

## Legislative Property -Related Priorities 2007

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<u>Subject</u>	<u>Number</u>	<u>Sponsor/Description</u>
<b>? ? PROPERTY TAXES/ ASSESSMENTS/ APPROACHES</b>		
	<b>? HJR 23</b>	Domino; <b>Homestead Property Assessments</b> ; Constitutional amendment regarding Assessments at less than just value within one Year after sale of homestead property
	<b>? HJR 75</b>	Allen; <b>Limitations on Assessments of Real Property</b> ; Constitutional amendment re: limitations on assessments on homestead Property; changes only by property appraiser Based on market data
	<b>HB 135</b>	Kiar; <b>Local Business Taxes</b> ; new rate structure Revisions to local business taxes by ordinance
	<b>SB 158</b>	Geller; <b>Homestead/Disaster Preparednes s</b> ; Disaster preparedness does not increase assessed Value of homestead property

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- HB 163** Anderson; **Just Valuation of Real Property** ;  
Deletes requirement for property appraisers to  
Consider highest & best use of property in just  
Value (See **SB 508**)
- ? **SJR 170** Geller; **Ad Valorem Tax/Valuing Property** ;  
Constitutional amendment providing for less than  
Just value assessment for homestead property  
Taken through eminent domain
- SB 220** Lynn; **Ad Valorem Taxation/Local Government** ;  
Restrictions on local government receiving ½ cent  
Sales tax related to millage rate levied (See **HB  
503**)
- HB 261** Lopez-Cantera; **Just Valuation/Factors to  
Consider** ; deletes requirement for property  
Appraisers to consider highest & best use in  
Just valuation; use income factor in income  
Producing properties in arriving at just value  
(See **SB 722**)
- HB 333** Policy & Budget Council; **Homestead Exemption** ;  
Revises amount of exemption for seniors per  
2006 election in Constitution; retroactive
- ? **SB 378** Fasano; **Residential & Commercial Property** ;  
Constitution amendment limiting assessments of  
Property at just value only to homestead property
- HB 389** Richter; **Proposed Property Tax Notices** ; must  
Include historic and proposed millage rates (See  
**SB 1470**)
- ? **SB 452** Dawson; **Homestead Exemption/Increase** ;  
Constitutional amendment to increase homestead  
Exemption from \$25,000 to \$50,000
- SB 454** Dawson; **Homestead Exemption/Increase** ;  
Increases amount of homestead exemption

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- ? **HB 459** Llorente; **Homestead Property Assessments**; Constitutional amendment to provide additional Circumstance for assessing homestead property at less than just value (See **SB 2204**)
- HB 473** Schenck; **Residential Property Just Valuation**; Provides for alternative methodology for assessing Just value of residential property; retroactive
- HB 501** Cusack; **Assessment of Homestead Property**; Hurricane preparedness does not increase property's Assessed value
- HB 503** Cusack; **Ad Valorem Taxation**; Restrictions on local government receiving ½ cent sales tax related to millage rate levied (See **SB 220**)
- SB 508** Fasano; **Real Property/Just Valuation**; Deletes requirement for property appraisers to Consider highest & best use of property in just Value (See **HB 163**)
- SB 532** Bennett; **Transfer of Real Property/Surtax**; Authorizes certain counties & municipalities to Levy surtax on documents that are subject to Excise tax
- ? **SJR 534** Bennett; **Homestead Property**; Constitutional Amendment allowing for portability of value of Residential between just value and assessed value; Increases amount of homestead exemption from \$25,000 to \$50,000 with first \$25,000 taxable and next \$50,000 exempt
- SB 538** Jones; **Ad Valorem Tax/Public Education**; Extends maximum duration of voted ad valorem Millage for school district operations (See **HB 579**)

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- ? **HJR 551** Schenck; **Valuation of Homestead Property**; Constitutional amendment assessing homestead Property at less than just value when taken by Eminent domain
- ? **HJR 571** Llorente; **Homestead Exemption**; Constitutional amendment that increases the homestead exemption from \$25,000 to \$50,000 (See **SB 2206**)
- HB 579** Anderson; **Ad Valorem Taxation for Public Education**; Extends maximum duration of voted ad Valorem millage for school district operations (See **SB 538**)
- HB 603** Brise; **Local Business Taxes**; authorizes use of tax Revenues to attract, retain or expand small business (See **SB 1418**)
- HB 617** Mahon; **Insurance Premium Taxes**; allows Taxation of gross receipts of title insurance
- ? **SJR 652** Baker; **Nonhomestead Assessment/Limitation** ; Constitutional amendment to limit increase of non-Homestead property to 5% per year until property Changes hands (See **HJR 751**)
- SB 656** Rich; **Local Business Taxes**; certain municipalities Can reclassify businesses and establish new tax Rates; does not prohibit municipality to decrease Or repeal local business tax
- ? **SJR 688** Geller; **Ad Valorem Tax/Valuing Property**; Constitutional amendment assessing homestead Property at less than just value when taken by Eminent domain
- ? **SJR 694** Saunders; **Homestead Property Assessment**; Constitutional amendment allows transfer of A portion of difference between current markets Value of homestead property & its current assessed Value to newly acquired homestead property

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- HB 715** Domino; **Special Election/Homestead Property**; Provides for a special election November, 2007, re: Homestead property assessments at less than just Value
- SB 722** Atwater; **Just Valuation/Factors to Consider**; Deletes requirement for property appraisers to consider highest & best use in just valuation; use income factor in income producing properties in arriving at just value (See **HB 261**)
- HJR 751** Bean; **Limitation on annual Increase in Assessed Value of Nonhomestead Property**; Constitutional Amendment to limit increase of nonhomestead property to 5% per year until property changes hands (See **SJR 652**)
- ? **SB 786** Garcia; **Property Tax Administration**; SHELL
- ? **SB 788** Garcia; **Property Tax Administration**; SHELL
- ? **SB 790** Garcia; **Property Tax Administration**; SHELL
- SB 852** Fasano; **Residential Property Just Valuation**; Provides for alternative methodology for assessing Just value of residential property
- ? **SB 888** Posey; **Property Assessments/Limitations**; Constitutional amendment to provide that Limitations on assessments that apply to homestead Property shall apply to all real property
- SB 890** Posey; **Property Assessments/Limitations**; Provides that limitations on assessments that apply to homestead property shall apply to all real property

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- ? **HJR 909** Needelman; **Ad Valorem Property Tax Repeal; Revised State Sale Tax, Annual Adjustment, Distribution; Bonded Indebtedness Protection** ; Repeals numerous provisions in the State Constitution repealing property taxes, increases Sales tax, etc.
- ? **SB 1020** Haridopolos; **Property Tax Administration** ; SHELL
- ? **SB 1022** Haridopolos; **Taxation** ; SHELL
- SB 1024** Haridopolos; **Homestead Exemption/Age 65 & Older** ; increase maximum amount of exemption to be granted by local government
- SB 1026** Community Affairs Committee; **Ad Valorem Tax/Disabled Veterans** ; implements a portion of the Constitution for disabled vets for homestead Exemption
- ? **SJR 1028** Haridopolos; **Ad Valorem Tax**; SHELL
- HB 1035** Waldman; **Tax Collector/Delinquent Tax Costs**; Requires taxpayers be informed of potential Additional costs of delinquent property taxes
- HB 1051** Mealor; **Property Tax Exemptions for Totally And Permanently Disable Persons** ; tax exemption For permanent disability due to blindness
- ? **SB 1102** Alexander; **State Revenues**; SHELL
- HB 1151** Fitzgerald; **Ad Valorem Taxation of Property Used to Provide Affordable Housing**; revises Provisions for ad valorem taxation of affordable Housing property
- SB 1194** Fasano; **Disabled Veterans/Ad Val Tax**; revises Veterans disability account and changes in property Based on degree of disability

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- ? **HJR 1207** Saunders; **Expanding Eligible Properties Classified and Assessed Solely on Basis of Character or Use**; Constitutional amendment Classifying deed or rent restricted property for Affordable housing; waterfront for commercial Fishing, etc.
- SB 1216** Wise; **Homestead Exemptions/Disabled Person**; Revises eligible property homestead exemption for permanently disabled
- ? **HB 1367** Poppell; **Classification of Property**; revises Provisions governing classification of ag land for Tax assessment purposes
- HB 1403** Patronis; **Ad Valorem Millage Rates**; rolls back Millage for increases or decreases in local government costs
- SB 1418** Wilson; **Local Business Tax Revenues**; specifies Additional uses of business tax revenues (See **HB 603**)
- ? **HJR 1461** Sands; **Homestead Assessed Value Reduction**; Constitutional amendment authorizes counties & Municipalities to reduce over 5 years up to \$100,000 in assessed value of property (See **SJR 1560**)
- SB 1466** Margolis; **Affordable Housing/Ad Valorem Taxes**; defers said taxes for affordable housing Under certain conditions; requires proof of Insurance, etc.
- SB 1470** Saunders; **Proposed Property Tax Notices**; Must include historic and proposed millage rates (See **HB 389**)

**PROPERTY TAXES/  
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- ? **SJR 1560** Ring; **Homestead Assessment/Reductions** ;  
Constitutional amendment to authorize reductions  
In assess value of homestead property by first  
Time buyers (See **HJR 1461**)
- SB 1744** Justice; **Legal Blindness/Homestead Exemption** ;  
Entitled to homestead exemption for legally blind
- SB 1746** Gaetz; **Ad Valorem Millage Rates**; allows for  
Annual roll back of millage rate
- SB 1910** Storms; **Ad Valorem Millage Rates**; adjustment  
To rolled-back millage rate based on % change in  
Consumer Price Index & population
- SB 1914** Storms; **Non-Ad Valorem Tax Assessments** ;  
Prohibits increase in assessment in certain cirum-  
Stances unless approved by voters or super majority  
Vote of governing body
- SB 2056** Storms; **Local Government Revenue Sharing** ;  
Additional condition for local governments to be  
Eligible for revenue sharing
- ? **SJR 2108** Baker; **Save Our Homes Valuation** ; Constitutional  
Amendment requiring Legislature to determine  
Just value of homestead property in SOH valuation
- ? **SB 2172** Baker; **Marine Facilities & Commercial  
Property** ; Constitutional amendment requiring  
Marine facilities to be assessed on current use;  
Limit increases in assessments on commercial  
Land to not less than 3%
- ? **SJR 2204** Villalobos; **Homestead Property Assessments** ;  
Constitutional amendment to provide additional  
Circumstance for assessing homestead property at  
less than just value (See **HB 459**)

**PROPERTY TAXES/  
ASSESSMENTS/  
APPROACHES**

- ? **SJR 2206** Villalobos; **Homestead Exemption/Increase** ; Constitutional amendment that increases the homestead exemption from \$25,000 to \$50,000 (See **HB 571**)
- ? **SJR 2270** Geller; **Homestead Property Assessment** ; Constitutional amendment regarding replacement Property assessed at less than just value of original
- SB 2292** Bennett; **Affordable Housing** ; certain nonprofit Entities exempt from ad valorem taxation; provides Assessment for 99 year ground leases
- SB 2320** Bennett; **Affordable Housing/Ad Valorem Taxation** ; revises Provisions for ad valorem taxation of affordable housing property
- SB 2412** Diaz de la Portilla; **Tax Collector/Delinquent Tax Costs** ; Requires taxpayers be informed of Potential additional costs of delinquent property Taxes
- SB 2480** Posey; **Tax on Rental or License Fees/Skybox** ; Repeals exemption on license fees for skyboxes
- SB 2764** Diaz de la Portilla; **Tax on Property Rental Fees/ Tax on Admissions** ; repeals tax exemption on Certain rental properties, ie. Sports stadiums, Convention centers, etc.
- SB 2814** Aronberg; **Rental Property Assessments** ; requires Property appraiser to assess certain rental property At its fair market value based solely upon income Derived from rental property

## ?? PROPERTY INSURANCE

- SB 260** Geller; **Reinsurance**; provides additional conditions Under which credit to ceding insurer is allowed (See **HB 2610**)
- HB 617** Mahon; **Insurance Premium Taxes**; subjects Gross receipts of certain title insurance to taxation (See **SB 2486**)
- ? **HB 691** Allen; **Property Insurance Pilot Program**; uses Sales tax for wind-deductible reimbursement for Named storms; public/private cooperative
- ? **HB 949** Long; **Property Insurance**; revises reinsurance Requirements with respect to private companies Taking policies from Citizens Insurance (See **SB 2650 & SB 2806**)
- ? **HB 1053** Anderson and Cusack; **Insurance Premiums**; Creates Insurance Premium Relief Grant Program To mitigate steep premium increases on homestead Properties of moderate income persons
- ? **HB 1267** Robaina; **Citizens Property Insurance Corporation**; authorizes various major changes to Citizens' coverage (See **SB 2498**)
- ? **HB 1307** Saunders; **Property Insurance**; prohibition of many insurance carriers from out of state insurers under certain conditions, denial of coverage, etc.; revises Citizens Insurance Co. coverage
- HB 1537** Grant; **Hurricane Damage Mitigation Programs**; Transfers hurricane mitigation program from DFS To DCA and redesignates program with funding
- HB 1547** Evers; **Insurance**; reorganizes how insurance is Handled in this state
- HB 1549** Rivera; **Insurers**; extends interval at which insurers Must be examined by OIR; deletes option for audit Report from CPA in lieu of OIR audit

## PROPERTY INSURANCE

<b>SB 2486</b>	Haridopolos; <b>Insurance Premium Taxes</b> ; subjects Gross receipts of certain title insurance to taxation (See <b>HB 617</b> )
? <b>SB 2498</b>	Garcia; <b>Citizens Property Insurance Corporation</b> ; authorizes various major changes to Citizens' coverage (See <b>HB 1267</b> )
<b>SB 2610</b>	Geller; <b>Reinsurance/Credit</b> ; provides additional conditions under which credit to ceding insurer is allowed (See <b>SB 260</b> )
? <b>SB 2650</b>	Deutch; <b>Property Insurance/Reinsurance</b> ; revises Reinsurance requirements with respect to private Companies taking policies from Citizens Insurance (See <b>HB 949 &amp; SB 2806</b> )
<b>SB 2688</b>	Constantine; <b>Windstorm Loss Mitigation/ Premium Discounts Study</b> ; requires a study On windstorm reduction measures as affecting Property values and premiums
? <b>SB 2806</b>	Deutch; <b>Property Insurance/Reinsurance</b> ; revises Reinsurance requirements with respect to private Companies taking policies from Citizens Insurance (See <b>HB 949 &amp; SB 2650</b> )

\* ALL SENATE BILLS ARE EVEN NUMBERED/HOUSE BILLS ODD NUMBERED

\*\* SB – Senate Bill          HB – House Bill          S or HJR – Senate/House Joint Resolution  
HM – House Memorial

\*\*\* SHELL is a bill holding a space for language on a specific subject during session