are needed.

b. Consult with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the local governmental entity or the district school board into compliance with state requirements.

c. Review the operations, management, efficiency, productivity, and financing of functions and operations of the local governmental entity or the district school board.

d. Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

2. The recommendations and reports made by the financial emergency board must be submitted to the Governor for local governmental entities or to the Commissioner of Education and the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.

2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

(4)(a) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the charter school, the charter school sponsor or the sponsor's designee and the Commissioner of Education shall contact the charter school governing body to determine what actions have been taken by the charter school governing body to resolve or prevent the condition. The Commissioner of Education has the authority to require and approve a financial recovery plan, to be prepared by the charter school governing body, prescribing actions that will resolve or prevent the condition.

(b) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the charter technical career center, the charter technical career center sponsor or the sponsor's designee and the Commissioner of Education shall contact the charter technical career center governing body to determine what actions have been taken by the governing body to resolve or prevent the condition. The Commissioner of Education may require and approve a financial recovery plan, to be prepared by the charter technical career center governing body, prescribing actions that will resolve or prevent the condition.

(c) The Commissioner of Education shall determine if the charter school or charter technical career center needs a financial recovery plan to resolve the condition. If the Commissioner of Education determines that a financial recovery plan is needed, the charter school or charter technical career center is considered to be in a state of financial emergency.

The Department of Education, with the involvement of sponsors, charter schools, and charter technical career centers, shall establish guidelines for developing a financial recovery plan.

(5) A local governmental entity or district school board may not seek application of laws under the bankruptcy provisions of the United States Constitution except with the prior approval of the Governor for local governmental entities or the Commissioner of Education for district school boards.

(6) The failure of the members of the governing body of a local governmental entity or the failure of the members of a district school board to resolve a state of financial emergency constitutes malfeasance, misfeasance, and neglect of duty for purposes of s. 7, Art. IV of the State Constitution.

History.—s. 8, ch. 79-183; s. 54, ch. 89-169; s. 1180, ch. 95-147; s. 27, ch. 96-324; s. 29, ch. 97-96; s. 132, ch. 99-251; s. 1, ch. 2001-354; s. 35, ch. 2004-305; s. 5, ch. 2006-190; s. 6, ch. 2007-6; s. 5, ch. 2009-214; s. 21, ch. 2011-144; s. 2, ch. 2012-38; s. 23, ch. 2019-15.

PART VI
PARTICIPATION IN HALF-CENT SALES TAX PROCEEDS

218.63 Participation requirements.—

(1) Only those units of local government which meet the eligibility requirements for revenue sharing pursuant to s. 218.23 shall participate in the local government half-cent sales tax. However, a municipality incorporated subsequent to the effective date of chapter 82-154, Laws of Florida, which does not meet the applicable criteria for incorporation pursuant to s. 165.061 shall not participate in the local government half-cent sales tax. In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated.

(2) The moneys which otherwise would be distributed pursuant to this part to a unit of local government failing to certify compliance as required by s. 218.23(1) or having otherwise failed to meet the requirements of s. 200.065 shall be deposited in

the General Revenue Fund for the 12 months following a determination of noncompliance by the department.

(3) A county or municipality may not participate in the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e).

History.—s. 10, ch. 82-154; s. 14, ch. 83-204; s. 87, ch. 83-217; s. 8, ch. 87-239; s. 4, ch. 2007-321.

218.66 Special distributions for contested property taxes.—

(1) In the event that an action to contest a tax assessment is brought by a taxpayer in a county or municipality participating in the distribution of half-cent sales tax proceeds pursuant to s. 218.61 and the difference between the good faith payment made by that taxpayer pursuant to s. 194.171(3) and the taxes that would have been paid on the property appraiser's tax assessment is greater than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Local Government Half-cent Sales Tax Clearing Trust Fund as provided in this section.

(2) The determination of eligibility for the special distribution pursuant to this section and the amount of the distribution shall be calculated based on the total of districtwide millage levies by the county or municipality. The distribution shall be made upon application to the Department of Revenue by a qualified county or municipality in which the action to contest a tax assessment has not been resolved by July 1 of the year following the year in which the tax was assessed. Distributions shall be made prior to September 30 of that year and shall be in an amount equal to 95 percent of the difference between the good faith payment by the taxpayer and the taxes that would have been paid on the property appraiser's tax assessment. Counties or municipalities receiving such distributions must use the revenue in the same manner prescribed for the ad valorem revenue which the distribution replaces. In calculating the distribution to participating county and municipal governments pursuant to s. 218.61, the amount earmarked for distribution within each county pursuant to s. 218.61(2) shall be reduced by a portion of the amount required for the special distribution equal to its proportionate share of total moneys remitted for distribution by sales tax dealers located in all counties.

(3) Upon resolution of the action to contest the tax assessment, any county or municipality which received a special distribution pursuant to this section shall immediately repay to the Local Government Half-Cent Sales Tax Clearing Trust Fund the full amount of any tax revenues received as a result of the resolution. In calculating the distribution to participating county and municipal governments pursuant to s. 218.61, the amount earmarked for distribution within each county pursuant to s. 218.61(2) shall be increased by a portion of the amount of such repayment equal to its proportionate share of total moneys remitted for distribution by sales tax dealers located in all counties.

History.—s. 2, ch. 98-228.

218.67 Distribution for fiscally constrained counties.—

(1) Each county that is entirely within a rural area of opportunity as designated by the Governor pursuant to s. 288.0656 or each county for which the value of a mill will raise no more than $5 million in revenue, based on the taxable value certified pursuant to s. 1011.62(4)(a)1.a., from the previous July 1, shall be considered a fiscally constrained county.

(2) Each fiscally constrained county government that participates in the local government half-cent sales tax shall be eligible to receive an additional distribution from the Local Government Half-Cent Sales Tax Clearing Trust Fund, as provided in s. 202.18(2)(c)1., in addition to its regular monthly distribution provided under this part and any emergency or supplemental distribution under s. 218.65.

(3) The amount to be distributed to each fiscally constrained county shall be determined by the Department of Revenue at the beginning of the fiscal year, using the prior fiscal year's July 1 taxable value certified pursuant to s. 1011.62(4)(a)1.a., tax data, population as defined in

s. 218.21, and millage rate levied for the prior fiscal year. The amount distributed shall be allocated based upon the following factors:

(a) The relative revenue-raising-capacity factor shall be the ability of the eligible county to generate ad valorem revenues from 1 mill of taxation on a per capita basis. A county that raises no more than $25 per capita from 1 mill shall be assigned a value of 1; a county that raises more than $25 but no more than $30 per capita from 1 mill shall be assigned a value of 0.75; and a county that raises more than $30 but no more than $50 per capita from 1 mill shall be assigned a value of 0.5. No value shall be assigned to counties that raise more than $50 per capita from 1 mill of ad valorem taxation.

(b) The local-effort factor shall be a measure of the relative level of local effort of the eligible county as indicated by the millage rate levied for the prior fiscal year. The local-effort factor shall be the most recently adopted countywide operating millage rate for each eligible county multiplied by 0.1.

(c) Each eligible county's proportional allocation of the total amount available to be distributed to all of the eligible counties shall be in the same proportion as the sum of the county's two factors is to the sum of the two factors for all eligible counties. The counties that are eligible to receive an allocation under this subsection and the amount available to be distributed to such counties shall not include counties participating in the phaseout period under subsection (4) or the amounts they remain eligible to receive during the phaseout.

(4) For those counties that no longer qualify under the requirements of subsection (1) after the effective date of this act, there shall be a 2-year phaseout period. Beginning on July 1 of the year following the year in which the value of a mill for that county exceeds $5 million in revenue, the county shall receive two-thirds of the amount received in the prior year, and beginning on July 1 of the second year following the year in which the value of a mill for that county exceeds $5 million in revenue, the county shall receive one-third of the amount received in the last year that the county qualified as a fiscally constrained county. Following the 2-year phaseout period, the county shall no longer be eligible to receive any distributions under this section unless the county can be considered a fiscally constrained county as provided in subsection (1).

(5) The revenues received under this section may be used by a county for any public purpose, except that such revenues may not be used to pay debt service on bonds, notes, certificates of participation, or any other forms of indebtedness.

History.—s. 3, ch. 2006-229; s. 29, ch. 2014-218.

CHAPTER 219

COUNTY PUBLIC MONEY, HANDLING BY STATE AND COUNTY

219.075 Investment of surplus funds by county officers.—

(1)(a) Except when another procedure is prescribed by law or by ordinance as to particular funds, a tax collector or any other county officer having, receiving, or collecting any money, either for his or her office or on behalf of and subject to subsequent distribution to another officer of state or local government, while such money is in excess of that required to meet current expenses or is pending distribution, shall invest such money, without limitation, as provided in s. 218.415.

(b) These investments shall be planned so as not to slow the normal distribution of the subject funds. The investment earnings shall be reasonably apportioned and allocated and shall be credited to the account of, and paid to, the office or distributee, together with the principal on which such earnings accrued.

(c) This section does not apply to the clerk of the circuit court with respect to money collected as part of the clerk's court-related functions. The clerk, however, shall remit this money as provided under s. 28.245.

(2) Except when another procedure is prescribed by law, ordinance, or court order as to particular funds, the tax collector shall, as soon as feasible after collection, deposit in a bank designated as a depository of public funds, as provided in s. 658.60, all taxes, fees, and other collections received by him or her and held prior to distribution to the appropriate taxing authority. Immediately after such funds have cleared and have been properly credited to the tax collector's account, the tax collector shall invest such funds according to the provisions of s. 218.415. The earnings from such investments shall be apportioned at least quarterly on a pro rata basis to the appropriate taxing authorities. However, the tax collector may deduct therefrom such reasonable amounts as are necessary to provide for costs of administration of such investments and deposits.

(3) The State Board of Administration may establish a schedule and guidelines to be followed by tax collectors making deposits under the provisions of subsection (2).

History.—s. 1, ch. 75-110; s. 1, ch. 77-174; s. 3, ch. 77-394; s. 6, ch. 79-262; s. 148, ch. 80-260; s. 6, ch. 88-171; s. 7, ch. 94-332; s. 1516, ch. 95-147; s. 6, ch. 95-194; s. 9, ch. 2000-264; s. 46, ch. 2005-236.

Note.—Former s. 125.315.

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CHAPTER 220

INCOME TAX CODE

Note.—Section 1, ch. 2002-395, provides that "[f]or purposes of chapter 220, Florida Statutes, it is the intent of the Legislature by this section to adopt the Job Creation and Worker Assistance Act of 2002, Pub. L. No. 107-147, and make those provisions effective for purposes of chapter 220, Florida Statutes, to the extent that such provisions are taken into account in the computation of net income subject to tax therein."

PART I
LEGISLATIVE INTENT;
DEFINITIONS (ss. 220.02, 220.03)

PART II
TAX IMPOSED; APPORTIONMENT
(ss. 220.11-220.196)

PART I
LEGISLATIVE INTENT;
DEFINITIONS

220.03 Definitions.

[1]**220.03 Definitions.—**

(1) SPECIFIC TERMS.—When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:

(a) "Ad valorem taxes paid" means 96 percent of property taxes levied for operating purposes and does not include interest, penalties, or discounts foregone. In addition, the term "ad valorem taxes paid," for purposes of the credit in s. 220.182, means the ad valorem tax paid on new or additional real or personal property acquired to establish a new business or facilitate a business expansion, including pollution and waste control facilities, or any part thereof, and including one or more buildings or other structures, machinery, fixtures, and equipment. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(b) "Affiliated group of corporations" means two or more corporations which constitute an affiliated group of corporations as defined in s. 1504(a) of the Internal Revenue Code.

(c) "Business" or "business firm" means any business entity authorized to do business in this state as defined in paragraph (e), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(d) "Community Contribution" means the grant by a business firm of any of the following items:

1. Cash or other liquid assets.

2. Real property, which for purposes of this subparagraph includes 100 percent ownership of a real property holding company. The term "real property holding company" means a Florida entity, such as a Florida limited liability company, that:

a. Is wholly owned by the business firm.

b. Is the sole owner of real property, as defined in s. 192.001(12), located in the state.

c. Is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

d. At the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

3. Goods or inventory.

4. Other physical resources as identified by the department.

(e) "Corporation" includes all domestic corporations; foreign corporations qualified to do business in this state or actually doing business in this state; joint-stock companies; limited liability companies, under chapter 605; common-law declarations of trust, under chapter 609; corporations not for profit, under chapter 617; agricultural cooperative marketing associations, under chapter 618; professional service corporations, under chapter 621; foreign unincorporated associations, under chapter 622;

private school corporations, under chapter 623; foreign corporations not for profit which are carrying on their activities in this state; and all other organizations, associations, legal entities, and artificial persons which are created by or pursuant to the statutes of this state, the United States, or any other state, territory, possession, or jurisdiction. The term "corporation" does not include proprietorships, even if using a fictitious name; partnerships of any type, as such; limited liability companies that are taxable as partnerships for federal income tax purposes; state or public fairs or expositions, under chapter 616; estates of decedents or incompetents; testamentary trusts; or private trusts.

(f) "Department" means the Department of Revenue of this state.

(g) "Director" means the executive director of the Department of Revenue and, when there has been an appropriate delegation of authority, the executive director's delegate.

(h) "Earned," "accrued," "paid," or "incurred" shall be construed according to the method of accounting upon the basis of which a taxpayer's income is computed under this code.

(i) "Emergency," as used in s. 220.02 and in paragraph (u) of this subsection, means occurrence of widespread or severe damage, injury, or loss of life or property proclaimed pursuant to s. 14.022 or declared pursuant to s. 252.36. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(j) "Enterprise zone" means an area in the state designated pursuant to s. 290.0065. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(k) "Expansion of an existing business," for the purposes of the enterprise zone property tax credit, means any business entity authorized to do business in this state as defined in paragraph (e), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in an enterprise zone, which expands by or through additions to real and personal property and which establishes five or more new jobs to employ five or more additional full-time employees at such location. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(l) "Fiscal year" means an accounting period of 12 months or less ending on the last day of any month other than December or, in the case of a taxpayer with an annual accounting period of 52-53 weeks under s. 441(f) of the Internal Revenue Code, the period determined under that subsection.

(m) "Includes" or "including," when used in a definition contained in this code, shall not be deemed to exclude other things otherwise within the meaning of the term defined.

[2](n) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as amended and in effect on January 1, 2019, except as provided in subsection (3).

(o) "Local government" means any county or incorporated municipality in the state. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(p) "New business," for the purposes of the enterprise zone property tax credit, means any business entity authorized to do business in this state as defined in paragraph (e), or any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, first beginning operations on a site located in an enterprise zone and clearly separate from any other commercial or industrial operations owned by the same entity, bank, or savings and loan association and which establishes five or more new jobs to employ five or more additional full-time employees at such location. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(q) "New employee," for the purposes of the enterprise zone jobs credit, means a person residing in an enterprise zone or a participant in the welfare transition program who is employed at a business located in an enterprise zone who begins employment in the operations of the business after July 1, 1995, and who has not been previously employed full time within the preceding 12 months by the business or a successor business claiming the credit pursuant to s. 220.181. A person shall be deemed to be employed by such a business if the person performs duties in connection with the

operations of the business on a full-time basis, provided she or he is performing such duties for an average of at least 36 hours per week each month. The person must be performing such duties at a business site located in an enterprise zone. This paragraph expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(r) "Nonbusiness income" means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent that they do not arise from transactions and activities in the regular course of the taxpayer's trade or business. The term "nonbusiness income" does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts which could be included in apportionable income without violating the due process clause of the United States Constitution. For purposes of this definition, "income" means gross receipts less all expenses directly or indirectly attributable thereto. Functionally related dividends are presumed to be business income.

(s) "Partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on, including a limited partnership; and the term "partner" includes a member having a capital or a profits interest in a partnership.

(t) "Project" means any activity undertaken by an eligible sponsor, as defined in s. 220.183(2)(c), which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income or very-low-income households as defined in s. 420.9071(19) and (28); designed to provide housing opportunities for persons with special needs as defined in s. 420.0004; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to any project approved between January 1, 1996, and December 31, 1999, and located in an area that was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate low-income or very-low-income housing on scattered sites or housing opportunities for persons with special needs as defined in s. 420.0004. With respect to housing, contributions may be used to pay the following eligible project-related activities:

1. Project development, impact, and management fees for special needs, low-income, or very-low-income housing projects;

2. Down payment and closing costs for eligible persons, as defined in s. 420.9071(19) and (28);

3. Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community contribution, directly related to special needs, low-income, or very-low-income projects; and

4. Removal of liens recorded against residential property by municipal, county, or special-district local governments when satisfaction of the lien is a necessary precedent to the transfer of the property to an eligible person, as defined in s. 420.9071(19) and (28), for the purpose of promoting home ownership. Contributions for lien removal must be received from a nonrelated third party.

(u) "Rebuilding of an existing business" means replacement or restoration of real or tangible property destroyed or damaged in an emergency, as defined in paragraph (i), after July 1, 1995, in an enterprise zone, by a business entity authorized to do business in this state as defined in paragraph (e), or a bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in the enterprise zone. This paragraph expires on the date specified

in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(v) "Regulations" includes rules promulgated, and forms prescribed, by the department.

(w) "Returns" includes declarations of estimated tax required under this code.

(x) "State," when applied to a jurisdiction other than Florida, means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country, or any political subdivision of any of the foregoing.

(y) "Taxable year" means the calendar or fiscal year upon the basis of which net income is computed under this code, including, in the case of a return made for a fractional part of a year, the period for which such return is made.

(z) "Taxpayer" means any corporation subject to the tax imposed by this code, and includes all corporations for which a consolidated return is filed under s. 220.131. However, "taxpayer" does not include a corporation having no individuals (including individuals employed by an affiliate) receiving compensation in this state as defined in s. 220.15 when the only property owned or leased by said corporation (including an affiliate) in this state is located at the premises of a printer with which it has contracted for printing, if such property consists of the final printed product, property which becomes a part of the final printed product, or property from which the printed product is produced.

(aa) "Functionally related dividends" include the following types of dividends:

1. Those received from a subsidiary of which the voting stock is more than 50 percent owned or controlled by the taxpayer or members of its affiliated group and which is engaged in the same general line of business.

2. Those received from any corporation which is either a significant source of supply for the taxpayer or its affiliated group or a significant purchaser of the output of the taxpayer or its affiliated group, or which sells a significant part of its output or obtains a significant part of its raw materials or input from the taxpayer or its affiliated group. "Significant" means an amount of 15 percent or more.

3. Those resulting from the investment of working capital or some other purpose in furtherance of the taxpayer or its affiliated group.

However, dividends not otherwise subject to tax under this chapter are excluded.

(bb) "Child care facility startup costs" means expenditures for substantial renovation, equipment, including playground equipment and kitchen appliances and cooking equipment, real property, including land and improvements, and for reduction of debt, made in connection with a child care facility as defined by s. 402.302, or any facility providing daily care to children who are mildly ill, which is located in this state on the taxpayer's premises and used by the employees of the taxpayer.

(cc) "Operation of a child care facility" means operation of a child care facility as defined by s. 402.302, or any facility providing daily care to children who are mildly ill, which is located in this state within 5 miles of at least one place of business of the taxpayer and which is used by the employees of the taxpayer.

(dd) "Citrus processing company" means a corporation which, during the 60-month period ending on December 31, 1997, had derived more than 50 percent of its total gross receipts from the processing of citrus products and the manufacture of juices.

(ee) "New job has been created" means that, on the date of application, the total number of full-time jobs is greater than the total was 12 months prior to that date, as demonstrated to the department by a business located in the enterprise zone.

(ff) "Job" means a full-time position, as consistent with terms used by the Department of Economic Opportunity and the United States Department of Labor for purposes of reemployment assistance tax administration and employment estimation resulting directly from business operations in this state. The term may not include a temporary construction job involved with the construction of facilities or any job that has previously been included in any application for tax credits under s. 212.096. The term also includes employment of an employee leased from an employee leasing company licensed under chapter 468 if the employee has been continuously leased to

the employer for an average of at least 36 hours per week for more than 6 months.

(2) DEFINITIONAL RULES.—When used in this code and neither otherwise distinctly expressed nor manifestly incompatible with the intent thereof:

(a) The word "corporation" or "taxpayer" includes the words "and its successors and assigns" as if these words, or words of similar import, were expressed.

(b) Any term used in any section of this code with respect to the application of, or in connection with, the provisions of any other section of this code has the same meaning as in such other section.

[2](c) Any term used in this code has the same meaning as when used in a comparable context in the Internal Revenue Code and other statutes of the United States relating to federal income taxes, as such code and statutes are in effect on January 1, 2019. However, if subsection (3) is implemented, the meaning of a term shall be taken at the time the term is applied under this code.

(3) FUTURE FEDERAL AMENDMENTS.—On or after January 1, 1972, when expressly authorized by law, any amendment to the Internal Revenue Code shall be given effect under this code in such manner and for such periods as are prescribed in the Internal Revenue Code, to the same extent as if such amendment had been adopted by the Legislature of this state. However, any such amendment shall have effect under this code only to the extent that the amended provision of the Internal Revenue Code shall be taken into account in the computation of net income subject to tax hereunder.

(4) It is the intent of the Legislature that all amendments to the Internal Revenue Code be given effect under the Florida Income Tax Code in such manner and for such periods as are prescribed in the Internal Revenue Code, to the same extent as if such amendments had been adopted by the Legislature of the state.

(5)(a) Notwithstanding any other provision of this code, each amendment to the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, which was enacted by the Congress of the United States after January 1, 1980, and before January 1, 1982, and which had an effective date prior to January 1, 1982, shall be given effect under this code retroactive to the effective date of such amendment unless the taxpayer makes the election provided for in paragraph (b) or in paragraph (c).

(b) Unless a taxpayer makes the election under paragraph (c), she or he may make an election, in the manner prescribed by the department, by August 26, 1982, or a taxpayer filing an initial return may make an election upon filing the first return for tax due under this chapter, whichever is later, to report and pay the tax levied by this chapter as if all such amendments described in paragraph (a) became effective on January 1, 1982. If such an election is made, all such amendments shall have no application to such taxpayer for periods prior to January 1, 1982, and all transactions and events occurring between January 1, 1980, and January 1, 1982, and the continuing tax ramifications of such events and transactions shall be governed by the law in effect on January 1, 1980.

(c) A taxpayer may make an election, in the manner prescribed by the department, by August 26, 1982, or a taxpayer filing an initial return may make an election upon filing the first return for the tax due under this chapter, whichever is later, to report and pay the tax levied by this chapter as if:

1. The Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely thereafter; and

2. Solely for the purpose of computing depreciation deductions, the provisions of chapter 220, Florida Statutes, 1980 Supplement, are in effect indefinitely thereafter.

For the purposes of taxation of taxpayers who make the election provided for in this paragraph, the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, shall include, for tax years beginning on or after January 1, 1982, the provisions of the Foreign Investment in Real Property Tax Act of 1980, Subtitle C of Title XI of Pub. L. No. 96-499 and the amendments to those provisions codified in the Internal Revenue Code, as defined in paragraph (1)(n). Taxpayers may one-time only revoke an election made pursuant to this paragraph, in accordance with rules formulated by the department. Such revocation shall be prospective in nature, and

all transactions and events occurring during the period during which the election provided for in this paragraph is in effect and the continuing tax ramifications of such events and transactions shall be governed by the provisions of this paragraph.

(d) Any taxpayer who has not made the election pursuant to paragraph (c) shall be subject to the provisions of chapter 221, and the provisions of that chapter shall be retroactively effective to the effective date of s. 168 of the Internal Revenue Code of 1954, as amended, unless the taxpayer has made the election pursuant to paragraph (b), in which event the provisions of chapter 221 shall apply retroactively to January 1, 1982.

(e) Paragraphs (b) and (c) and any election made pursuant to such paragraphs shall expire and be void for taxable years beginning on or after January 1, 1987, except any depreciation method elected and applied to assets placed in service prior to January 1, 1987.

(f) Any taxpayer who made an election pursuant to paragraphs (b) and (c) for any prior taxable year shall recompute tax for all prior years for which such election was effective by determining the tax for all such taxable years as if the election had not been made, except for differences attributable to depreciation methods. The aggregate of the changes in the tax liabilities resulting from such recomputation shall be treated as an addition to tax or credit against tax, as the case may be, ratably over the five succeeding taxable years beginning after December 31, 1986. Any ratable portion of a credit against tax which cannot be utilized in any taxable year may be carried over to subsequent taxable years until fully utilized.

History.—s. 1, ch. 71-984; ss. 2, 3, ch. 72-278; s. 1, ch. 73-321; s. 1, ch. 74-324; s. 2, ch. 75-293; s. 1, ch. 76-173; s. 1, ch. 77-402; ss. 1, 2, ch. 78-58; s. 1, ch. 79-35; s. 1, ch. 80-15; s. 6, ch. 80-77; s. 2, ch. 80-199; ss. 2, 6, ch. 80-247; ss. 2, 10, ch. 80-248; s. 21, ch. 81-167; s. 126, ch. 81-259; s. 3, ch. 82-119; s. 4, ch. 82-177; ss. 1, 8, ch. 82-232; ss. 1, 9, ch. 82-385; ss. 4, 8, ch. 82-399; s. 19, ch. 83-55; s. 12, ch. 83-297; s. 11, ch. 83-334; s. 2, ch. 83-349; s. 37, ch. 84-356; ss. 4, 11, 13, 18, ch. 84-549; s. 3, ch. 85-118; s. 54, ch. 85-342; s. 12, ch. 86-121; s. 12, ch. 87-99; s. 14, ch. 87-102; s. 16, ch. 88-119; ss. 16, 29, ch. 88-201; s. 50, ch. 89-356; s. 37, ch. 90-132; s. 13, ch. 90-203; s. 1, ch. 91-19; s. 1, ch. 92-10; s. 3, ch. 92-207; s. 1, ch. 93-172; s. 7, ch. 93-233; s. 1, ch. 94-86; s. 49, ch. 94-136; s. 1518, ch. 95-147; s. 1, ch. 95-397; s. 1, ch. 96-250; s. 21, ch. 96-320; s. 35, ch. 96-397; s. 15, ch. 97-287; s. 21, ch. 98-57; s. 1, ch. 98-100; s. 9, ch. 98-101; s. 2, ch. 98-293; s. 21, ch. 98-342; s. 28, ch. 99-208; s. 11, ch. 2000-157; s. 37, ch. 2000-210; s. 22, ch. 2000-355; s. 6, ch. 2001-201; s. 1, ch. 2001-218; s. 39, ch. 2002-218; s. 1, ch. 2002-283; s. 2, ch. 2002-395; s. 1, ch. 2003-85; s. 1, ch. 2004-262; s. 1, ch. 2005-112; s. 2, ch. 2005-282; s. 24, ch. 2005-287; s. 4, ch. 2006-2; s. 1, ch. 2006-46; s. 2, ch. 2006-113; s. 1, ch. 2007-35; s. 1, ch. 2008-206; s. 1, ch. 2009-18; s. 1, ch. 2009-192; s. 1, ch. 2010-142; s. 88, ch. 2011-142; s. 1, ch. 2011-229; s. 48, ch. 2012-30; s. 3, ch. 2012-145; s. 1, ch. 2013-46; s. 1, ch. 2014-25; s. 1, ch. 2015-35; s. 16, ch. 2015-148; s. 18, ch. 2015-221; s. 1, ch. 2016-131; s. 13, ch. 2016-220; s. 30, ch. 2017-36; s. 1, ch. 2017-67; s. 1, 2018-119; s. 1, 2019-168.

[1]**Note.—**

A. Section 5, ch. 2008-206, provides that "[t]he Department of Revenue may adopt rules necessary to administer the provisions of this act, including rules, forms, and guidelines for computing, claiming, and adding back bonus depreciation under s. 168(k) and deductions under s. 179 of the Internal Revenue Code of 1986, as amended."

B. Section 3, ch. 2009-192, provides that "[t]he Department of Revenue may adopt rules necessary to administer the provisions of this act."

[2]**Note.—**

A. Section 7, ch. 2018-119, provides that:

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

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section expires January 1, 2021."

B. Section 5, ch. 2019-168, provides that:

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

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section expires January 1, 2022."

C. Section 7, ch. 2019-168, provides that "[t]his act shall take effect upon becoming a law and operate retroactively to January 1, 2019, except that section 3 shall operate retroactively to January 1, 2018."

PART II
TAX IMPOSED; APPORTIONMENT

220.15 Apportionment of adjusted federal income.—

(1) Except as provided in ss. 220.151, 220.152, and 220.153, adjusted federal income as defined in s. 220.13 shall be apportioned to this state by taxpayers doing business within and without this state by multiplying it by an apportionment fraction composed of a sales factor representing 50 percent of the fraction, a property factor representing 25 percent of the fraction, and a payroll factor representing 25 percent of the fraction. If any factor described in subsection (2), subsection (4), or subsection (5) has a denominator that is zero or is determined by the department to be insignificant, the relative weights of the other factors in the denominator of the apportionment fraction shall be as follows:

(a) If the denominators for any two factors are zero or are insignificant, the weighted percentage for the remaining factor shall be 100 percent.

(b) If the denominator for the sales factor is zero or is insignificant, the weighted percentage for the property and payroll factors shall change from 25 percent to 50 percent, respectively.

(c) If the denominator for either the property or payroll factor is zero or is insignificant, the weighted percentage for the other shall be $33^1/_3$ percent, and the weighted percentage for the sales factor shall be $66^2/_3$ percent.

(2) The property factor is a fraction the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the taxable year or period and the denominator of which is the average value of such property owned or rented and used everywhere.

(a) Real and tangible personal property owned by the taxpayer shall be valued at original cost. Real and tangible personal property rented by the taxpayer shall be valued at 8 times the net annual rental rate paid by the taxpayer less any annual rental rate received from subrentals.

(b) The average value of real and tangible personal property shall be determined by averaging the value at the beginning and the end of the taxable year or period, unless the department determines that an averaging of monthly values during the taxable year or period is reasonably required to reflect properly the average value of the taxpayer's real and tangible personal property.

(c) The property factor fraction shall not include any real or tangible personal property located in this state with respect to which it is certified to the Department of Revenue that such property is dedicated exclusively to research and development activities performed pursuant to sponsored research contracts conducted in conjunction with and through a university that is a member of the State University System or a nonpublic university that is chartered in Florida and conducts graduate programs at the professional or doctoral level. The Board of Governors of the State University System must certify the contracts for members of the State University System, and the president of the university must certify the contracts for a nonpublic university. As used in this paragraph, "sponsored research contract" means an agreement executed by parties that include at least the university and the taxpayer. Funding for sponsored research contracts may be provided from public or private sources.

(3) The property factor used by a financial organization shall also include intangible personal property, except goodwill, which is owned and used in the business, valued at its tax basis for federal income tax purposes. Intangible personal property shall be in this state if it consists of any of the following:

(a) Coin or currency located in this state;

(b) Assets in the nature of loans, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers acceptances, which assets are located in this state; installment obligations on loans for which the customer initially applied at an office located in this state; or loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in this state;

(c) A portion of a participation loan if the office that enters into the participation is located in this state;

(d) Credit card receivables from customers who reside or who are commercially domiciled in this state;

(e) Investments in securities that generate business income if the taxpayer's commercial domicile is in the state, unless such securities have acquired a discrete business situs elsewhere;

(f) Securities used to maintain reserves against deposits to meet federal or state deposit requirements, based on the ratio that total deposits in this state bear to total deposits everywhere;

(g) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer if the office at which the secured deposits are maintained is in this state;

(h) Leases of tangible personal property to another if the taxpayer's commercial domicile is in the state, unless the taxpayer establishes that the location of the leased tangible personal property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states;

(i) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in this state; or

(j) Any other intangible personal property located in this state which is used to generate business income.

(4) The payroll factor is a fraction the numerator of which is the total amount paid in this state during the taxable year or period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the taxable year or period.

(a) As used in this subsection, the term "compensation" means wages, salaries, commissions, and any other form of remuneration paid to employees for personal services.

(b) Compensation is paid in this state if:

1. The employee's service is performed entirely within the state; or

2. The employee's service is performed both within and without the state, but the service performed without the state is incidental to the employee's service within the state; or

3. Some of the employee's service is performed in the state, and

a. The base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state, or

b. The base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed and the employee's residence is in this state.

(c) The payroll factor fraction shall not include any compensation paid to any employee located in this state when it is certified to the Department of Revenue that such compensation was paid to employees dedicated exclusively to research and development activities performed pursuant to sponsored research contracts conducted in conjunction with and through a university that is a member of the State University System or a nonpublic university that is chartered in Florida and conducts graduate programs at the professional or doctoral level. The Board of Governors of the State University System must certify the contracts for members of the State University System, and the president of the university must certify the contracts for a nonpublic university. As used in this paragraph, "sponsored research contract" means an agreement executed by parties that include at least the university and the taxpayer. Funding for sponsored research contracts may be provided from public or private sources.

(5) The sales factor is a fraction the numerator of which is the total sales of the taxpayer in this state during the taxable year or period and the denominator of which is the total sales of the taxpayer everywhere during the taxable year or period.

(a) As used in this subsection, the term "sales" means all gross receipts of the taxpayer except interest, dividends, rents, royalties, and gross receipts from the sale, exchange, maturity, redemption, or other disposition of securities. However:

1. Rental income is included in the term if a significant portion of the taxpayer's business consists of leasing or renting real or tangible personal property; and

2. Royalty income is included in the term if a significant portion of the taxpayer's business consists of dealing in or with the production, exploration, or development of minerals.

(b)1. Sales of tangible personal property occur in this state if the property is delivered or shipped to

a purchaser within this state, regardless of the f.o.b. point, other conditions of the sale, or ultimate destination of the property, unless shipment is made via a common or contract carrier. However, for industries in NAICS National Number 311411, if the ultimate destination of the product is to a location outside this state, regardless of the method of shipment or f.o.b. point, the sale shall not be deemed to occur in this state. As used in this paragraph, "NAICS" means those classifications contained in the North American Industry Classification System, as published in 2007 by the Office of Management and Budget, Executive Office of the President.

2. When citrus fruit is delivered by a cooperative for a grower-member, by a grower-member to a cooperative, or by a grower-participant to a Florida processor, the sales factor for the growers for such citrus fruit delivered to such processor shall be the same as the sales factor for the most recent taxable year of that processor. That sales factor, expressed only as a percentage and not in terms of the dollar volume of sales, so as to protect the confidentiality of the sales of the processor, shall be furnished on the request of such a grower promptly after it has been determined for that taxable year.

3. Reimbursement of expenses under an agency contract between a cooperative, a grower-member of a cooperative, or a grower and a processor is not a sale within this state.

(c) Sales of a financial organization, including, but not limited to, banking and savings institutions, investment companies, real estate investment trusts, and brokerage companies, occur in this state if derived from:

1. Fees, commissions, or other compensation for financial services rendered within this state;

2. Gross profits from trading in stocks, bonds, or other securities managed within this state;

3. Interest received within this state, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located without this state, and dividends received within this state;

4. Interest charged to customers at places of business maintained within this state for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts;

5. Interest, fees, commissions, or other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in this state or from installment sale agreements originally executed by a taxpayer or the taxpayer's agent to sell real or tangible personal property located in this state;

6. Rents from real or tangible personal property located in this state; or

7. Any other gross income, including other interest, resulting from the operation as a financial organization within this state.

In computing the amounts under this paragraph, any amount received by a member of an affiliated group (determined under s. 1504(a) of the Internal Revenue Code, but without reference to whether any such corporation is an "includable corporation" under s. 1504(b) of the Internal Revenue Code) from another member of such group shall be included only to the extent such amount exceeds expenses of the recipient directly related thereto.

(6) The term "financial organization," as used in this section, includes any bank, trust company, savings bank, industrial bank, land bank, safe-deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

(7) The term "everywhere," as used in the computation of apportionment factor denominators under this section, means "in all states of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country, or any political subdivision of the foregoing."

(8) No research and development activities certified as being conducted within this state in conjunction with and through a university that is a member of the State University System or a nonpublic university that is chartered in Florida and conducts graduate programs at the professional or doctoral level shall cause any corporation to become subject to the taxes imposed by this chapter if the

corporation would otherwise not be subject to the tax levied under this chapter. The property and payroll eliminated from the apportionment formula pursuant to the provisions of paragraphs (2)(c) and (4)(c) shall be eliminated only for the duration of the contractual period specified in the contracts for the conduct of the sponsored research. The reduction in tax due as a result of the property and payroll eliminated from the apportionment formula pursuant to the provisions of paragraphs (2)(c) and (4)(c) shall not exceed the amount paid to the university for the conduct of the sponsored research. No sponsored research contracts in existence prior to July 1, 1998, shall be eligible to participate in the provisions of paragraphs (2)(c) and (4)(c).

History.—s. 1, ch. 71-984; s. 5, ch. 72-278; s. 3, ch. 75-293; s. 7, ch. 83-349; s. 13, ch. 86-121; s. 57, ch. 89-356; s. 91, ch. 91-112; s. 1186, ch. 95-147; s. 1, ch. 98-325; s. 40, ch. 2002-218; s. 27, ch. 2007-217; s. 7, ch. 2009-51; s. 10, ch. 2011-76.

220.182 Enterprise zone property tax credit.—

(1)(a) Beginning July 1, 1995, there shall be allowed a credit against the tax imposed by this chapter to any business which establishes a new business as defined in s. 220.03(1)(p), expands an existing business as defined in s. 220.03(1)(k), or rebuilds an existing business as defined in s. 220.03(1)(u) in this state. The credit shall be computed annually as ad valorem taxes paid in this state, in the case of a new business; the additional ad valorem tax paid in this state resulting from assessments on additional real or tangible personal property acquired to facilitate the expansion of an existing business; or the ad valorem taxes paid in this state resulting from assessments on property replaced or restored, in the case of a rebuilt business, including pollution and waste control facilities, or any part thereof, and including one or more buildings or other structures, machinery, fixtures, and equipment.

(b) If the credit granted pursuant to this section is not fully used in any one year, the unused amount may be carried forward for a period not to exceed 5 years. The carryover credit may be used in a subsequent year when the tax imposed by this chapter for such year exceeds the credit for such year under this section after applying the other credits and unused credit carryovers in the order provided in s. 220.02(8). The amount of credit taken under this section in any one year, however, shall not exceed $25,000 for each eligible location, or, if no less than 20 percent of the employees of the business at that location are residents of an enterprise zone, excluding temporary employees, the amount shall not exceed $50,000 for each eligible location.

(2) To be eligible to receive an expanded enterprise zone property tax credit of up to $50,000 for each eligible location, the business must provide a statement, under oath, on the form prescribed by the department for claiming the credit authorized by this section, that no less than 20 percent of its employees at that location, excluding temporary and part-time employees, are residents of an enterprise zone. It shall be a condition precedent to the granting of each annual tax credit that such employment requirements be fulfilled throughout each year during the 5-year period of the credit. The statement shall set forth the name and place of residence of each permanent employee on the last day of business of the tax year for which the credit is claimed or, if the employee is no longer employed or eligible for the credit on that date, the last calendar day of the last full calendar month the employee was employed or eligible for the credit at the relevant site.

(3) The credit shall be available to a new business for a period not to exceed the year in which ad valorem taxes are first levied against the business and the 4 years immediately thereafter. The credit shall be available to an expanded existing business for a period not to exceed the year in which ad valorem taxes are first levied on additional real or tangible personal property acquired to facilitate the expansion or rebuilding and the 4 years immediately thereafter. No business shall be entitled to claim the credit authorized by this section, except any amount attributable to the carryover of a previously earned credit, for more than 5 consecutive years.

(4) To be eligible for an enterprise zone property tax credit, a new, expanded, or rebuilt business shall file a notice with the property appraiser of the county in which the business property is located or to be located. The notice shall be filed no later than April 1 of the year in which

new or additional real or tangible personal property acquired to facilitate such new, expanded, or rebuilt facility is first subject to assessment. The notice shall be made on a form prescribed by the department and shall include separate descriptions of:

(a) Real and tangible personal property owned or leased by the business prior to expansion, if any.

(b) Net new or additional real and tangible personal property acquired to facilitate the new, expanded, or rebuilt facility.

(5) When filing for an enterprise zone property tax credit as a new business, a business shall include a copy of its receipt indicating payment of ad valorem taxes for the current year.

(6) When filing for an enterprise zone property tax credit as an expanded or rebuilt business, a business shall include copies of its receipts indicating payment of ad valorem taxes for the current year for prior existing property and for expansion-related or rebuilt property.

(7) The receipts described in subsections (5) and (6) shall indicate the assessed value of the property, the property taxes paid, a brief description of the property, and an indication, if applicable, that the property was separately assessed as expansion-related or rebuilt property.

(8) The department has authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement the provisions of this act.

(9) It shall be the responsibility of the taxpayer to affirmatively demonstrate to the satisfaction of the department that he or she meets the requirements of this act.

(10) When filing for an enterprise zone property tax credit as an expansion of an existing business or as a new business, it shall be a condition precedent to the granting of each annual tax credit that there have been, throughout each year during the 5-year period, no fewer than five more employees than in the year preceding the initial granting of the credit.

(11) To apply for an enterprise zone property tax credit, a new, expanded, or rebuilt business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, an application prescribed by the department for claiming the credit authorized by this section. 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 a credit. If applicable, the governing body or agency shall also certify if 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees. The certification shall be in writing, and a copy of the certification shall be transmitted to the executive director of the Department of Revenue. The business shall be responsible for forwarding all certified applications to the department.

(12) When filing for an enterprise zone property tax credit, a business shall include the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located.

(13) When filing for an enterprise zone property tax credit, a business shall indicate whether the business is a small business as defined by s. 288.703.

(14) This section expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act, and a business may not begin claiming the enterprise zone property tax credit after that date; however, the expiration of this section does not affect the operation of any credit for which a business has qualified under this section before that date, or any carryforward of unused credit amounts as provided in paragraph (1)(b).

History.—ss. 3, 10, ch. 80-248; s. 23, ch. 81-167; s. 5, ch. 82-119; s. 21, ch. 83-55; s. 88, ch. 83-217; s. 40, ch. 84-356; s. 36, ch. 85-80; s. 18, ch. 88-201; s. 52, ch. 94-136; s. 1519, ch. 95-147; s. 26, ch. 98-200; s. 32, ch. 2000-210; s. 26, ch. 2005-287; s. 90, ch. 2011-142; s. 8, ch. 2013-42.

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TITLE XLVIII
K-20 EDUCATION CODE

CHAPTER 1011
PLANNING AND BUDGETING

PART II
FUNDING FOR SCHOOL DISTRICTS
(ss. 1011.60-1011.78)

1011.60 Minimum requirements of the Florida Education Finance Program.—

Each district which participates in the state appropriations for the Florida Education Finance Program shall provide evidence of its effort to maintain an adequate school program throughout the district and shall meet at least the following requirements:

(1) ACCOUNTS AND REPORTS.—Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form on or before the date due as fixed by law or rule, each annual or periodic report that is required by rules of the State Board of Education.

(2) MINIMUM TERM.—Operate all schools for a term of 180 actual teaching days or the equivalent on an hourly basis as specified by rules of the State Board of Education each school year. The State Board of Education may prescribe procedures for altering, and, upon written application, may alter, this requirement during a national, state, or local emergency as it may apply to an individual school or schools in any district or districts if, in the opinion of the board, it is not feasible to make up lost days or hours, and the apportionment may, at the discretion of the Commissioner of Education and if the board determines that the reduction of school days or hours is caused by the existence of a bona fide emergency, be reduced for such district or districts in proportion to the decrease in the length of term in any such school or schools. A strike, as defined in s. 447.203(6), by employees of the school district may not be considered an emergency.

(3) EMPLOYMENT POLICIES.—Adopt rules relating to the appointment, promotion, transfer, suspension, and dismissal of personnel.

(a) Such rules must conform to applicable law and rules of the State Board of Education and must include the duties and responsibilities of the district school superintendent and school board pertaining to these and other personnel matters.

(b) All personnel shall be paid in accordance with payroll period schedules adopted by the school board and included in the official salary schedule.

(c) No salary payment shall be paid to any employee in advance of service being rendered.

(d) District school boards may authorize a maximum of six paid legal holidays which shall apply to the total annual number of required days of service adopted by the board.

(e) Such rules may include reasonable time for vacation and absences for further professional studies for personnel employed on a 12-month basis.

(f) Such rules must not require more than 10 calendar months of service for principals, other school site administrators, and instructional staff, as prescribed by rules of the State Board of Education, excluding Sundays and other holidays. Principals, other school site administrators, and instructional staff may serve more than 10 calendar months of service if specifically approved by the district school board. Contracts for 12 months of service may include reasonable allowance for vacation or further study as prescribed by the school board in accordance with rules of the State Board of Education.

(4) SALARY SCHEDULES.—Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board in accordance with the provisions of law and rules of the State Board of Education. Expenditures for salaries of instructional personnel must include compensation based on employee performance demonstrated under s. 1012.34.

(5) BUDGETS.—Observe fully at all times all requirements of law and rules of the State Board of

Education relating to the preparation, adoption, and execution of budgets for district school boards.

(6) MINIMUM FINANCIAL EFFORT REQUIRED.—Make the minimum financial effort required for the support of the Florida Education Finance Program as prescribed in the current year's General Appropriations Act.

(7) DISTRICT EDUCATIONAL PLANNING.—Maintain a system of planning and evaluation as required by law.

History.—s. 653, ch. 2002-387; s. 169, ch. 2004-5; s. 67, ch. 2004-41; s. 27, ch. 2009-59; s. 17, ch. 2018-5.

1011.62 Funds for operation of schools.—

If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

(1) COMPUTATION OF THE BASIC AMOUNT TO BE INCLUDED FOR OPERATION.—The following procedure shall be followed in determining the annual allocation to each district for operation:

(a) Determination of full-time equivalent membership.—During each of several school weeks, including scheduled intersessions of a year-round school program during the fiscal year, a program membership survey of each school shall be made by each district by aggregating the full-time equivalent student membership of each program by school and by district. The department shall establish the number and interval of membership calculations, except that for basic and special programs such calculations shall not exceed nine for any fiscal year. The district's full-time equivalent membership shall be computed and currently maintained in accordance with regulations of the commissioner.

(b) Determination of base student allocation.—The base student allocation for the Florida Education Finance Program for kindergarten through grade 12 shall be determined annually by the Legislature and shall be that amount prescribed in the current year's General Appropriations Act.

(c) Determination of programs.—Cost factors based on desired relative cost differences between the following programs shall be established in the annual General Appropriations Act. The cost factor for secondary career education programs and basic programs grade 9 through 12 shall be equal. The Commissioner of Education shall specify a matrix of services and intensity levels to be used by districts in the determination of the two weighted cost factors for exceptional students with the highest levels of need. For these students, the funding support level shall fund the exceptional students' education program, with the exception of extended school year services for students with disabilities.

1. Basic programs.—
a. Kindergarten and grades 1, 2, and 3.
b. Grades 4, 5, 6, 7, and 8.
c. Grades 9, 10, 11, and 12.
2. Programs for exceptional students.—
a. Support Level IV.
b. Support Level V.
3. Secondary career education programs.
4. English for Speakers of Other Languages.

(d) Annual allocation calculation.—

1. The Department of Education is authorized and directed to review all district programs and enrollment projections and calculate a maximum total weighted full-time equivalent student enrollment for each district for the K-12 FEFP.

2. Maximum enrollments calculated by the department shall be derived from enrollment estimates used by the Legislature to calculate the FEFP. If two or more districts enter into an agreement under the provisions of s. 1001.42(4)(d), after the final enrollment estimate is agreed upon, the amount of FTE specified in the agreement, not to exceed the estimate for the specific program as identified in paragraph (c), may be transferred from the participating districts to the district providing the program.

3. As part of its calculation of each district's maximum total weighted full-time equivalent student enrollment, the department shall establish separate enrollment ceilings for each of two program groups. Group 1 shall be composed of basic programs for grades K-3, grades 4-8, and grades 9-12. Group 2 shall be composed of students in exceptional student education programs support

levels IV and V, English for Speakers of Other Languages programs, and all career programs in grades 9-12.

a. For any calculation of the FEFP, the enrollment ceiling for group 1 shall be calculated by multiplying the actual enrollment for each program in the program group by its appropriate program weight.

b. The weighted enrollment ceiling for group 2 programs shall be calculated by multiplying the enrollment for each program by the appropriate program weight as provided in the General Appropriations Act. The weighted enrollment ceiling for program group 2 shall be the sum of the weighted enrollment ceilings for each program in the program group, plus the increase in weighted full-time equivalent student membership from the prior year for clients of the Department of Children and Families and the Department of Juvenile Justice.

c. If, for any calculation of the FEFP, the weighted enrollment for program group 2, derived by multiplying actual enrollments by appropriate program weights, exceeds the enrollment ceiling for that group, the following procedure shall be followed to reduce the weighted enrollment for that group to equal the enrollment ceiling:

(I) The weighted enrollment ceiling for each program in the program group shall be subtracted from the weighted enrollment for that program derived from actual enrollments.

(II) If the difference calculated under sub-sub-subparagraph (I) is greater than zero for any program, a reduction proportion shall be computed for the program by dividing the absolute value of the difference by the total amount by which the weighted enrollment for the program group exceeds the weighted enrollment ceiling for the program group.

(III) The reduction proportion calculated under sub-sub-subparagraph (II) shall be multiplied by the total amount of the program group's enrollment over the ceiling as calculated under sub-sub-subparagraph (I).

(IV) The prorated reduction amount calculated under sub-sub-subparagraph (III) shall be subtracted from the program's weighted enrollment to produce a revised program weighted enrollment.

(V) The prorated reduction amount calculated under sub-sub-subparagraph (III) shall be divided by the appropriate program weight, and the result shall be added to the revised program weighted enrollment computed in sub-sub-subparagraph (IV).

(e) Funding model for exceptional student education programs.—

1.a. The funding model uses basic, at-risk, support levels IV and V for exceptional students and career Florida Education Finance Program cost factors, and a guaranteed allocation for exceptional student education programs. Exceptional education cost factors are determined by using a matrix of services to document the services that each exceptional student will receive. The nature and intensity of the services indicated on the matrix shall be consistent with the services described in each exceptional student's individual educational plan. The Department of Education shall review and revise the descriptions of the services and supports included in the matrix of services for exceptional students and shall implement those revisions before the beginning of the 2012-2013 school year.

b. In order to generate funds using one of the two weighted cost factors, a matrix of services must be completed at the time of the student's initial placement into an exceptional student education program and at least once every 3 years by personnel who have received approved training. Nothing listed in the matrix shall be construed as limiting the services a school district must provide in order to ensure that exceptional students are provided a free, appropriate public education.

c. Students identified as exceptional, in accordance with chapter 6A-6, Florida Administrative Code, who do not have a matrix of services as specified in sub-subparagraph b. shall generate funds on the basis of full-time-equivalent student membership in the Florida Education Finance Program at the same funding level per student as provided for basic students. Additional funds for these exceptional students will be provided through the guaranteed allocation designated in subparagraph 2.

2. For students identified as exceptional who do not have a matrix of services and students who are gifted in grades K through 8, there is created a guaranteed allocation to provide these students with

a free appropriate public education, in accordance with s. 1001.42(4)(l) and rules of the State Board of Education, which shall be allocated initially to each school district in the amount provided in the General Appropriations Act. These funds shall be supplemental to the funds appropriated for the basic funding level, and the amount allocated for each school district shall be recalculated during the year, based on actual student membership from FTE surveys. Upon recalculation, if the generated allocation is greater than the amount provided in the General Appropriations Act, the total shall be prorated to the level of the appropriation based on each district's share of the total recalculated amount. These funds shall be used to provide special education and related services for exceptional students and students who are gifted in grades K through 8. A district's expenditure of funds from the guaranteed allocation for students in grades 9 through 12 who are gifted may not be greater than the amount expended during the 2006-2007 fiscal year for gifted students in grades 9 through 12.

[1](f) Supplemental academic instruction allocation.—

1. There is created the supplemental academic instruction allocation to provide supplemental academic instruction to students in kindergarten through grade 12.

2. The supplemental academic instruction allocation shall be provided annually in the Florida Education Finance Program as specified in the General Appropriations Act. These funds are in addition to the funds appropriated on the basis of FTE student membership in the Florida Education Finance Program and shall be included in the total potential funds of each district. Beginning with the 2018-2019 fiscal year, each school district that has a school earning a grade of "D" or "F" pursuant to s. 1008.34 must use that school's portion of the supplemental academic instruction allocation to implement intervention and support strategies for school improvement pursuant to s. 1008.33 and for salary incentives pursuant to s. 1012.2315(3) or salary supplements pursuant to s. 1012.22(1)(c)5.c. that are provided through a memorandum of understanding between the collective bargaining agent and the school board that addresses the selection, placement, and expectations of instructional personnel and school administrators. Each school district that has one or more of the 300 lowest-performing elementary schools based on a 3-year average of the state reading assessment data must use that school's portion of the allocation to provide an additional hour per day of intensive reading for the students in the school. The additional hour may be provided within the school day. Students enrolled in these schools who earned a level 4 or level 5 score on the statewide, standardized English Language Arts assessment for the previous school year may participate in the extra hour of instruction. For all other schools, the school district's use of the supplemental academic instruction allocation may include, but is not limited to, the use of a modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, a reduction in class size, extended school year, intensive skills development in summer school, dropout prevention programs as defined in ss. 1003.52 and 1003.53(1)(a), (b), and (c), and other methods of improving student achievement. Supplemental academic instruction may be provided to a student in any manner and at any time during or beyond the regular 180-day term identified by the school as being the most effective and efficient way to best help that student progress from grade to grade and to graduate.

3. The supplemental academic instruction allocation shall consist of a base amount that has a workload adjustment based on changes in unweighted FTE. The supplemental academic instruction allocation shall be recalculated during the fiscal year. Upon recalculation of funding for the supplemental academic instruction allocation, if the total allocation is greater than the amount provided in the General Appropriations Act, the allocation shall be prorated to the level provided to support the appropriation, based on each district's share of the total.

4. Funding on the basis of FTE membership beyond the 180-day regular term shall be provided in the FEFP only for students enrolled in juvenile justice education programs or in education programs for juveniles placed in secure facilities or programs under s. 985.19. Funding for instruction beyond the regular 180-day school year for all other K-12 students shall be provided through the supplemental

academic instruction allocation and other state, federal, and local fund sources with ample flexibility for schools to provide supplemental instruction to assist students in progressing from grade to grade and graduating.

(g) Education for speakers of other languages.—A school district or a full-time virtual instruction program is eligible to report full-time equivalent student membership in the ESOL program in the Florida Education Finance Program provided the following conditions are met:

1. The school district or the full-time virtual instruction program has a plan approved by the Department of Education.

2. The eligible student is identified and assessed as limited English proficient based on assessment criteria.

3.a. An eligible student may be reported for funding in the ESOL program for a base period of 3 years. However, a student whose English competency does not meet the criteria for proficiency after 3 years in the ESOL program may be reported for a fourth, fifth, and sixth year of funding, provided his or her limited English proficiency is assessed and properly documented prior to his or her enrollment in each additional year beyond the 3-year base period.

b. If a student exits the program and is later reclassified as limited English proficient, the student may be reported in the ESOL program for funding for an additional year, or extended annually for a period not to exceed a total of 6 years pursuant to this paragraph, based on an annual evaluation of the student's status.

4. An eligible student may be reported for funding in the ESOL program for membership in ESOL instruction in English and ESOL instruction or home language instruction in the basic subject areas of mathematics, science, social studies, and computer literacy.

(h) Small, isolated schools.—Districts that levy the maximum nonvoted discretionary millage, exclusive of millage for capital outlay purposes levied pursuant to s. 1011.71(2), may calculate full-time equivalent students for small, isolated district-operated schools by multiplying the number of unweighted full-time equivalent students times 2.75. The following schools may be considered small, isolated schools under this paragraph:

1. A high school that is located at least 28 miles by the shortest route from another high school; has been serving students primarily in basic studies provided by sub-subparagraphs (c)1.b. and c. and may include subparagraph (c)4.; and has a membership of at least 28, but no more than 100, students in grades 9 through 12; or

2. A district elementary school with a grade configuration of kindergarten through grade 5, but which may also include prekindergarten, grade 6, grade 7, or grade 8, that is located at least 35 miles by the shortest route from another elementary school within the district; has been serving students primarily in basic studies provided by sub-subparagraphs (c)1.a. and b. and may include subparagraph (c)4.; has a student population in which 75 percent or greater of students are eligible for free and reduced-price school lunch; and has a membership of at least 28, but no more than 100, students.

(i) Calculation of full-time equivalent membership with respect to dual enrollment instruction.—Students enrolled in dual enrollment instruction pursuant to s. 1007.271 may be included in calculations of full-time equivalent student memberships for basic programs for grades 9 through 12 by a district school board. Instructional time for dual enrollment may vary from 900 hours; however, the full-time equivalent student membership value shall be subject to the provisions in s. 1011.61(4). Dual enrollment full-time equivalent student membership shall be calculated in an amount equal to the hours of instruction that would be necessary to earn the full-time equivalent student membership for an equivalent course if it were taught in the school district. Students in dual enrollment courses may also be calculated as the proportional shares of full-time equivalent enrollments they generate for a Florida College System institution or university conducting the dual enrollment instruction. Early admission students shall be considered dual enrollments for funding purposes. Students may be enrolled in dual enrollment instruction provided by an eligible independent college or university and may be included in calculations of full-time equivalent

student memberships for basic programs for grades 9 through 12 by a district school board. However, those provisions of law which exempt dual enrolled and early admission students from payment of instructional materials and tuition and fees, including laboratory fees, shall not apply to students who select the option of enrolling in an eligible independent institution. An independent college or university, which is not for profit, is accredited by a regional or national accrediting agency recognized by the United States Department of Education, and confers degrees as defined in s. 1005.02 shall be eligible for inclusion in the dual enrollment or early admission program. Students enrolled in dual enrollment instruction shall be exempt from the payment of tuition and fees, including laboratory fees. No student enrolled in college credit mathematics or English dual enrollment instruction shall be funded as a dual enrollment unless the student has successfully completed the relevant section of the entry-level examination required pursuant to s. 1008.30.

(j) Instruction in exploratory career education.—Students in grades 7 through 12 who are enrolled for more than four semesters in exploratory career education may not be counted as full-time equivalent students for this instruction.

(k) Study hall.—A student who is enrolled in study hall may not be included in the calculation of full-time equivalent student membership for funding under this section.

(l) Calculation of additional full-time equivalent membership based on International Baccalaureate examination scores of students.—A value of 0.16 full-time equivalent student membership shall be calculated for each student enrolled in an International Baccalaureate course who receives a score of 4 or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be calculated for each student who receives an International Baccalaureate diploma. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. Each school district shall allocate 80 percent of the funds received from International Baccalaureate bonus FTE funding to the school program whose students generate the funds and to school programs that prepare prospective students to enroll in International Baccalaureate courses. Funds shall be expended solely for the payment of allowable costs associated with the International Baccalaureate program. Allowable costs include International Baccalaureate annual school fees; International Baccalaureate examination fees; salary, benefits, and bonuses for teachers and program coordinators for the International Baccalaureate program and teachers and coordinators who prepare prospective students for the International Baccalaureate program; supplemental books; instructional supplies; instructional equipment or instructional materials for International Baccalaureate courses; other activities that identify prospective International Baccalaureate students or prepare prospective students to enroll in International Baccalaureate courses; and training or professional development for International Baccalaureate teachers. School districts shall allocate the remaining 20 percent of the funds received from International Baccalaureate bonus FTE funding for programs that assist academically disadvantaged students to prepare for more rigorous courses. The school district shall distribute to each classroom teacher who provided International Baccalaureate instruction:

1. A bonus in the amount of $50 for each student taught by the International Baccalaureate teacher in each International Baccalaureate course who receives a score of 4 or higher on the International Baccalaureate examination.

2. An additional bonus of $500 to each International Baccalaureate teacher in a school designated with a grade of “D” or “F” who has at least one student scoring 4 or higher on the International Baccalaureate examination, regardless of the number of classes taught or of the number of students scoring a 4 or higher on the International Baccalaureate examination.

Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of $50 for each student who has a qualifying score.(m) Calculation of additional full-time equivalent membership based on Advanced International Certificate of Education examination

scores of students.—A value of 0.16 full-time equivalent student membership shall be calculated for each student enrolled in a full-credit Advanced International Certificate of Education course who receives a score of E or higher on a subject examination. A value of 0.08 full-time equivalent student membership shall be calculated for each student enrolled in a half-credit Advanced International Certificate of Education course who receives a score of E or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be calculated for each student who receives an Advanced International Certificate of Education diploma. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. Each school district shall allocate at least 80 percent of the funds received from the Advanced International Certificate of Education bonus FTE funding, in accordance with this paragraph, to the school program that generated the funds. The school district shall distribute to each classroom teacher who provided Advanced International Certificate of Education instruction:

1. A bonus in the amount of $50 for each student taught by the Advanced International Certificate of Education teacher in each full-credit Advanced International Certificate of Education course who receives a score of E or higher on the Advanced International Certificate of Education examination. A bonus in the amount of $25 for each student taught by the Advanced International Certificate of Education teacher in each half-credit Advanced International Certificate of Education course who receives a score of E or higher on the Advanced International Certificate of Education examination.

2. An additional bonus of $500 to each Advanced International Certificate of Education teacher in a school designated with a grade of "D" or "F" who has at least one student scoring E or higher on the full-credit Advanced International Certificate of Education examination, regardless of the number of classes taught or of the number of students scoring an E or higher on the full-credit Advanced International Certificate of Education examination.

3. Additional bonuses of $250 each to teachers of half-credit Advanced International Certificate of Education classes in a school designated with a grade of "D" or "F" which has at least one student scoring an E or higher on the half-credit Advanced International Certificate of Education examination in that class. Teachers receiving an award under subparagraph 2. are not eligible for a bonus under this subparagraph.

Bonuses awarded to a teacher according to this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive.

(n) Calculation of additional full-time equivalent membership based on college board advanced placement scores of students.—A value of 0.16 full-time equivalent student membership shall be calculated for each student in each advanced placement course who receives a score of 3 or higher on the College Board Advanced Placement Examination for the prior year and added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. Each district must allocate at least 80 percent of the funds provided to the district for advanced placement instruction, in accordance with this paragraph, to the high school that generates the funds. The school district shall distribute to each classroom teacher who provided advanced placement instruction:

1. A bonus in the amount of $50 for each student taught by the Advanced Placement teacher in each advanced placement course who receives a score of 3 or higher on the College Board Advanced Placement Examination.

2. An additional bonus of $500 to each Advanced Placement teacher in a school designated with a grade of "D" or "F" who has at least one student scoring 3 or higher on the College Board Advanced Placement Examination, regardless of the number of classes taught or of the number of students scoring a 3 or higher on the College Board Advanced Placement Examination.

Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such

courses, the teacher shall earn an additional bonus of $50 for each student who has a qualifying score.

[1](o) Calculation of additional full-time equivalent membership based on successful completion of a career-themed course pursuant to ss. 1003.491, 1003.492, and 1003.493, or courses with embedded CAPE industry certifications or CAPE Digital Tool certificates, and issuance of industry certification identified on the CAPE Industry Certification Funding List pursuant to rules adopted by the State Board of Education or CAPE Digital Tool certificates pursuant to s. 1003.4203.—

1.a. A value of 0.025 full-time equivalent student membership shall be calculated for CAPE Digital Tool certificates earned by students in elementary and middle school grades.

b. A value of 0.1 or 0.2 full-time equivalent student membership shall be calculated for each student who completes a course as defined in s. 1003.493(1)(b) or courses with embedded CAPE industry certifications and who is issued an industry certification identified annually on the CAPE Industry Certification Funding List approved under rules adopted by the State Board of Education. A value of 0.2 full-time equivalent membership shall be calculated for each student who is issued a CAPE industry certification that has a statewide articulation agreement for college credit approved by the State Board of Education. For CAPE industry certifications that do not articulate for college credit, the Department of Education shall assign a full-time equivalent value of 0.1 for each certification. Middle grades students who earn additional FTE membership for a CAPE Digital Tool certificate pursuant to sub-subparagraph a. may not use the previously funded examination to satisfy the requirements for earning an industry certification under this sub-subparagraph. Additional FTE membership for an elementary or middle grades student may not exceed 0.1 for certificates or certifications earned within the same fiscal year. The State Board of Education shall include the assigned values on the CAPE Industry Certification Funding List under rules adopted by the state board. Such value shall be added to the total full-time equivalent student membership for grades 6 through 12 in the subsequent year. CAPE industry certifications earned through dual enrollment must be reported and funded pursuant to s. 1011.80. However, if a student earns a certification through a dual enrollment course and the certification is not a fundable certification on the postsecondary certification funding list, or the dual enrollment certification is earned as a result of an agreement between a school district and a nonpublic postsecondary institution, the bonus value shall be funded in the same manner as other nondual enrollment course industry certifications. In such cases, the school district may provide for an agreement between the high school and the technical center, or the school district and the postsecondary institution may enter into an agreement for equitable distribution of the bonus funds.

c. A value of 0.3 full-time equivalent student membership shall be calculated for student completion of the courses and the embedded certifications identified on the CAPE Industry Certification Funding List and approved by the commissioner pursuant to ss. 1003.4203(5)(a) and 1008.44.

d. A value of 0.5 full-time equivalent student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 15 to 29 college credit hours, and 1.0 full-time equivalent student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 30 or more college credit hours pursuant to CAPE Acceleration Industry Certifications approved by the commissioner pursuant to ss. 1003.4203(5)(b) and 1008.44.

2. Each district must allocate at least 80 percent of the funds provided for CAPE industry certification, in accordance with this paragraph, to the program that generated the funds. This allocation may not be used to supplant funds provided for basic operation of the program.

3. For CAPE industry certifications earned in the 2013-2014 school year and in subsequent years, the school district shall distribute to each classroom teacher who provided direct instruction toward the attainment of a CAPE industry certification that qualified for additional full-time equivalent membership under subparagraph 1.:

a. A bonus of $25 for each student taught by a teacher who provided instruction in a course that led

to the attainment of a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.1.

b. A bonus of $50 for each student taught by a teacher who provided instruction in a course that led to the attainment of a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.2.

c. A bonus of $75 for each student taught by a teacher who provided instruction in a course that led to the attainment of a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.3.

d. A bonus of $100 for each student taught by a teacher who provided instruction in a course that led to the attainment of a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.5 or 1.0.

Bonuses awarded pursuant to this paragraph shall be provided to teachers who are employed by the district in the year in which the additional FTE membership calculation is included in the calculation. Bonuses shall be calculated based upon the associated weight of a CAPE industry certification on the CAPE Industry Certification Funding List for the year in which the certification is earned by the student. Any bonus awarded to a teacher pursuant to this paragraph is in addition to any regular wage or other bonus the teacher received or is scheduled to receive. A bonus may not be awarded to a teacher who fails to maintain the security of any CAPE industry certification examination or who otherwise violates the security or administration protocol of any assessment instrument that may result in a bonus being awarded to the teacher under this paragraph.

(p) Calculation of additional full-time equivalent membership based upon early high school graduation.—Each school district may receive funding for each student who graduates early pursuant to s. 1003.4281. A district may earn 0.25 additional FTE for a student who graduates one semester in advance of the student's cohort and 0.5 additional FTE for a student who graduates 1 year or more in advance of the student's cohort. If the student was enrolled in the district as a full-time high school student for at least 2 years, the district shall report the additional FTE for payment in the subsequent fiscal year. If the student was enrolled in the district for less than 2 years, the district of enrollment shall report the additional FTE and shall transfer a proportionate share of the funds earned for early graduation to the district in which the student was previously enrolled. Additional FTE included in the 2014-2015 Florida Education Finance Program for early graduation shall be reported and funded pursuant to this paragraph.

(q) Year-round-school programs.—The Commissioner of Education is authorized to adjust student eligibility definitions, funding criteria, and reporting requirements of statutes and rules in order that year-round-school programs may achieve equivalent application of funding requirements with non-year-round-school programs.

(r) Extended-school-year program.—It is the intent of the Legislature that students be provided additional instruction by extending the school year to 210 days or more. Districts may apply to the Commissioner of Education for funds to be used in planning and implementing an extended-school-year program.

(s) Determination of the basic amount for current operation.—The basic amount for current operation to be included in the Florida Education Finance Program for kindergarten through grade 12 for each district shall be the product of the following:

1. The full-time equivalent student membership in each program, multiplied by

2. The cost factor for each program, adjusted for the maximum as provided by paragraph (c), multiplied by

3. The base student allocation.

[1](t) Computation for funding through the Florida Education Finance Program.—The State Board of Education may adopt rules establishing programs, industry certifications, and courses for which the student may earn credit toward high school graduation and the criteria under which a student's industry certification or grade may be rescinded.

(2) DETERMINATION OF DISTRICT COST DIFFERENTIALS.—The Commissioner of Education shall annually compute for each district

the current year's district cost differential. The district cost differential shall be calculated by adding each district's price level index as published in the Florida Price Level Index for the most recent 3 years and dividing the resulting sum by 3. The result for each district shall be multiplied by 0.008 and to the resulting product shall be added 0.200; the sum thus obtained shall be the cost differential for that district for that year.

(3) INSERVICE EDUCATIONAL PERSONNEL TRAINING EXPENDITURE.—Of the amount computed in subsections (1) and (2), a percentage of the base student allocation per full-time equivalent student or other funds shall be expended for educational training programs as determined by the district school board as provided in s. 1012.98.

(4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The amount that each district shall provide annually toward the cost of the Florida Education Finance Program for kindergarten through grade 12 programs shall be calculated as follows:

[2](a) Estimated taxable value calculations.—

1.a. Not later than 2 working days before July 19, the Department of Revenue shall certify to the Commissioner of Education its most recent estimate of the taxable value for school purposes in each school district and the total for all school districts in the state for the current calendar year based on the latest available data obtained from the local property appraisers. The value certified shall be the taxable value for school purposes for that year, and no further adjustments shall be made, except those made pursuant to paragraphs (c) and (d), or an assessment roll change required by final judicial decisions as specified in paragraph (19)(b). Not later than July 19, the Commissioner of Education shall compute a millage rate, rounded to the next highest one one-thousandth of a mill, which, when applied to 96 percent of the estimated state total taxable value for school purposes, would generate the prescribed aggregate required local effort for that year for all districts. The Commissioner of Education shall certify to each district school board the millage rate, computed as prescribed in this subparagraph, as the minimum millage rate necessary to provide the district required local effort for that year.

b. The General Appropriations Act shall direct the computation of the statewide adjusted aggregate amount for required local effort for all school districts collectively from ad valorem taxes to ensure that no school district's revenue from required local effort millage will produce more than 90 percent of the district's total Florida Education Finance Program calculation as calculated and adopted by the Legislature, and the adjustment of the required local effort millage rate of each district that produces more than 90 percent of its total Florida Education Finance Program entitlement to a level that will produce only 90 percent of its total Florida Education Finance Program entitlement in the July calculation.

2. On the same date as the certification in sub-subparagraph 1.a., the Department of Revenue shall certify to the Commissioner of Education for each district:

a. Each year for which the property appraiser has certified the taxable value pursuant to s. 193.122(2) or (3), if applicable, since the prior certification under sub-subparagraph 1.a.

b. For each year identified in sub-subparagraph a., the taxable value certified by the appraiser pursuant to s. 193.122(2) or (3), if applicable, since the prior certification under sub-subparagraph 1.a. This is the certification that reflects all final administrative actions of the value adjustment board.

(b) Equalization of required local effort.—

1. The Department of Revenue shall include with its certifications provided pursuant to paragraph (a) its most recent determination of the assessment level of the prior year's assessment roll for each county and for the state as a whole.

2. The Commissioner of Education shall adjust the required local effort millage of each district for the current year, computed pursuant to paragraph (a), as follows:

a. The equalization factor for the prior year's assessment roll of each district shall be multiplied by 96 percent of the taxable value for school purposes shown on that roll and by the prior year's

required local-effort millage, exclusive of any equalization adjustment made pursuant to this paragraph. The dollar amount so computed shall be the additional required local effort for equalization for the current year.

b. Such equalization factor shall be computed as the quotient of the prior year's assessment level of the state as a whole divided by the prior year's assessment level of the county, from which quotient shall be subtracted 1.

c. The dollar amount of additional required local effort for equalization for each district shall be converted to a millage rate, based on 96 percent of the current year's taxable value for that district, and added to the required local effort millage determined pursuant to paragraph (a).

3. Notwithstanding the limitations imposed pursuant to s. 1011.71(1), the total required local-effort millage, including additional required local effort for equalization, shall be an amount not to exceed 10 minus the maximum millage allowed as nonvoted discretionary millage, exclusive of millage authorized pursuant to s. 1011.71(2). Nothing herein shall be construed to allow a millage in excess of that authorized in s. 9, Art. VII of the State Constitution.

4. For the purposes of this chapter, the term "assessment level" means the value-weighted mean assessment ratio for the county or state as a whole, as determined pursuant to s. 195.096, or as subsequently adjusted. However, for those parcels studied pursuant to s. 195.096(3)(a)1. which are receiving the assessment limitation set forth in s. 193.155, and for which the assessed value is less than the just value, the department shall use the assessed value in the numerator and the denominator of such assessment ratio. In the event a court has adjudicated that the department failed to establish an accurate estimate of an assessment level of a county and recomputation resulting in an accurate estimate based upon the evidence before the court was not possible, that county shall be presumed to have an assessment level equal to that of the state as a whole.

5. If, in the prior year, taxes were levied against an interim assessment roll pursuant to s. 193.1145, the assessment level and prior year's nonexempt assessed valuation used for the purposes of this paragraph shall be those of the interim assessment roll.

(c) Exclusion.—

1. In those instances in which:

a. There is litigation either attacking the authority of the property appraiser to include certain property on the tax assessment roll as taxable property or contesting the assessed value of certain property on the tax assessment roll, and

b. The assessed value of the property in contest involves more than 6 percent of the total nonexempt assessment roll, the plaintiff shall provide to the district school board of the county in which the property is located and to the Department of Education a certified copy of the petition and receipt for the good faith payment at the time they are filed with the court.

2. For purposes of computing the required local effort for each district affected by such petition, the Department of Education shall exclude from the district's total nonexempt assessment roll the assessed value of the property in contest and shall add the amount of the good faith payment to the district's required local effort.

(d) Recomputation.— Following final adjudication of any litigation on the basis of which an adjustment in taxable value was made pursuant to paragraph (c), the department shall recompute the required local effort for each district for each year affected by such adjustments, utilizing taxable values approved by the court, and shall adjust subsequent allocations to such districts accordingly.

(e) Prior period funding adjustment millage.—

1. An additional millage to be known as the Prior Period Funding Adjustment Millage shall be levied by a school district if the prior period unrealized required local effort funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized required local effort funds as specified in subparagraph 2. and the millage required to generate that amount as specified in this subparagraph. The Prior Period Funding Adjustment Millage shall be the quotient of the prior period unrealized required local effort funds divided by the current year taxable value certified to the Commissioner of Education pursuant to sub-subparagraph (a)1.a. This levy shall be in addition to the required local effort millage

certified pursuant to this subsection. Such millage shall not affect the calculation of the current year's required local effort, and the funds generated by such levy shall not be included in the district's Florida Education Finance Program allocation for that fiscal year. For purposes of the millage to be included on the Notice of Proposed Taxes, the Commissioner of Education shall adjust the required local effort millage computed pursuant to paragraph (a) as adjusted by paragraph (b) for the current year for any district that levies a Prior Period Funding Adjustment Millage to include all Prior Period Funding Adjustment Millage. For the purpose of this paragraph, a Prior Period Funding Adjustment Millage shall be levied for each year certified by the Department of Revenue pursuant to sub-subparagraph (a)2.a. since the previous year certification and for which the calculation in sub-subparagraph 2.b. is greater than zero.

2.a. As used in this subparagraph, the term:

(I) "Prior year" means a year certified under sub-subparagraph (a)2.a.

(II) "Preliminary taxable value" means:

(A) If the prior year is the 2009-2010 fiscal year or later, the taxable value certified to the Commissioner of Education pursuant to sub-subparagraph (a)1.a.

(B) If the prior year is the 2008-2009 fiscal year or earlier, the taxable value certified pursuant to the final calculation as specified in former paragraph (b) as that paragraph existed in the prior year.

(III) "Final taxable value" means the district's taxable value as certified by the property appraiser pursuant to s. 193.122(2) or (3), if applicable. This is the certification that reflects all final administrative actions of the value adjustment board.

b. For purposes of this subsection and with respect to each year certified pursuant to sub-subparagraph (a)2.a., if the district's prior year preliminary taxable value is greater than the district's prior year final taxable value, the prior period unrealized required local effort funds are the difference between the district's prior year preliminary taxable value and the district's prior year final taxable value, multiplied by the prior year district required local effort millage. If the district's prior year preliminary taxable value is less than the district's prior year final taxable value, the prior period unrealized required local effort funds are zero.

c. If a district's prior period unrealized required local effort funds and prior period district required local effort millage cannot be determined because such district's final taxable value has not yet been certified pursuant to s. 193.122(2) or (3), the Prior Period Funding Adjustment Millage for such fiscal year shall be levied, if not previously levied, in an amount equal to 75 percent of such district's most recent unrealized required local effort for which a Prior Period Funding Adjustment Millage was determined as provided in this section. Upon certification of the final taxable value in accordance with s. 193.122(2) or (3) for a tax roll for which a 75 percent Prior Period Funding Adjustment Millage was levied, the next Prior Period Funding Adjustment Millage shall be adjusted to include any shortfall or surplus in the prior period unrealized required local effort funds that would have been levied, had the district's final taxable value been certified pursuant to s. 193.122(2) or (3). If this adjustment is made for a surplus, the reduction in prior period millage may not exceed the prior period funding adjustment millage calculated pursuant to subparagraph 1. and sub-subparagraphs a. and b., or pursuant to this sub-subparagraph, whichever is applicable, and any additional reduction shall be carried forward to the subsequent fiscal year.

(5) DISCRETIONARY MILLAGE COMPRESSION SUPPLEMENT.—The Legislature shall prescribe in the General Appropriations Act, pursuant to s. 1011.71(1), the rate of nonvoted current operating discretionary millage that shall be used to calculate a discretionary millage compression supplement. If the prescribed millage generates an amount of funds per unweighted FTE for the district that is less than the state average, the district shall receive an amount per FTE that, when added to the funds per FTE generated by the designated levy, shall equal the state average.

(6) CATEGORICAL FUNDS.—

(a) In addition to the basic amount for current operations for the FEFP as determined in subsection

(1), the Legislature may appropriate categorical funding for specified programs, activities, or purposes.

[1](b) If a district school board finds and declares in a resolution adopted at a regular meeting of the school board that the funds received for any of the following categorical appropriations are urgently needed to maintain school board specified academic classroom instruction or improve school safety, the school board may consider and approve an amendment to the school district operating budget transferring the identified amount of the categorical funds to the appropriate account for expenditure:

1. Funds for student transportation.

2. Funds for research-based reading instruction if the required additional hour of instruction beyond the normal school day for each day of the entire school year has been provided for the students in each low-performing elementary school in the district pursuant to paragraph (9)(a).

3. Funds for instructional materials if all instructional material purchases necessary to provide updated materials that are aligned with applicable state standards and course descriptions and that meet statutory requirements of content and learning have been completed for that fiscal year, but no sooner than March 1. Funds available after March 1 may be used to purchase hardware for student instruction.

4. Funds for the guaranteed allocation as provided in subparagraph (1)(e)2.

5. Funds for the supplemental academic instruction allocation as provided in paragraph (1)(f).

6. Funds for the Florida digital classrooms allocation as provided in subsection (12).

7. Funds for the federally connected student supplement as provided in subsection (13).

8. Funds for class size reduction as provided in s. 1011.685.

(c) Each district school board shall include in its annual financial report to the Department of Education the amount of funds the school board transferred from each of the categorical funds identified in this subsection and the specific academic classroom instruction or school safety need for which the transferred funds were expended. The Department of Education shall provide instructions and specify the format to be used in submitting this required information as a part of the district annual financial report. The Department of Education shall submit a report to the Legislature that identifies by district and by categorical fund the amount transferred and the specific academic classroom activity or school safety need for which the funds were expended.

(d) If a district school board transfers funds from its research-based reading instruction allocation, the board must also submit to the Department of Education an amendment describing the changes that the district is making to its reading plan approved pursuant to paragraph (9)(d).

(7) DETERMINATION OF SPARSITY SUPPLEMENT.—

(a) Annually, in an amount to be determined by the Legislature through the General Appropriations Act, there shall be added to the basic amount for current operation of the FEFP qualified districts a sparsity supplement which shall be computed as follows:

$$\text{Sparsity Factor} = \frac{1101.8918}{2700 + \text{district sparsity Index}} - 0.1101$$

except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and districts having a sparsity index of 7,308 and above shall be computed as having a sparsity factor of zero. A qualified district's full-time equivalent student membership shall equal or be less than that prescribed annually by the Legislature in the appropriations act. The amount prescribed annually by the Legislature shall be no less than 17,000, but no more than 24,000.

(b) The district sparsity index shall be computed by dividing the total number of full-time equivalent students in all programs in the district by the number of senior high school centers in the district, not in excess of three, which centers are approved as permanent centers by a survey made by the Department of Education. For districts with a full-time equivalent student membership of at least 20,000, but no more than 24,000, the index shall be computed by dividing the total number of full-time equivalent students in all programs by the number

of permanent senior high school centers in the district, not in excess of four.

(c) If the sparsity supplement calculated in paragraphs (a) and (b) for an eligible district is less than $100 per full-time equivalent student, the district's supplement shall be increased to $100 per FTE or to the minimum amount per FTE designated in the General Appropriations Act.

(d) Each district's allocation of sparsity supplement funds shall be adjusted in the following manner:

1. A maximum discretionary levy per FTE value for each district shall be calculated by dividing the value of each district's maximum discretionary levy by its FTE student count.

2. A state average discretionary levy value per FTE shall be calculated by dividing the total maximum discretionary levy value for all districts by the state total FTE student count.

3. A total potential funds per FTE for each district shall be calculated by dividing the total potential funds, not including Florida School Recognition Program funds and the minimum guarantee funds, for each district by its FTE student count.

4. A state average total potential funds per FTE shall be calculated by dividing the total potential funds, not including Florida School Recognition Program funds and the minimum guarantee funds, for all districts by the state total FTE student count.

5. For districts that have a levy value per FTE as calculated in subparagraph 1. higher than the state average calculated in subparagraph 2., a sparsity wealth adjustment shall be calculated as the product of the difference between the state average levy value per FTE calculated in subparagraph 2. and the district's levy value per FTE calculated in subparagraph 1. and the district's FTE student count and -1. However, no district shall have a sparsity wealth adjustment that, when applied to the total potential funds calculated in subparagraph 3., would cause the district's total potential funds per FTE to be less than the state average calculated in subparagraph 4.

6. Each district's sparsity supplement allocation shall be calculated by adding the amount calculated as specified in paragraphs (a) and (b) and the wealth adjustment amount calculated in this paragraph.

(8) DECLINE IN FULL-TIME EQUIVALENT STUDENTS.—In those districts where there is a decline between prior year and current year unweighted FTE students, a percentage of the decline in the unweighted FTE students as determined by the Legislature shall be multiplied by the prior year calculated FEFP per unweighted FTE student and shall be added to the allocation for that district. For this purpose, the calculated FEFP shall be computed by multiplying the weighted FTE students by the base student allocation and then by the district cost differential. If a district transfers a program to another institution not under the authority of the district's school board, including a charter technical career center, the decline is to be multiplied by a factor of 0.15. However, if the funds provided for the Florida Education Finance Program in the General Appropriations Act for any fiscal year are reduced by a subsequent appropriation for that fiscal year, the percent of the decline in the unweighted FTE students to be funded shall be determined by the Legislature and designated in the subsequent appropriation.

(9) RESEARCH-BASED READING INSTRUCTION ALLOCATION.—

[1](a) The research-based reading instruction allocation is created to provide comprehensive reading instruction to students in kindergarten through grade 12. Each school district that has one or more of the 300 lowest-performing elementary schools based on a 3-year average of the state reading assessment data must use the school's portion of the allocation to provide an additional hour per day of intensive reading instruction for the students in each school. The additional hour may be provided within the school day. Students enrolled in these schools who earned a level 4 or level 5 score on the statewide, standardized English Language Arts assessment for the previous school year may participate in the additional hour of instruction. Exceptional student education centers may not be included in the 300 schools. The intensive reading instruction delivered in this additional hour shall include: research-based reading instruction that has been proven to accelerate progress of students exhibiting a reading deficiency; differentiated

instruction based on screening, diagnostic, progress monitoring, or student assessment data to meet students' specific reading needs; explicit and systematic reading strategies to develop phonemic awareness, phonics, fluency, vocabulary, and comprehension, with more extensive opportunities for guided practice, error correction, and feedback; and the integration of social studies, science, and mathematics-text reading, text discussion, and writing in response to reading.

(b) Funds for comprehensive, research-based reading instruction shall be allocated annually to each school district in the amount provided in the General Appropriations Act. Each eligible school district shall receive the same minimum amount as specified in the General Appropriations Act, and any remaining funds shall be distributed to eligible school districts based on each school district's proportionate share of K-12 base funding.

[1](c) Funds allocated under this subsection must be used to provide a system of comprehensive reading instruction to students enrolled in the K-12 programs, which may include the following:

1. An additional hour per day of intensive reading instruction to students in the 300 lowest-performing elementary schools by teachers and reading specialists who have demonstrated effectiveness in teaching reading as required in paragraph (a).

2. Kindergarten through grade 5 reading intervention teachers to provide intensive intervention during the school day and in the required extra hour for students identified as having a reading deficiency.

3. Highly qualified reading coaches to specifically support teachers in making instructional decisions based on student data, and improve teacher delivery of effective reading instruction, intervention, and reading in the content areas based on student need.

4. Professional development for school district teachers in scientifically based reading instruction, including strategies to teach reading in content areas and with an emphasis on technical and informational text, to help school district teachers earn a certification or an endorsement in reading.

5. Summer reading camps, using only teachers or other district personnel who are certified or endorsed in reading consistent with s. 1008.25(7)(b)3., for all students in kindergarten through grade 2 who demonstrate a reading deficiency as determined by district and state assessments, and students in grades 3 through 5 who score at Level 1 on the statewide, standardized English Language Arts assessment.

6. Supplemental instructional materials that are grounded in scientifically based reading research as identified by the Just Read, Florida! Office pursuant to s. 1001.215(8).

7. Intensive interventions for students in kindergarten through grade 12 who have been identified as having a reading deficiency or who are reading below grade level as determined by the statewide, standardized English Language Arts assessment.

[1](d)1. Annually, by a date determined by the Department of Education but before May 1, school districts shall submit a K-12 comprehensive reading plan for the specific use of the research-based reading instruction allocation in the format prescribed by the department for review and approval by the Just Read, Florida! Office created pursuant to s. 1001.215. The plan annually submitted by school districts shall be deemed approved unless the department rejects the plan on or before June 1. If a school district and the Just Read, Florida! Office cannot reach agreement on the contents of the plan, the school district may appeal to the State Board of Education for resolution. School districts shall be allowed reasonable flexibility in designing their plans and shall be encouraged to offer reading intervention through innovative methods, including career academies. The plan format shall be developed with input from school district personnel, including teachers and principals, and shall provide for intensive reading interventions through integrated curricula, provided that, beginning with the 2020-2021 school year, the interventions are delivered by a teacher who is certified or endorsed in reading. Such interventions must incorporate strategies identified by the Just Read, Florida! Office pursuant to s. 1001.215(8). No later than July 1 annually, the department shall release the school district's allocation of appropriated funds to those districts having approved plans. A school district that spends 100

percent of this allocation on its approved plan shall be deemed to have been in compliance with the plan. The department may withhold funds upon a determination that reading instruction allocation funds are not being used to implement the approved plan. The department shall monitor and track the implementation of each district plan, including conducting site visits and collecting specific data on expenditures and reading improvement results. By February 1 of each year, the department shall report its findings to the Legislature.

2. Each school district that has a school designated as one of the 300 lowest-performing elementary schools as specified in paragraph (a) shall specifically delineate in the comprehensive reading plan, or in an addendum to the comprehensive reading plan, the implementation design and reading intervention strategies that will be used for the required additional hour of reading instruction. The term "reading intervention" includes evidence-based strategies frequently used to remediate reading deficiencies and also includes individual instruction, tutoring, mentoring, or the use of technology that targets specific reading skills and abilities.

(10) CALCULATION OF SUPPLEMENTAL ALLOCATION FOR JUVENILE JUSTICE EDUCATION PROGRAMS.—The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size-reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

[2](11) VIRTUAL EDUCATION CONTRIBUTION.—The Legislature may annually provide in the Florida Education Finance Program a virtual education contribution. The amount of the virtual education contribution shall be the difference between the amount per FTE established in the General Appropriations Act for virtual education and the amount per FTE for each district and the Florida Virtual School, which may be calculated by taking the sum of the base FEFP allocation, the discretionary local effort, the state-funded discretionary contribution, the discretionary millage compression supplement, the research-based reading instruction allocation, the best and brightest teacher and principal allocation, and the instructional materials allocation, and then dividing by the total unweighted FTE. This difference shall be multiplied by the virtual education unweighted FTE for programs and options identified in s. 1002.455 and the Florida Virtual School and its franchises to equal the virtual education contribution and shall be included as a separate allocation in the funding formula.

(12) FLORIDA DIGITAL CLASSROOMS ALLOCATION.—

(a) The Florida digital classrooms allocation is created to support the efforts of school districts and schools, including charter schools, to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help their students succeed. Each school district shall receive a minimum digital classrooms allocation in the amount provided in the General Appropriations Act. The remaining balance of the digital classrooms allocation shall be allocated based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment.

(b) Funds allocated under this subsection must be used for costs associated with:

1. Acquiring and maintaining the items on the eligible services list authorized by the Universal Service Administrative Company for the Schools and Libraries Program, more commonly referred to as the federal E-rate program.

2. Acquiring computer and device hardware and associated operating system software that comply with the requirements of s. 1001.20(4)(a)1.b.

3. Providing professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies.

(13) FEDERALLY CONNECTED STUDENT SUPPLEMENT.—The federally connected student supplement is created to provide

supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration (NASA) real property, and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The supplement shall be allocated annually to each eligible school district in the General Appropriations Act. The supplement shall be the sum of the student allocation and an exempt property allocation.

(a) The student allocation shall be calculated based on the number of students reported for federal Impact Aid Program funds, including students with disabilities, who meet one of the following criteria:

1. The student has a parent who is on active duty in the uniformed services or is an accredited foreign government official and military officer. Students with disabilities shall also be reported separately for this category.

2. The student resides on eligible federally owned Indian land. Students with disabilities shall also be reported separately for this category.

3. The student resides with a civilian parent who lives or works on eligible federal property connected with a military installation or NASA. The number of these students shall be multiplied by a factor of 0.5.

(b) The total number of federally connected students calculated under paragraph (a) shall be multiplied by a percentage of the base student allocation as provided in the General Appropriations Act. The total of the number of students with disabilities as reported separately under subparagraphs (a)1. and 2. shall be multiplied by an additional percentage of the base student allocation as provided in the General Appropriations Act. The base amount and the amount for students with disabilities shall be summed to provide the student allocation.

(c) The exempt property allocation shall be equal to the tax-exempt value of federal impact aid lands reserved as military installations, real property owned by NASA, or eligible federally owned Indian lands located in the district, multiplied by the millage authorized and levied under s. 1011.71(2).

[2](d) The amount allocated for each eligible school district shall be recalculated during the year using actual student membership, as amended, from the most recent February survey and the tax-exempt valuation from the most recent assessment roll.

[2](14) QUALITY ASSURANCE GUARANTEE.—The Legislature may annually in the General Appropriations Act determine a percentage increase in funds per K-12 unweighted FTE as a minimum guarantee to each school district. The guarantee shall be calculated from prior year base funding per unweighted FTE student which shall include the adjusted FTE dollars as provided in subsection (19), quality guarantee funds, and actual nonvoted discretionary local effort from taxes. From the base funding per unweighted FTE, the increase shall be calculated for the current year. The current year funds from which the guarantee shall be determined shall include the adjusted FTE dollars as provided in subsection (19) and potential nonvoted discretionary local effort from taxes. A comparison of current year funds per unweighted FTE to prior year funds per unweighted FTE shall be computed. For those school districts which have less than the legislatively assigned percentage increase, funds shall be provided to guarantee the assigned percentage increase in funds per unweighted FTE student. Should appropriated funds be less than the sum of this calculated amount for all districts, the commissioner shall prorate each district's allocation. This provision shall be implemented to the extent specifically funded.

(15) SAFE SCHOOLS ALLOCATION.—A safe schools allocation is created to provide funding to assist school districts in their compliance with ss. 1006.07-1006.12, with priority given to safe-school officers pursuant to s. 1006.12. Each school district shall receive a minimum safe schools allocation in an amount provided in the General Appropriations Act. Of the remaining balance of the safe schools allocation, one-third shall be allocated to school districts based on the most recent official Florida Crime Index provided by the Department of Law Enforcement and two-thirds shall be allocated based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment. Each school district must report to the Department of Education by October 15 that all

public schools within the school district have completed the school security risk assessment using the Florida Safe Schools Assessment Tool developed pursuant to s. 1006.1493. If a district school board is required by s. 1006.12 to assign a school resource officer or school safety officer to a charter school, the charter school's share of costs for such officer may not exceed the amount of funds allocated to the charter school under this subsection.

(16) MENTAL HEALTH ASSISTANCE ALLOCATION.—The mental health assistance allocation is created to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families who may experience behavioral health issues with appropriate services. These funds shall be allocated annually in the General Appropriations Act or other law to each eligible school district. Each school district shall receive a minimum of $100,000, with the remaining balance allocated based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment. Charter schools that submit a plan separate from the school district are entitled to a proportionate share of district funding. The allocated funds may not supplant funds that are provided for this purpose from other operating funds and may not be used to increase salaries or provide bonuses. School districts are encouraged to maximize third-party health insurance benefits and Medicaid claiming for services, where appropriate.

(a) Before the distribution of the allocation:

1. The school district must develop and submit a detailed plan outlining the local program and planned expenditures to the district school board for approval. This plan must include all district schools, including charter schools, unless a charter school elects to submit a plan independently from the school district pursuant to subparagraph 2.

2. A charter school may develop and submit a detailed plan outlining the local program and planned expenditures to its governing body for approval. After the plan is approved by the governing body, it must be provided to the charter school's sponsor.

(b) The plans required under paragraph (a) must be focused on a multitiered system of supports to deliver evidence-based mental health care assessment, diagnosis, intervention, treatment, and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and to students at high risk of such diagnoses. The provision of these services must be coordinated with a student's primary mental health care provider and with other mental health providers involved in the student's care. At a minimum, the plans must include the following elements:

1. Direct employment of school-based mental health services providers to expand and enhance school-based student services and to reduce the ratio of students to staff in order to better align with nationally recommended ratio models. These providers include, but are not limited to, certified school counselors, school psychologists, school social workers, and other licensed mental health professionals. The plan also must identify strategies to increase the amount of time that school-based student services personnel spend providing direct services to students, which may include the review and revision of district staffing resource allocations based on school or student mental health assistance needs.

2. Contracts or interagency agreements with one or more local community behavioral health providers or providers of Community Action Team services to provide a behavioral health staff presence and services at district schools. Services may include, but are not limited to, mental health screenings and assessments, individual counseling, family counseling, group counseling, psychiatric or psychological services, trauma-informed care, mobile crisis services, and behavior modification. These behavioral health services may be provided on or off the school campus and may be supplemented by telehealth.

3. Policies and procedures, including contracts with service providers, which will ensure that students who are referred to a school-based or community-based mental health service provider for mental health screening for the identification of mental health concerns and ensure that the assessment of students at risk for mental health disorders occurs within 15 days of referral. School-

based mental health services must be initiated within 15 days after identification and assessment, and support by community-based mental health service providers for students who are referred for community-based mental health services must be initiated within 30 days after the school or district makes a referral.

4. Strategies or programs to reduce the likelihood of at-risk students developing social, emotional, or behavioral health problems, depression, anxiety disorders, suicidal tendencies, or substance use disorders.

5. Strategies to improve the early identification of social, emotional, or behavioral problems or substance use disorders, to improve the provision of early intervention services, and to assist students in dealing with trauma and violence.

(c) School districts shall submit approved plans, including approved plans of each charter school in the district, to the commissioner by August 1 of each fiscal year.

(d) Beginning September 30, 2019, and annually by September 30 thereafter, each school district shall submit to the Department of Education a report on its program outcomes and expenditures for the previous fiscal year that, at a minimum, must include the number of each of the following:

1. Students who receive screenings or assessments.

2. Students who are referred to either school-based or community-based providers for services or assistance.

3. Students who receive either school-based or community-based interventions, services, or assistance.

4. School-based and community-based mental health providers, including licensure type, paid for from funds provided through the allocation.

5. Contract-based collaborative efforts or partnerships with community mental health programs, agencies, or providers.

[3](17) FUNDING COMPRESSION ALLOCATION.—The Legislature may provide an annual funding compression allocation in the General Appropriations Act. The allocation is created to provide additional funding to school districts and developmental research schools whose total funds per FTE in the prior year were less than the statewide average. Using the most recent prior year FEFP calculation for each eligible school district, the total funds per FTE shall be subtracted from the state average funds per FTE, not including any adjustments made pursuant to [4]paragraph (19)(b). The resulting funds per FTE difference, or a portion thereof, as designated in the General Appropriations Act, shall then be multiplied by the school district's total unweighted FTE to provide the allocation. If the calculated funds are greater than the amount included in the General Appropriations Act, they must be prorated to the appropriation amount based on each participating school district's share. This subsection expires July 1, 2020.

[2](18) THE FLORIDA BEST AND BRIGHTEST TEACHER AND PRINCIPAL ALLOCATION.—

(a) The Florida Best and Brightest Teacher and Principal Allocation is created to recruit, retain, and recognize classroom teachers and instructional personnel who meet the criteria established in s. 1012.731 and reward principals who meet the criteria established in s. 1012.732. Subject to annual appropriation, each school district shall receive an allocation based on the district's proportionate share of FEFP base funding. The Legislature may specify a minimum allocation for all districts in the General Appropriations Act.

(b) From the allocation, each district shall provide the following:

1. A one-time recruitment award, as provided in s. 1012.731(3)(a);

2. A retention award, as provided in s. 1012.731(3)(b); and

3. A recognition award, as provided in s. 1012.731(3)(c) from the remaining balance of the appropriation after the payment of all other awards authorized under ss. 1012.731 and 1012.732.

(c) From the allocation, each district shall provide eligible principals an award as provided in s. 1012.732(3).

If a district's calculated awards exceed the allocation, the district may prorate the awards.

(19) TOTAL ALLOCATION OF STATE FUNDS TO EACH DISTRICT FOR CURRENT OPERATION.—The total annual state allocation to each district for current operation for the FEFP shall

be distributed periodically in the manner prescribed in the General Appropriations Act.

(a) If the funds appropriated for current operation of the FEFP are not sufficient to pay the state requirement in full, the department shall prorate the available state funds to each district in the following manner:

1. Determine the percentage of proration by dividing the sum of the total amount for current operation, as provided in this paragraph for all districts collectively, and the total district required local effort into the sum of the state funds available for current operation and the total district required local effort.

2. Multiply the percentage so determined by the sum of the total amount for current operation as provided in this paragraph and the required local effort for each individual district.

3. From the product of such multiplication, subtract the required local effort of each district; and the remainder shall be the amount of state funds allocated to the district for current operation. However, no calculation subsequent to the appropriation shall result in negative state funds for any district.

(b) The amount thus obtained shall be the net annual allocation to each school district. However, if it is determined that any school district received an under allocation or over allocation for any prior year because of an arithmetical error, assessment roll change required by final judicial decision, full-time equivalent student membership error, or any allocation error revealed in an audit report, the allocation to that district shall be appropriately adjusted. An under allocation in a prior year caused by a school district's error may not be the basis for a positive allocation adjustment for the current year. Beginning with the 2011-2012 fiscal year, if a special program cost factor is less than the basic program cost factor, an audit adjustment may not result in the reclassification of the special program FTE to the basic program FTE. If the Department of Education audit adjustment recommendation is based upon controverted findings of fact, the Commissioner of Education is authorized to establish the amount of the adjustment based on the best interests of the state.

(c) The amount thus obtained shall represent the net annual state allocation to each district; however, notwithstanding any of the provisions herein, each district shall be guaranteed a minimum level of funding in the amount and manner prescribed in the General Appropriations Act.

(20) COMPUTATION OF PRIOR YEAR DISTRICT REQUIRED LOCAL EFFORT.—Calculations required in this section shall be based on 95 percent of the taxable value for school purposes for fiscal years prior to the 2010-2011 fiscal year.

[2](21) TURNAROUND SCHOOL SUPPLEMENTAL SERVICES ALLOCATION.—The turnaround school supplemental services allocation is created to provide district-managed turnaround schools, as identified in s. 1008.33(4)(a), schools that earn three consecutive grades below a "C," as identified in s. 1008.33(4)(b)3., and schools that have improved to a "C" and are no longer in turnaround status, as identified in s. 1008.33(4)(c), with funds to offer services designed to improve the overall academic and community welfare of the schools' students and their families.

(a)1. Services funded by the allocation may include, but are not limited to, tutorial and after-school programs, student counseling, nutrition education, parental counseling, and an extended school day and school year. In addition, services may include models that develop a culture that encourages students to complete high school and to attend college or career training, set high academic expectations, and inspire character development.

2. A school district may enter into a formal agreement with a nonprofit organization that has tax-exempt status under s. 501(c)(3) of the Internal Revenue Code to implement an integrated student support service model that provides students and families with access to wrap-around services, including, but not limited to, health services, after-school programs, drug prevention programs, college and career readiness programs, and food and clothing banks.

(b) Before distribution of the allocation, the school district shall develop and submit a plan for implementation to its school board for approval no later than August 1 of each fiscal year.

(c) At a minimum, the plan required under paragraph (b) must:

1. Establish comprehensive support services that develop family and community partnerships;

2. Establish clearly defined and measurable high academic and character standards;

3. Increase parental involvement and engagement in the child's education;

4. Describe how instructional personnel will be identified, recruited, retained, and rewarded;

5. Provide professional development that focuses on academic rigor, direct instruction, and creating high academic and character standards;

6. Provide focused instruction to improve student academic proficiency, which may include additional instruction time beyond the normal school day or school year; and

7. Include a strategy for continuing to provide services after the school is no longer in turnaround status by virtue of achieving a grade of "C" or higher.

(d) Each school district shall submit its approved plans to the commissioner by September 1 of each fiscal year.

(e) Subject to legislative appropriation, each school district's allocation must be based on the unweighted FTE student enrollment at the eligible schools and a per-FTE funding amount of $500 or as provided in the General Appropriations Act. The supplement provided in the General Appropriations Act shall be based on the most recent school grades and shall serve as a proxy for the official calculation. Once school grades are available for the school year immediately preceding the fiscal year coinciding with the appropriation, the supplement shall be recalculated for the official participating schools as part of the subsequent FEFP calculation. The commissioner may prepare a preliminary calculation so that districts may proceed with timely planning and use of the funds. If the calculated funds for the statewide allocation exceed the funds appropriated, the allocation of funds to each school district must be prorated based on each school district's share of the total unweighted FTE student enrollment for the eligible schools.

(f) Subject to legislative appropriation, each school shall remain eligible for the allocation for a maximum of 4 continuous fiscal years while implementing a turnaround option pursuant to s. 1008.33(4). In addition, a school that improves to a grade of "C" or higher shall remain eligible to receive the allocation for a maximum of 2 continuous fiscal years after exiting turnaround status.

History.— s. 655, ch. 2002-387; s. 124, ch. 2003-1; s. 15, ch. 2003-391; s. 68, ch. 2004-41; s. 8, ch. 2004-271; s. 10, ch. 2004-349; s. 129, ch. 2004-357; s. 10, ch. 2005-56; s. 10, ch. 2005-196; s. 6, ch. 2006-27; s. 50, ch. 2006-74; s. 177, ch. 2007-5; s. 3, ch. 2007-59; s. 5, ch. 2007-216; ss. 2, 3, ch. 2007-328; ss. 8, 9, ch. 2008-142; s. 7, ch. 2009-40; ss. 29, 41, ch. 2009-59; s. 180, ch. 2010-102; s. 25, ch. 2010-154; s. 171, ch. 2011-5; s. 17, ch. 2011-37; s. 33, ch. 2011-55; s. 33, ch. 2011-175; s. 16, ch. 2012-133; s. 28, ch. 2012-191; s. 11, ch. 2012-192; s. 39, ch. 2013-27; s. 19, ch. 2013-45; s. 8, ch. 2013-237; s. 379, ch. 2014-19; s. 87, ch. 2014-39; s. 5, ch. 2014-53; s. 27, ch. 2014-56; s. 13, ch. 2014-184; ss. 7, 9, ch. 2015-222; s. 16, ch. 2016-11; ss. 18, 19, 20, 21, 23, 35, 36, 126, ch. 2016-62; s. 14, ch. 2016-128; s. 28, ch. 2016-237; s. 4, ch. 2017-116; s. 29, ch. 2018-3; s. 29, ch. 2018-6; s. 4, ch. 2018-10; ss. 14, 15, ch. 2019-22; s. 15, ch. 2019-23; s. 6, ch. 2019-116.

[1]**Note.**—Section 49, ch. 2018-6, provides that:

"(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act.

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022."

[2]**Note.**—Section 24, ch. 2019-23, provides that:

"(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act relating to the Hope Scholarship Program and Florida Tax Credit Scholarship Program.

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022."

[3]**Note.**—Section 6, ch. 2019-116, amended subsection (17) "[i]n order to implement Specific Appropriations 6 and 93 of the 2019-2020 General Appropriations Act."

[4]**Note.**—Substituted by the editors for a reference to paragraph (18)(b) to conform to the redesignation of subsections by s. 15, ch. 2019-23.

1011.71 District school tax.—

(1) If the district school tax is not provided in the General Appropriations Act or the substantive bill implementing the General Appropriations Act, each district school board desiring to participate in the state allocation of funds for current operation as prescribed by s. 1011.62(19) shall levy on the taxable value for school purposes of the district, exclusive of millage voted under s. 9(b) or s. 12, Art. VII of the State Constitution, a millage rate not to exceed the amount certified by the commissioner as the minimum millage rate necessary to provide the district required local effort for the current year, pursuant to s. 1011.62(4)(a)1. In addition to the required local effort millage levy, each district school board may levy a nonvoted current operating discretionary millage. The Legislature shall prescribe annually in the appropriations act the maximum amount of millage a district may levy.

[2](2) In addition to the maximum millage levy as provided in subsection (1), each school board may levy not more than 1.5 mills against the taxable value for school purposes for charter schools pursuant to s. 1013.62(1) and (3) and for district schools to fund:

[1](a) New construction, remodeling projects, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities, athletic facilities, or ancillary facilities.

(b) Maintenance, renovation, and repair of existing school plants or of leased facilities to correct deficiencies pursuant to s. 1013.15(2).

(c) The purchase, lease-purchase, or lease of school buses.

(d) The purchase, lease-purchase, or lease of new and replacement equipment; computer and device hardware and operating system software necessary for gaining access to or enhancing the use of electronic and digital instructional content and resources; and enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least 5 years, and are used to support districtwide administration or state-mandated reporting requirements. Enterprise resource software may be acquired by annual license fees, maintenance fees, or lease agreements.

(e) Payments for educational facilities and sites due under a lease-purchase agreement entered into by a district school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2), not exceeding, in the aggregate, an amount equal to three-fourths of the proceeds from the millage levied by a district school board pursuant to this subsection. The three-fourths limit is waived for lease-purchase agreements entered into before June 30, 2009, by a district school board pursuant to this paragraph. If payments under lease-purchase agreements in the aggregate, including lease-purchase agreements entered into before June 30, 2009, exceed three-fourths of the proceeds from the millage levied pursuant to this subsection, the district school board may not withhold the administrative fees authorized by s. 1002.33(20) from any charter school operating in the school district.

(f) Payment of loans approved pursuant to ss. 1011.14 and 1011.15.

(g) Payment of costs directly related to complying with state and federal environmental statutes, rules, and regulations governing school facilities.

(h) Payment of costs of leasing relocatable educational facilities, of renting or leasing educational facilities and sites pursuant to s. 1013.15(2), or of renting or leasing buildings or space within existing buildings pursuant to s. 1013.15(4).

(i) Payment of the cost of school buses when a school district contracts with a private entity to provide student transportation services if the district meets the requirements of this paragraph.

1. The district's contract must require that the private entity purchase, lease-purchase, or lease, and operate and maintain, one or more school buses of a specific type and size that meet the requirements of s. 1006.25.

2. Each such school bus must be used for the daily transportation of public school students in the manner required by the school district.

3. Annual payment for each such school bus may not exceed 10 percent of the purchase price of the state pool bid.

4. The proposed expenditure of the funds for this purpose must have been included in the district

school board's notice of proposed tax for school capital outlay as provided in s. 200.065(10).

(j) Payment of the cost of the opening day collection for the library media center of a new school.

(3) Notwithstanding subsection (2), if the revenue from 1.5 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board pursuant to paragraph (2)(e), or to meet other critical district fixed capital outlay needs, the board, in addition to the 1.5 mills, may levy up to 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations as provided in the General Appropriations Act. Millage levied pursuant to this subsection is subject to the provisions of s. 200.065 and, combined with the 1.5 mills authorized in subsection (2), may not exceed 1.75 mills. If the district chooses to use up to 0.25 mills for fixed capital outlay, the compression adjustment pursuant to s. 1011.62(5) shall be calculated for the standard discretionary millage that is not eligible for transfer to capital outlay.

(4) If the revenue from the millage authorized in subsection (2) is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2008, by a district school board pursuant to paragraph (2)(e), an amount up to 0.5 mills of the taxable value for school purposes within the school district shall be legally available for such payments, notwithstanding other restrictions on the use of such revenues imposed by law.

(5) A school district may expend, subject to s. 200.065, up to $150 per unweighted full-time equivalent student from the revenue generated by the millage levy authorized by subsection (2) to fund, in addition to expenditures authorized in paragraphs (2)(a)-(j), expenses for the following:

(a) The purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.

(b) Payment of the cost of premiums, as defined in s. 627.403, for property and casualty insurance necessary to insure school district educational and ancillary plants. As used in this paragraph, casualty insurance has the same meaning as in s. 624.605(1)(d), (f), (g), (h), and (m). Operating revenues that are made available through the payment of property and casualty insurance premiums from revenues generated under this subsection may be expended only for nonrecurring operational expenditures of the school district.

(6) Violations of the expenditure provisions in subsection (2) or subsection (5) shall result in an equal dollar reduction in the Florida Education Finance Program (FEFP) funds for the violating district in the fiscal year following the audit citation.

(7) These taxes shall be certified, assessed, and collected as prescribed in s. 1011.04 and shall be expended as provided by law.

(8) Nothing in s. 1011.62(4)(a)1. shall in any way be construed to increase the maximum school millage levies as provided for in subsection (1).

[3](9) In addition to the maximum millage levied under this section and the General Appropriations Act, a school district may levy, by local referendum or in a general election, additional millage for school operational purposes up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. For the purpose of distributing taxes collected pursuant to this subsection, the term "school operational purposes" includes charter schools sponsored by a school district. Millage elections conducted under the authority granted pursuant to this section are subject to s. 1011.73. Funds generated by such additional millage do not become a part of the calculation of the Florida Education Finance Program total potential funds in 2001-2002 or any subsequent year and must not be incorporated in the calculation of any hold-harmless or other component of the Florida Education Finance Program formula in any year. If an increase in required local effort, when added to existing millage levied under the 10-mill limit, would result in a combined millage in excess of the 10-mill limit, any millage levied pursuant to this subsection shall be considered to be required local effort to the extent that the district millage would otherwise exceed the

10-mill limit. Funds levied under this subsection shall be shared with charter schools based on each charter school's proportionate share of the district's total unweighted full-time equivalent student enrollment and used in a manner consistent with the purposes of the levy. The referendum must contain an explanation of the distribution methodology consistent with the requirements of this subsection.

History.— s. 28, ch. 2002-296; s. 663, ch. 2002-387; ss. 17, 18, ch. 2003-399; s. 1, ch. 2004-346; s. 7, ch. 2006-27; s. 54, ch. 2006-74; s. 9, ch. 2006-190; s. 178, ch. 2007-5; s. 4, ch. 2007-59; s. 4, ch. 2007-194; ss. 7, 33, ch. 2007-321; ss. 4, 5, ch. 2007-328; ss. 6, 7, ch. 2008-2; ss. 10, 11, ch. 2008-142; ss. 1, 2, ch. 2008-213; ss. 12, 13, ch. 2009-3; s. 33, ch. 2009-59; s. 129, ch. 2010-5; s. 30, ch. 2010-154; s. 36, ch. 2011-55; s. 98, ch. 2012-5; s. 17, ch. 2012-133; s. 88, ch. 2014-39; s. 28, ch. 2014-56; ss. 8, 9, ch. 2015-222; ss. 22, 23, 126, ch. 2016-62; s. 29, ch. 2016-237; s. 29, ch. 2017-116; s. 32, ch. 2018-6; s. 110, ch. 2018-110; s. 53, ch. 2018-118; s. 131, ch. 2019-3; s. 17, ch. 2019-4; s. 16, ch. 2019-23; s. 16, ch. 2019-42.

[1]**Note.**—Section 24, ch. 2019-23, provides that:

"(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act relating to the Hope Scholarship Program and Florida Tax Credit Scholarship Program.

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022."

[2]**Note.**—Section 49, ch. 2018-6, provides that:

"(1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the provisions of this act.

"(2) Notwithstanding any other provision of law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

"(3) This section shall take effect upon this act becoming a law and shall expire January 1, 2022."

[3]**Note.**—Section 17, ch. 2019-42, provides that "[t]he provisions of this act relating to s. 1011.71, Florida Statutes, amending the use of certain voted discretionary operating millages levied by school districts, apply to such levies authorized by a vote of the electors on or after July 1, 2019."

1011.73 District millage elections.—

(1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school districts may approve an ad valorem tax millage as authorized in s. 9, Art. VII of the State Constitution. Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 2 years or until changed by another millage election, whichever is the earlier. In the event any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

(2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s. 1011.71(9). Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 4 years or until changed by another millage election, whichever is earlier. If any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

(3) HOLDING ELECTIONS.—All school district millage elections shall be held and conducted in the manner prescribed by law for holding general elections, except as provided in this chapter.

(4) FORM OF BALLOT.—

(a) The district school board may propose a single millage or two millages, with one for operating expenses and another for a local capital improvement reserve fund. When two millage figures are proposed, each millage must be voted on separately.

(b) The district school board shall provide the wording of the substance of the measure and the ballot title in the resolution calling for the election.

The wording of the ballot must conform to the provisions of s. 101.161.

(5) QUALIFICATION OF ELECTORS.—All qualified electors of the school district are entitled to vote in the election to set the school tax district millage levy.

(6) RESULTS OF ELECTION.—When the district school board proposes one tax levy for operating expenses and another for the local capital improvement reserve fund, the results shall be considered separately. The tax levy shall be levied only in case a majority of the electors participating in the election vote in favor of the proposed special millage.

(7) EXPENSES OF ELECTION.—The cost of the publication of the notice of the election and all expenses of the election in the school district shall be paid by the district school board.

History.—s. 666, ch. 2002-387; s. 5, ch. 2007-194; s. 12, ch. 2008-142; s. 130, ch. 2010-5; s. 31, ch. 2010-154.

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ARTICLE VII
FINANCE AND TAXATION

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, businesses, 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.

[1](e) By general law and subject to conditions specified therein:

(1) Twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

(2) The assessed value of solar devices or renewable energy source devices subject to tangible personal property tax may be exempt from ad valorem taxation, subject to limitations provided by general law.

[2](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; Am. C.S. for H.J.R. 193, 2016; adopted 2016.

[1]**Note.**—Section 34, Art. XII, State Constitution, provides in part that "the amendment to subsection (e) of Section 3 of Article VII authorizing the legislature, subject to limitations set forth in general law, to exempt the assessed value of solar devices or renewable energy source devices subject to tangible personal property tax from ad valorem taxation . . . shall take effect on January 1, 2018, and shall expire on December 31, 2037. Upon expiration, this section shall be repealed and the text of subsection (e) of Section 3 of Article VII . . . shall revert to that in existence on December 31, 2017, except that any amendments to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section." Effective December 31, 2037, s. 3(e), Art. VII, State Constitution, will read:

(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.

[2]**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 unconstitutional 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 and who has received a homestead exemption pursuant to Section 6 of this Article as of January 1 of any of the three years immediately preceding the establishment of the new homestead is entitled to have the new homestead assessed at less than just value. 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 property 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 therein, may prohibit the consideration of the following in the determination of the assessed value of real property:

(1) Any change or improvement to real property used for residential purposes made to improve the property's resistance to wind damage.

(2) The installation of a solar or 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; Am. C.S. for H.J.R. 193, 2016; adopted 2016; Am. H.J.R. 369, 2020; adopted 2020**.**

[1]**Note**.—

A. 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.

B. Section 34, Art. XII, State Constitution, provides in part that "the amendment to subsection (i) of Section 4 of Article VII authorizing the legislature, by general law, to prohibit the consideration of the installation of a solar device or a renewable energy source device in determining the assessed value of real property for the purpose of ad valorem taxation shall take effect on January 1, 2018, and shall expire on December 31, 2037. Upon expiration, this section shall be repealed and the text of . . . subsection (i) of Section 4 of Article VII shall revert to that in existence on December 31, 2017, except that any amendments to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section." Effective December 31, 2037, s. 4(i), Art. VII, State Constitution, will read:

(i) The legislature, by general law and subject to conditions specified therein, 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]**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 5. Estate, inheritance and income taxes.—

(a) NATURAL PERSONS. No tax upon estates or inheritances or upon the income of natural persons who are residents or citizens of the state shall be levied by the state, or under its authority, in excess of the aggregate of amounts which may be allowed to be credited upon or deducted from any similar tax levied by the United States or any state.

(b) OTHERS. No tax upon the income of residents and citizens other than natural persons shall be levied by the state, or under its authority, in excess of 5% of net income, as defined by law, or at such greater rate as is authorized by a three-fifths (3/5) vote of the membership of each house of the legislature or as will provide for the state the maximum amount which may be allowed to be credited against income taxes levied by the United States and other states. There shall be exempt from taxation not less than five thousand dollars ($5,000) of the excess of net income subject to tax over the maximum amount allowed to be credited against income taxes levied by the United States and other states.

(c) EFFECTIVE DATE. This section shall become effective immediately upon approval by the electors of Florida.

History.—Am. H.J.R. 7-B, 1971; adopted 1971.

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.

[1](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 a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, 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 a person who has the legal or equitable title to real estate with a just value less

than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, 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)(1) 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 paragraph, 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.

(2) If a veteran who receives the discount described in paragraph (1) predeceases his or her spouse, and if, upon the death of the veteran, the surviving spouse holds the legal or beneficial title to the homestead property and permanently resides thereon, the discount carries over to the surviving spouse until he or she remarries or sells or otherwise disposes of the homestead property. If the surviving spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to the surviving spouse's new homestead property, if used as his or her permanent residence and he or she has not remarried.

(3) 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:

(1) 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.

(2) The surviving spouse of a first responder who died in the line of duty.

(3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "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; Am. C.S. for H.J.R. 275, 2016; adopted 2016; Am. C.S. for H.J.R. 1009, 2016; adopted 2016; Am. H.J.R. 877, 2020; adopted 2020.

[1]**Note.**—Section 36, Art. XII, State Constitution, provides in part that "the amendment to Section 6 of Article VII revising the just value determination for the additional ad valorem tax exemption for persons age sixty-five or older shall take effect January 1, 2017, . . . and shall operate retroactively to January 1, 2013, for any person who received the exemption under paragraph (2) of Section 6(d) of Article VII before January 1, 2017."

SECTION 7. Allocation of pari-mutuel taxes.— Taxes upon the operation of pari-mutuel pools may be preempted to the state or allocated in whole or in part to the counties. When allocated to the counties, the distribution shall be in equal amounts to the several counties.

SECTION 8. Aid to local governments.—State funds may be appropriated to the several counties, school districts, municipalities or special districts upon such conditions as may be provided by general law. These conditions may include the use of relative ad valorem assessment levels determined by a state agency designated by general law.

History.—Am. S.J.R. 4-E, 1980; adopted 1980.

SECTION 9. Local taxes.—

(a) Counties, school districts, and municipalities shall, and special districts may, be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

(b) Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

History.—Am. S.J.R. 1061, 1975; adopted 1976.

SECTION 10. Pledging credit.—Neither the state nor any county, school district, municipality, special district, or agency of any of them, shall become a joint owner with, or stockholder of, or give, lend or use its taxing power or credit to aid any corporation, association, partnership or person; but this shall not prohibit laws authorizing:

(a) the investment of public trust funds;

(b) the investment of other public funds in obligations of, or insured by, the United States or any of its instrumentalities;

(c) the issuance and sale by any county, municipality, special district or other local governmental body of (1) revenue bonds to finance or refinance the cost of capital projects for airports or port facilities, or (2) revenue bonds to finance or refinance the cost of capital projects for industrial or manufacturing plants to the extent that the interest

thereon is exempt from income taxes under the then existing laws of the United States, when, in either case, the revenue bonds are payable solely from revenue derived from the sale, operation or leasing of the projects. If any project so financed, or any part thereof, is occupied or operated by any private corporation, association, partnership or person pursuant to contract or lease with the issuing body, the property interest created by such contract or lease shall be subject to taxation to the same extent as other privately-owned property.

(d) a municipality, county, special district, or agency of any of them, being a joint owner of, giving, or lending or using its taxing power or credit for the joint ownership, construction and operation of electrical energy generating or transmission facilities with any corporation, association, partnership or person.

History.—Am. H.J.R. 1424, 1973; adopted 1974.

SECTION 11. State bonds; revenue bonds.—

(a) State bonds pledging the full faith and credit of the state may be issued only to finance or refinance the cost of state fixed capital outlay projects authorized by law, and purposes incidental thereto, upon approval by a vote of the electors; provided state bonds issued pursuant to this subsection may be refunded without a vote of the electors at a lower net average interest cost rate. The total outstanding principal of state bonds issued pursuant to this subsection shall never exceed fifty percent of the total tax revenues of the state for the two preceding fiscal years, excluding any tax revenues held in trust under the provisions of this constitution.

(b) Moneys sufficient to pay debt service on state bonds as the same becomes due shall be appropriated by law.

(c) Any state bonds pledging the full faith and credit of the state issued under this section or any other section of this constitution may be combined for the purposes of sale.

(d) Revenue bonds may be issued by the state or its agencies without a vote of the electors to finance or refinance the cost of state fixed capital outlay projects authorized by law, and purposes incidental thereto, and shall be payable solely from funds derived directly from sources other than state tax revenues.

(e) Bonds pledging all or part of a dedicated state tax revenue may be issued by the state in the manner provided by general law to finance or refinance the acquisition and improvement of land, water areas, and related property interests and resources for the purposes of conservation, outdoor recreation, water resource development, restoration of natural systems, and historic preservation.

(f) Each project, building, or facility to be financed or refinanced with revenue bonds issued under this section shall first be approved by the Legislature by an act relating to appropriations or by general law.

History.—Am. C.S. for C.S. for S.J.R. 612, 1984; adopted 1984; Am. proposed by Constitution Revision Commission, Revision No. 5, 1998, filed with the Secretary of State May 5, 1998; adopted 1998.

SECTION 12. Local bonds.—Counties, school districts, municipalities, special districts and local governmental bodies with taxing powers may issue bonds, certificates of indebtedness or any form of tax anticipation certificates, payable from ad valorem taxation and maturing more than twelve months after issuance only:

(a) to finance or refinance capital projects authorized by law and only when approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation; or

(b) to refund outstanding bonds and interest and redemption premium thereon at a lower net average interest cost rate.

SECTION 13. Relief from illegal taxes.— Until payment of all taxes which have been legally assessed upon the property of the same owner, no court shall grant relief from the payment of any tax that may be illegal or illegally assessed.

SECTION 14. Bonds for pollution control and abatement and other water facilities.—

(a) When authorized by law, state bonds pledging the full faith and credit of the state may be issued without an election to finance the construction of air and water pollution control and abatement and solid waste disposal facilities and other water facilities authorized by general law (herein referred to as "facilities") to be operated by any municipality, county, district or authority, or any agency thereof (herein referred to as "local governmental agencies"), or by any agency of the State of Florida. Such bonds shall be secured by a pledge of and shall be payable primarily from all or any part of revenues to be derived from operation of such facilities, special assessments, rentals to be received under lease-purchase agreements herein provided for, any other revenues that may be legally available for such purpose, including revenues from other facilities, or any combination thereof (herein collectively referred to as "pledged revenues"), and shall be additionally secured by the full faith and credit of the State of Florida.

(b) No such bonds shall be issued unless a state fiscal agency, created by law, has made a determination that in no state fiscal year will the debt service requirements of the bonds proposed to be issued and all other bonds secured by the pledged revenues exceed seventy-five per cent of the pledged revenues.

(c) The state may lease any of such facilities to any local governmental agency, under lease-purchase agreements for such periods and under such other terms and conditions as may be mutually agreed upon. The local governmental agencies may pledge the revenues derived from such leased facilities or any other available funds for the payment of rentals thereunder; and, in addition, the full faith and credit and taxing power of such local governmental agencies may be pledged for the payment of such rentals without any election of freeholder electors or qualified electors.

(d) The state may also issue such bonds for the purpose of loaning money to local governmental agencies, for the construction of such facilities to be owned or operated by any of such local governmental agencies. Such loans shall bear interest at not more than one-half of one per cent per annum greater than the last preceding issue of state bonds pursuant to this section, shall be secured by the pledged revenues, and may be additionally secured by the full faith and credit of the local governmental agencies.

(e) The total outstanding principal of state bonds issued pursuant to this section 14 shall never exceed fifty per cent of the total tax revenues of the state for the two preceding fiscal years.

History.—C.S. for H.J.R.'s 3853, 4040, 1970; adopted 1970; Am. H.J.R. 1471, 1980; adopted 1980.

SECTION 15. Revenue bonds for scholarship loans.—

(a) When authorized by law, revenue bonds may be issued to establish a fund to make loans to students determined eligible as prescribed by law and who have been admitted to attend any public or private institutions of higher learning, junior colleges, health related training institutions, or vocational training centers, which are recognized or accredited under terms and conditions prescribed by law. Revenue bonds issued pursuant to this section shall be secured by a pledge of and shall be payable primarily from payments of interest, principal, and handling charges to such fund from the recipients of the loans and, if authorized by law, may be additionally secured by student fees and by any other moneys in such fund. There shall be

established from the proceeds of each issue of revenue bonds a reserve account in an amount equal to and sufficient to pay the greatest amount of principal, interest, and handling charges to become due on such issue in any ensuing state fiscal year.

(b) Interest moneys in the fund established pursuant to this section, not required in any fiscal year for payment of debt service on then outstanding revenue bonds or for maintenance of the reserve account, may be used for educational loans to students determined to be eligible therefor in the manner provided by law, or for such other related purposes as may be provided by law.

History.—Added, H.J.R. 46-D, 1971; adopted 1972.

SECTION 16. Bonds for housing and related facilities.—

(a) When authorized by law, revenue bonds may be issued without an election to finance or refinance housing and related facilities in Florida, herein referred to as "facilities."

(b) The bonds shall be secured by a pledge of and shall be payable primarily from all or any part of revenues to be derived from the financing, operation or sale of such facilities, mortgage or loan payments, and any other revenues or assets that may be legally available for such purposes derived from sources other than ad valorem taxation, including revenues from other facilities, or any combination thereof, herein collectively referred to as "pledged revenues," provided that in no event shall the full faith and credit of the state be pledged to secure such revenue bonds.

(c) No bonds shall be issued unless a state fiscal agency, created by law, has made a determination that in no state fiscal year will the debt service requirements of the bonds proposed to be issued and all other bonds secured by the same pledged revenues exceed the pledged revenues available for payment of such debt service requirements, as defined by law.

History.—Added, S.J.R. 6-E, 1980; adopted 1980.

SECTION 17. Bonds for acquiring transportation right-of-way or for constructing bridges.—

(a) When authorized by law, state bonds pledging the full faith and credit of the state may be issued, without a vote of the electors, to finance or refinance the cost of acquiring real property or the rights to real property for state roads as defined by law, or to finance or refinance the cost of state bridge construction, and purposes incidental to such property acquisition or state bridge construction.

(b) Bonds issued under this section shall be secured by a pledge of and shall be payable primarily from motor fuel or special fuel taxes, except those defined in Section 9(c) of Article XII, as provided by law, and shall additionally be secured by the full faith and credit of the state.

(c) No bonds shall be issued under this section unless a state fiscal agency, created by law, has made a determination that in no state fiscal year will the debt service requirements of the bonds proposed to be issued and all other bonds secured by the same pledged revenues exceed ninety percent of the pledged revenues available for payment of such debt service requirements, as defined by law. For the purposes of this subsection, the term "pledged revenues" means all revenues pledged to the payment of debt service, excluding any pledge of the full faith and credit of the state.

History.—Added, C.S. for C.S. for S.J.R. 391, 1988; adopted 1988.

SECTION 18. Laws requiring counties or municipalities to spend funds or limiting their ability to raise revenue or receive state tax revenue.—

(a) No county or municipality shall be bound by any general law requiring such county or municipality to spend funds or to take an action requiring the expenditure of funds unless the legislature has determined that such law fulfills an important state interest and unless: funds have been appropriated that have been estimated at the time of enactment to be sufficient to fund such expenditure; the legislature authorizes or has authorized a county or municipality to enact a funding source not available for such county or municipality on February 1, 1989, that can be used to generate the amount of funds estimated to be sufficient to fund such expenditure by a simple majority vote of the governing body of such county or municipality; the law requiring such expenditure is approved by two-thirds of the membership in each house of the legislature; the expenditure is required to comply with a law that applies to all persons similarly situated, including the state and local governments; or the law is either required to comply with a federal requirement or required for eligibility for a federal entitlement, which federal requirement specifically contemplates actions by counties or municipalities for compliance.

(b) Except upon approval of each house of the legislature by two-thirds of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenues in the aggregate, as such authority exists on February 1, 1989.

(c) Except upon approval of each house of the legislature by two-thirds of the membership, the legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the percentage of a state tax shared with counties and municipalities as an aggregate on February 1, 1989. The provisions of this subsection shall not apply to enhancements enacted after February 1, 1989, to state tax sources, or during a fiscal emergency declared in a written joint proclamation issued by the president of the senate and the speaker of the house of representatives, or where the legislature provides additional state-shared revenues which are anticipated to be sufficient to replace the anticipated aggregate loss of state-shared revenues resulting from the reduction of the percentage of the state tax shared with counties and municipalities, which source of replacement revenues shall be subject to the same requirements for repeal or modification as provided herein for a state-shared tax source existing on February 1, 1989.

(d) Laws adopted to require funding of pension benefits existing on the effective date of this section, criminal laws, election laws, the general appropriations act, special appropriations acts, laws reauthorizing but not expanding then-existing statutory authority, laws having insignificant fiscal impact, and laws creating, modifying, or repealing noncriminal infractions, are exempt from the requirements of this section.

(e) The legislature may enact laws to assist in the implementation and enforcement of this section.

History.—Added, C.S. for C.S. for C.S. for C.S. for H.J.R.'s 139, 40, 1989; adopted 1990.

SECTION 19. Supermajority vote required to impose, authorize, or raise state taxes or fees.—

(a) SUPERMAJORITY VOTE REQUIRED TO IMPOSE OR AUTHORIZE NEW STATE TAX OR FEE. No new state tax or fee may be imposed or authorized by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.

(b) SUPERMAJORITY VOTE REQUIRED TO RAISE STATE TAXES OR FEES. No state tax or fee may be raised by the legislature except through legislation approved by two-thirds of the membership of each house of the legislature and presented to the Governor for approval pursuant to Article III, Section 8.

(c) APPLICABILITY. This section does not authorize the imposition of any state tax or fee otherwise prohibited by this Constitution, and does not apply to any tax or fee imposed by, or authorized to be imposed by, a county, municipality, school board, or special district.

(d) DEFINITIONS. As used in this section, the following terms shall have the following meanings:

(1) "Fee" means any charge or payment required by law, including any fee for service, fee or cost for licenses, and charge for service.

(2) "Raise" means:

a. To increase or authorize an increase in the rate of a state tax or fee imposed on a percentage or per mill basis;

b. To increase or authorize an increase in the amount of a state tax or fee imposed on a flat or fixed amount basis; or

c. To decrease or eliminate a state tax or fee exemption or credit.

(e) SINGLE-SUBJECT. A state tax or fee imposed, authorized, or raised under this section must be contained in a separate bill that contains no other subject.

History.—Added, H.J.R. 7001, 2018; adopted 2018.