

1989

Session Law 89-365

Florida Senate & House of Representatives

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H 423 GENERAL BILL/1ST ENG by Rehm (Compare CS/1ST ENG/S 256)

Homestead Exemption/Applications: provides that initial or original homestead exemption applications may be filed with property appraiser at any time during year. Amends 196.011. Effective Date: 01/01/90.

02/27/89 HOUSE Prefiled
02/28/89 HOUSE Referred to Finance & Taxation; Appropriations
04/04/89 HOUSE Introduced, referred to Finance & Taxation; Appropriations -HJ 47
04/24/89 HOUSE On subcommittee agenda—Finance & Taxation, 04/26/89, 10:45 am, 413-C
04/26/89 HOUSE Subcommittee Recommendation: Favorable with 2 amendments
05/01/89 HOUSE On Committee agenda—Finance & Taxation, 05/02/89, 2:30 pm, 21-HOB—Meeting cancelled
05/03/89 HOUSE On Committee agenda—Finance & Taxation, 05/05/89, 8:30 am, 413-C
05/05/89 HOUSE Preliminary Committee Action by Finance & Taxation: Favorable with 2 amendments
05/09/89 HOUSE Comm. Report: Favorable with 2 amendment(s) by Finance & Taxation -HJ 443; Now in Appropriations -HJ 443
05/18/89 HOUSE Withdrawn from Appropriations -HJ 530; Placed on Calendar
05/24/89 HOUSE Placed on Special Order Calendar
05/30/89 HOUSE Read second time; Amendments adopted; Read third time; Passed as amended; YEAS 116 NAYS 0 -HJ 835
05/30/89 SENATE In Messages
05/31/89 SENATE Received, referred to Finance, Taxation and Claims -SJ 620
06/03/89 SENATE Withdrawn from Finance, Taxation and Claims; Placed on Special Order Calendar -SJ 1405; Passed; YEAS 37 NAYS 0 -SJ 1405
06/03/89 Ordered enrolled
06/20/89 Signed by Officers and presented to Governor
07/06/89 Became Law without Governor's Signature; Chapter No. 89-365

NOTES: Above bill history from Division of Legislative Information's *FINAL LEGISLATIVE BILL INFORMATION, 1989 SESSIONS*. Staff Analyses for bills amended beyond final committee action may not be in accordance with the enacted law. Journal page numbers (HJ & SJ) refer to daily Journals and may not be the same as final bound Journals.

DATE: June 9, 1989

HOUSE OF REPRESENTATIVES
COMMITTEE ON FINANCE AND TAXATION
FINAL STAFF ANALYSIS & ECONOMIC IMPACT STATEMENT

BILL #: HB 423

RELATING TO: Ad valorem homestead tax exemption applications

SPONSOR(S): Representative Rehm

EFFECTIVE DATE: January 1, 1990

DATE BECAME LAW:

CHAPTER #: 89-XXX, Laws of Florida

COMPANION BILL(S): CS/SB 256

OTHER COMMITTEES OF REFERENCE: (1) Appropriations
(2)

I. SUMMARY:

A. PRESENT SITUATION:

Initial or original homestead exemption applications are presently being filed in property appraisers' offices throughout the state between January 1 and March 1 of each year. Failure to make application by March 1 constitutes a waiver of the exemption privilege for that year. It is reported by the sponsor that this two month filing period creates an administrative problem for some property appraisers.

Section 196.011(5), Fla. Stat., currently provides that 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 of Revenue. The short form requires the applicant to affirm that the use of the property and his status as a permanent resident have not changed since the initial application.

B. EFFECT OF PROPOSED CHANGES:

At the option of the property appraiser, initial or original applications for homestead exemption for the succeeding year may be accepted after March 1. Reapplication on a short form as authorized by s. 196.011(5) is required of the applicant in the succeeding year to affirm that the use of the property and his status as a permanent resident have not changed since the initial application filed after March 1 of the previous year. Once the initial application and reapplication have been granted, the property may qualify for the exemption in each succeeding year by

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renewal application or automatic renewal, as the case may be in the particular county involved.

C. SECTION-BY-SECTION ANALYSIS:

Section 1. Authorizes property appraisers, at their option, to accept after March 1 initial or original applications for homestead exemption for the succeeding year. Reapplication on a short form will be required after January 1 of the year for which the application is filed to affirm that the use of the property and the applicant's status as a permanent resident have not changed since the initial application.

Section 2. Provides a January 1, 1990 effective date.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring or First Year Start-Up Effects:

None

2. Recurring or Annualized Continuation Effects:

None

3. Long Run Effects Other Than Normal Growth:

None

4. Appropriations Consequences:

None

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring or First Year Start-Up Effects:

Indeterminate.

2. Recurring or Annualized Continuation Effects:

Indeterminate.

3. Long Run Effects Other Than Normal Growth:

None

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

None

2. Direct Private Sector Benefits:

In those counties opting for the procedure, the bill will enable individuals moving into new residences to file the appropriate papers declaring homestead throughout the year. A reapplication on the short form will still be necessary in the succeeding year.

3. Effects on Competition, Private Enterprise, and Employment Markets:

None

D. FISCAL COMMENTS:

III. LONG RANGE CONSEQUENCES:

The bill does not affect the State Comprehensive Plan.

IV. COMMENTS:

Arguably, a mechanism is presently in the statutes that could be used to alleviate the long lines a property appraiser may experience during the first two months of the year. An appraiser could simply accept initial homestead applications after March 1 and deny the applications for not being timely filed for the current year. This will enable the applicant to simply reapply on the short form for the succeeding year, a procedure provided for in the instant bill.

In addition, an appraiser could administratively within his own office devise a method to alleviate long lines. For example, an appraiser could keep a list of property transfers occurring after March 1 which appear to be homestead. Towards the end of the year, the appraiser could send these new residents applications/affidavits for homestead which could be executed and mailed to the appraiser after January 1. There is presently no requirement in the statutes that an individual physically go to the courthouse to declare homestead.

V. SIGNATURES:

SUBSTANTIVE COMMITTEE:

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