

2017 FLORIDA LEGISLATIVE REAL PROPERTY SUMMARY

**By: Michael J. Gelfand, Esq.
Gelfand & Arpe, P.A.
West Palm Beach, Florida**

The 2017 Florida Legislative Session ended with understatement. That might have been a good thing! Both the Florida House of Representatives and the Florida Senate came to agreement on what were supposed to be deal-breakers, including the budget.

Then swiftly turning like an unpredictable hurricane track, the Governor vetoed many budget line items, including K-12 education funding. This was followed by special Legislative Session resolving disputes by authorizing many special spending projects.

In the Real Property realm, this year was topsy-turvy. Wherever one stood on policy, legislation appears to have created unknowns and impossibilities, undermining the ability to “do business” with reasonable certainty and, despite everyone’s seeming distain for litigation, likely leading to courts to sort it out. Thus, as with all legislative summaries, it is noted that the courts have not interpreted these Bills.

Moving forward, this outline provides is a short summary, briefly identifying Bills anticipated to become law which are anticipated to impact the real property practitioner with selected commentary. All Bills that become law are effective July 1, 2017, unless stated otherwise.

This Summary arranges Bills initially by collecting community association related Bills, and then general real estate related Bills by Bill number, followed by House Joint Resolutions. Bill titles and numbers in this outline have embedded hyperlinks to allow easy access to Bill and Law text. The terms SB = Senate Bill; and, HB = House Bill. Bills that have become law as of this Memorandum’s print deadline are indicated by a parenthetical including the 2017 Florida Law number.

Practitioners should review the actual Bill and Law texts. Hyperlinks to the Bills and Laws when available are embedded in the titles below. Duplicates of the Bills, and the Laws when they become law, are to posted at: <http://www.gelfandarpe.com/resources/statutory-update-2017/>

COMMUNITY ASSOCIATION RELATED BILLS

ESTOPPEL CERTIFICATES --- SB 398 [\(Florida Laws 2017-093\)](#)

As an introduction, an estoppel certificate is a document, on paper or electronic, sometimes called an estoppel letter. The buyer of, or mortgage lender for, a parcel traditionally seeks the certificate to confirm the amount owed to the association administering the community,

and usually identifying the next regular and special assessment levied and due. These certificates are important because a sale or refinancing frequently will not occur if the letter is not available to confirm that the buyer or lender will not owe have to pay more money than expected.

The preparation and issuance of estoppel certificates by Florida condominium, homeowners' and cooperative associations, governed respectively by Chapters 718, 719 and 720 Florida Statutes, is drastically changed. This Bill, amending Sections 718.116, 719.108, and 720.30851, mandates contents, effectiveness, timing, and refunds charges for estoppel certificates.

Carefully consider what efforts must be undertaken in advance of the law's effective date to allow for a smooth transition. There are mileposts such as a board of directors' resolution authorizing a fee, and creation of forms. It is recognized that there are many incongruities in the statute, including the statement that a unit is a "member" of an Association; however, those matters should not inhibit associations from planning and taking action.

Notice. Estoppel requests may be transmitted by an owner, mortgage holder or either of their designees. Transmittal may be in writing or electronically. The Association's website must identify the name of the person or entity designated to receive estoppel certificate requests, together with the street or e-mail address for receipt. To avoid misplaced requests, An Association may desire to create dedicated email addresses for requests, and policies as to how requests are handled upon receipt.

Response. Within ten days of a request an estoppel certificate must be delivered to the requestor on the date issued by hand delivery, United States Postal Service regular mail, or e-mail.

Who: The Association may be bound by an estoppel certificate issued by any: Association director, authorized agent or representative; and, any management company employee, authorized representative authorized agent. Associations should consider policies limiting who communicates information. The Association waives amounts due in excess of what is stated in the certificate from any person, and successors, who rely on the certificate in good faith.

Contents. Estoppel certificates must contain, in addition to the date of issuance, unit/parcel owner name, unit/parcel number of the requesting owner, regular assessment amount, paid through date and next installment, the following:

- Parking space or garage number.
 - Fee for certificate.
 - Name of requester.
 - If there is a delinquent amount the name and contact information of the attorney handling.
 - If monies are due on the date of issuance, an itemization of all amounts due together with amounts coming due
- through the effective date of the certificate.
 - Additional assessments and other monies scheduled to be due within the effective period of the certificate.
 - Capital contribution requirements.
 - Use restriction violations noticed to the owner.
 - Transfer approval requirements, and,

- Association insurance contact information.
- Officer or authorized agent signature.

Associations will want to gather the general information now, and enact a process to regularly update, and provide the information to counsel, as well as determine how to gather unit specific information, such as violation information.

Effective Date. An estoppel certificate is to have effective period of 30 days if sent by e-mail and 35 days if sent by regular mail. Associations will want to ensure that the certificate includes all future accruing items within those deadlines.

Fees. If a fee is charged, then the Board of Directors must adopt a resolution in writing authorizing the collection of a fee which may not exceed:

- Base: \$250.00 if no delinquent amounts are due to the Association.
- Timing: An additional \$100.00, for a three day expedited period.
- Delinquency: An additional \$150.00, if there is a delinquent amount is owed.

These amounts are to be adjusted every five years in the same manner as the Consumer Price Index changes. Multiple units from the same seller have additional limitations. No preparation fees may be charged: if a certificate is not provided within 10 business days of the request; nor, for an amended certificate. An association must have an authorizing resolution or written contract adopted by July 1, 2017.

Reimbursement. The statutory right to a non-payor owner to be reimbursed the certificate fee if a sale or mortgage of a unit does not close within thirty days after the anticipated closing date cannot be waived. If there is litigation over the right to reimbursement, the prevailing party is entitled to attorney's fees and costs.

Binding authority. The Association will be bound in most instances by the information contained in the certificate.

CONDOMINIUMS --- HB 1237 **(Florida Laws 2017-188)**

HB 1237 seeks to create many criminal and claim thresholds that will lead many directors to confirm insurance coverage, procedures, and management. Many condominium associations will have to revise election and recording keeping, and create Internet webpages. This law applies only to Florida condominium associations, not to homeowners' associations.

Criminal Penalties. Sections 718.111(2)(a) and (d) create criminal penalties for a number of matters:

- Forgery of a ballot envelope;
- Forgery of a voting certificate;
- Theft or embezzlement of funds;
- Destruction of an official record; and,

- Refusing to allow inspection or copying of an official record within time periods.

Charged, not convicted, requires removal from office and the vacancy is to be filled during the pending of the case and the accused being disqualified to serve until the charge is resolved. If there is no finding of guilt, then the accused is reinstated as a director, assuming that there is a term remaining.

Conflict of Interests. Section 718.111(8)(b) will prohibit a condominium association from hiring an attorney that represents that association's management company. Gelfand & Arpe has a policy from its start in 1991 of not representing management companies, as well as other vendors to associations, and residential lenders and developers to avoid conflicts of interest and questions of loyalty. As this law will require separate counsel management and an association when a claim is filed, it is anticipated that this change will increase insurance premiums.

Unit Purchases. Section 718.111(9) will prohibit a condominium association's directors, managers and management companies from purchasing a unit in a condominium at that association's lien foreclosure sale, or as a result of a deed in lieu of foreclosure, except for timeshares.

Records. Section 718.111(12)(a) seeks to require bids to be kept as accounting records for seven years, rather than just one year. Inspection of records is expanded to allow a member's authorized representative to inspect. Renters will be able to review the association's bylaws and rules. In addition to paper records, electronic records of voting are to be maintained for one year.

Internet. Section 718.111(12)(g) mandates that condominium associations governing 150 or more units, excepting timeshares, must have an internet site, effective July 1, 2018, upon which shall be posted digital copies, protected or restricted information redacted before posting of the association's:

- Governing documents;
- Management agreement;
- Leases and other contracts obligating the association or the unit owners;
- Annual budget;
- Financial report;
- Certification of directors;
- All contracts between the association and any director, officer, corporation of the association;
- Certain contractor documents regarding a conflict of interest;
- Unit owner meeting notices, agendas and documents to be approved
- Board of directors' meeting notices and agendas.

The administration of the website is regulated, including access of usernames and passwords to unit owners. Notice of meetings on a website may be set by association rule in addition to notice otherwise required which must follow the statutory e-notice requirements.

Financial Statements. Section 718.111(13) rescinds the small association, less than 50 units, option to prepare a report of cash receipts and expenditures in lieu of financial statements. If financial statements are not provided to an owner within five business days of a written request,

and if the Division of Condominiums confirms that failure, then the Division is mandated to require the association to provide the report within the next five business days. If the association fails to comply with the Division's request, the association's members may not waive a financial reporting requirement.

Debit Cards. Section 718.111(15) prohibits condominium associations from using debit cards, and if a debit card is utilized for a "not lawful obligation" the user may be prosecuted.

Elections. Section 718.112(2)(d) prohibits a condominium association director from serving more than four consecutive two-year terms unless: two-thirds of all voting interests approve, or there are not enough eligible candidates. This may lead to amendments rescinding staggered two year terms. There is no express prohibition on the length of time a director may serve one-year terms.

Recall. Section 718.1112(j) deletes a condominium association board of directors' certification process, requiring a recalled director to provide records within 10 business days after the vote. Assuming that the Legislature did not intend for a properly elected director to be removed based upon an insufficient petition, for example not containing enough signatures, the changes would appear to push associations to file a lawsuit seeking a declaratory judgment because the recall arbitration process in the circumstances has been rescinded.

Conflicts. Section 718.112(2)(p) prohibits employment or a contract with condominium association provider that is owned or operated by a director or any person who has a financial relationship with a director or officer, or a close relative as defined, except if the ownership interest is less than 1%.

Arbitration. Section 718.1255(4) allows private arbitrators, generally credentialed bar members. An arbitrator under this provision must provide a hearing within 30 days of being designated, and arbitration decisions shall be rendered within 30 days after the final hearing or suffer the cancellation of the arbitrator's certification.

Management Limitations. Section 718.3025 prohibits a condominium association maintenance or management company, and directors and officers of those entities, from purchasing a unit in a condominium administered by the association at a lien assessment foreclosure sale or obtaining a deed in lieu of foreclosure. Management contracts may be canceled by majority of the unit owners other than the contracting party if the contracting party owns 50% of the unit.

Conflicts. Section 718.3027 regulates a condominium association directors' and officers' conflicts of interest, including disclosure of "any activity that may reasonably be construed to be a conflict of interest." A rebuttable presumption of a conflict is created under certain circumstances, such as an officer, director or relative of either: entering into a contract with the association; or holds an interest in an entity conducting business with the association. A contract proposal that would generate a conflict must be stated on the contract. If the board of directors votes against a contract with a related entity, then the director must provide a written disclaimer of intent to pursue the matter or "withdraw from office." Noncompliance results in an automatic removal from office creating a vacancy. If there is a conflict to be considered by the association's

board of directors, the director and a director's relative with the conflict may attend and present to the board; however, after the presentation, the director and relative must leave the meeting.

Voting Suspension. Section 718.303(5) permits suspension of voting rights when an condominium unit owner's monetary obligations to the condominium association are \$1,000 or more.

Receivers. Section 718.303(8) prohibits a receiver from exercising unit voting rights when a condominium unit is in receivership.

Ombudsman. Section 718.5012(5) is expanded to allow the Condominium Ombudsman to review secret ballots cast at an association meeting.

Finances. Section 718.71 is created to require condominium associations to file an annual report including the names of the association's financial institutions which report may be also be obtained by members.

COMMUNITY ASSOCIATIONS --- HB 653

A potpourri of issues for the different types of Florida community associations is addressed. Many provisions of HB 1237, addressed above, are repeated in this Bill. Notable matters not duplicated are stated below.

Fire Sprinklers. In response to unnecessarily alarmist calls that all condominium associations had to install fire sprinklers or undertake expensive and time consuming meetings, Section 718.112(2)(l) and 719.1055 are clarified concerning for condominium and cooperative building retrofitting. Condominium and cooperative associations operating buildings of three stories or more without a common area/common element sprinkler system shall affix a state fire marshal approved sign or symbol to warn fire control and other emergency operation personnel of the lack of a fire sprinkler system. The fire marshal shall also specify the timing for and location of installation. Failure to properly and timely install the sign or symbol may result in penalties including an order to vacate.

- For condominium and cooperative buildings 75 feet or less in height there is no obligation to retrofit to install fire sprinkler or other engineered life safety systems. No fire sprinkler or other engineered life safety retrofitting opt out vote is necessary, clarifying the existing law.
- For residential condominium and cooperative buildings greater than 75 feet in height, calculated from the lowest fire department vehicle access to the floor of the highest occupiable story, retrofitting may be waived by two thirds vote of all voting interests.

The retrofitting deadline for residential fire sprinklers and other engineered systems is extended to January 1, 2022, opt out votes being required by December 31, 2018. Residential associations that have not obtained an opt out vote by December 31, 2018, must initiate building permit applications for compliance no later than December 31, 2021. Meeting procedures to obtain opt

outs are also clarified, including allowing a new opt out vote if the prior vote was not successful. Timeshare condominiums are not governed by this change.

Alterations. Section 718.113 is amended to clarify that condominium associations without declaration provisions allowing alterations may approve alterations by 75% of the total voting interests for commencement of the alterations. This provision is effective upon the bill becoming law.

Termination. Section 718.117 is amended to outline Legislative goals for termination which must be reflected in the plan of termination, including maintenance and repair of stormwater and conservation areas, avoid covenants preventing productive use of property, protect health and safety by preventing derelict and abandoned property, provide for fair treatment and compensation for individuals, preserve the local tax base and protections of homestead property. The “optional” termination of a condominium, that being one not required by casualty or impossibility, is thus restricted, including:

- The Division of Condominiums must find that the termination plan meets statutory requirements which
- The termination plan must be approved by least 80% of the total voting interests and not objected to by more than 5% of the total voting interests.
- If a termination plan fails to obtain the required approval, a new plan may not be considered for 24 months.
- A plan for a conversion condominium cannot be considered until 10 years after recording the declaration unless there is no owner objection.
- The payment to a unit owner of the unit’s fair market value which is no less than the owner’s purchase price, is extended to any owner of a unit with a homestead tax exemption, not limited to the original non-developer purchaser nor dependent upon the status of the unit’s mortgage or obligations to the association
- A plan of termination must identify each person or entity that owns 25% or more of the units, and each of those entities, each person or entity that who owns or controls more than 10% of that entity.
- The economic waste or impossibility termination provisions of Section 718.117(2) do not applying to optional termination efforts.

The termination statute is stated as clarification to apply to all condominiums existing on and after July 1, 2007, and the changes in this Bill are stated to apply to all condominiums. Note that SB 1520 also addresses termination issues.

Bulk and Assignee Buyers. Section 718.707 is amended to repeal the 2018 sunseting of the “Distressed Condominium Relief Act.”

Cooperative Administration. Section 719.106 incorporates Condominium Act provisions prohibiting co-owners of the unit simultaneously serving as directors unless they own more than one unit or there are not enough eligible candidates for director. Directors may utilize email to communicate but not to cast a vote. Notices of meetings to levy assessments must have specific notice requirements. Website notice of meetings is also addressed. An officer or director more

than 90 days delinquent of a monetary obligation to the association shall vacate his or her position.

Cooperative Data Services. Section 719.107 is amended to provide that cooperative associations may contract for communication services such as internet and cable television as do condominium associations, including providing that contracts may be canceled by a majority vote of members pursuant to a time schedule.

Homeowners' Elections. Section 720.306(9)(a) allows homeowners' associations to forgo elections when advance nominations are required with no write-ins and there is not a sufficient number of candidates for a contested election.

Homeowners' Assessments. Section 720.3085(3)(b) will parallel the Condominium Act's restrictive endorsement limitation, acceptance of payment will not compromise the Association's remaining claims.

TIMESHARES SB 818 **(Florida Laws 2017-22)**

Section 721.05(21) clarifies the term "interest holder" and defines "interest holder" as not including an interest subject to a multistate timeshare plan as well as underlying fee owners as well as the owners of mortgages or judgments. Section 721.08 is also clarified to provide that a timeshare instrument or declaration or similar instrument does not trigger the need for a non-disturbance and notice to creditors instrument. Section 721.125 regarding termination provides that the Association's corporate status does not change if there is a separate owners' association. The reasonable fees for a termination trustee are to be paid, including reasonable fees of attorneys and other professionals be paid by the tenants-in-common. The termination trustee shall adopt reasonable procedures to implement a partition sale. If a plan is terminated without simultaneously terminating the condominium or timeshare a majority of the tenants-in-common of a unit shall designate a voting representative for the unit. Section 721.1255 seeks to provide termination provisions for older timeshare properties having automatic termination provisions. Unless otherwise provided in the termination instrument, consent of 66% of all voting interest is required for a termination, and the quorum is 50% or less as provided in the association's documents.

CONDOMINIUM TERMINATIONS --- SB 1520 **(Florida Laws 2017-122)**

The process for terminating condominiums parallels the provisions of HB 653, reviewed above. In addition, optional terminations are required to be approved by the Division of Condominiums. The Division's examination to confirm procedural sufficiency shall be completed and reported to the petitioner within 45 days of receipt, and if not, then there is a presumption of acceptance. As part of the clarification process the law is stated to apply to all condominiums. The Division is provided a budget for hiring a full-time employee to assist in implementation.

GENERAL REAL PROPERTY RELATED BILLS

PUBLIC RECORDS --- SB 80

(Florida Law 2017-21)

Attorney's fees may be levied against an agency unlawfully delaying or denying access to records if written notice was provided to the agency's custodian at least five business days before filing suit, excluding Saturdays, Sundays and legal holidays; however, notice is not required if the agency did not prominently post the agency's primary contact information. If there was an improper purpose for the inspection, the cost of enforcement shall be awarded against the complainant and in favor of the agency. Improper purpose is "primarily to cause a violation of this chapter or for a frivolous purpose." The law is effective for requests made on or after the effective date.

RENEWABLE ENERGY SOURCE DEVICES --- SB 90

(Florida Laws 2017-118)

The regulation of solar energy is addressed, including amending Section 193.624 to expand definitions including solar devices and components. Section 196.182 exempts from ad valorem taxation 80% of the energy source device's value if installed on real property after January 1, 2018 or was otherwise installed for a municipal project; though, there are exceptions, including if installed in "a fiscally constrained county." A new part is created for the regulation of Distributed Energy Distribution Systems.

FICTITIOUS NAME REGISTRATION --- HB 169

(Florida Law 2017-47)

Section 865.09 is amended to update the manner of registration of fictitious names, including entity registrations, providing for general partnership registration by the partner's partners. Registrations are valid for up to five years.

SELF SERVICE STORAGE FACILITIES --- HB 357

(Florida Law 2017-82)

Section 83.806 is revised to allow lien sales on property to be undertaken on a public website customarily used for personal property auctions. A rental agreement's limitation on the value of property stored is deemed to be the maximum value if a lien is claimed on stored items including a motor vehicle or watercraft. Towing of the vehicle or watercraft does not create liability in the facility or unit owner once the wrecker takes possession; however, the wrecker must comply with notification of sale requirements of Section 713.78. Section 83.808 is amended to provide that late fees may be charged, \$20.00 or 20% of the monthly rent, whichever is greater, is deemed reasonable.

CONSTRUCTION CLAIM LIMITATIONS --- HB 377

(Florida Laws 2017-101)

Section 95.11(3)(c) is amended to limit the time for bringing a claim for construction defects by defining the triggered as the later of: the certificate of occupancy; abandonment; or, completion or termination of the contract. "Completion of contract" is limited to mean the date of final performance of contracted services or the date that final payment becomes due. The actual date of final payment is no longer relevant. This law is to affect claims accruing on and after July 1, 2017.

NOTARIES PUBLIC --- HB 401
(Florida Law 2017-17)

Section 117.05 is amended to expand the items that a Notary may rely upon for proving identification, which shall include a veteran's health identification card issued by the United States Department of Veteran Affairs.

TAX EXEMPTIONS FOR FIRST RESPONDERS
AND SURVIVING SPOUSES --- HB 455
(Florida Laws 2017-105)

Section 196.102 is created to provide real property tax exemption for the homestead of a first responder, and a responder's surviving spouse, if injured during the line of duty.

DEPARTMENT OF AGRICULTURE/SURVEYING AND MAPPING --- HB 467
(Florida Law 2017-85)

Section 472.005 is amended to include within licensed conduct, orientation of approved and unimproved real property, and appurtenances and personal property attached thereto, including acreage and Condominiums.

ESTATES --- SB 724
(Florida Laws 2017-121)

The elective estate of a decedent to which a surviving spouse may make a claim is expanded to include the value of a protected homestead unless the surviving spouse provides a valid waiver and does not receive any interest in the homestead. The homestead is to be valued, if the surviving spouse receives: a fee simple interest, then the fair market value on the date of death; a life estate or half of an interest as a tenant in common as provided in Section 734.401(2), then one half of the fair market value as of the date of death; and, another interest even though validly waiving rights, then the fair market value. Liens and security interests which are not otherwise payable from the elective estate are deducted. If a required contribution to an elective share is not paid within two years after the date of decedent's death, then interest at the statutory rate shall accrue. Attorney's fees may be awarded as in chancery actions.

ACCESSABILITY --- HB 727
(Florida Laws 2017-139)

Section 553.5141 is created to allow facilities subject to the Americans with Disabilities Act to file a certificate of conformity with the Act, or of a plan of remediation, to comply. It purports to require a court hearing a claim of violation of the Act to take the certificate filing into account, and when considering an award of attorney's fees whether the complaint was filed in good faith.

DBPR FEES--- HB 741
(Florida Laws 2017-29)

Licenses administered by the Department of Business and Professional Regulation that are in a delinquent status are to be charged an additional \$25.00 when the licensee applies for active or inactive status.

FLOOD INSURANCE --- HB 813
(Florida Laws 2017-142)

Revising the regulation of flood insurance, personal lines residential coverage insurers may qualify to issue excess coverage for flood damage, including written notice to the applicant. The sunseting of non-excess coverage filing criteria has been extended from 2019 to October 1, 2025. Surplus line coverage criteria has been extended from 2017 to July 1, 2019, subject to early termination if the Commissioner of Insurance Regulation determines that there is a sufficient market.

APPRAISERS --- HB 927
(Florida Laws 2017-30)

The regulation of appraisal efforts is revised. "Distance learning" is allowed for educational requirements. Requirements for regulated Appraisal Management Companies are narrowed to those overseeing in one year at least twenty-five appraisers, or fifteen in state, and redefining their "Appraiser Panels." An "evaluation" is recognized as a valuation allowed by a federal financial institutions but which cannot be referred to as an "appraisal." A "federally regulated appraisal management company" is "an appraisal management company that is owned and controlled by an insured depository institution, as defined in 12 U.S.C. §1813, and regulated by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation."

POLLUTION --- SB 1018
(Florida Law 2017-95)

The Public Notice of Pollution Act, created by Section 403.076 *et. seq.* seeks to define a "reportable pollution release" and itemize owner and operator responsibilities, including notification to a state agency in particular if pollution migrates outside the property boundaries, and providing for department and state responses. Applications for advanced cleanup are also addressed.

UNMANNED DEVICES --- HB 1027
[\(Florida Laws 2017-150\)](#)

A “personal delivery device” is defined as electronically powered with a maximum speed of ten miles an hour and may or may not have active control or monitoring. A device, if permitted by federal law, may operate on county or municipal roadways, sidewalks and crosswalks, and must follow traffic and pedestrian laws and devices. Liability coverage of at least \$100,000 is required. Section 330.414 is created for unmanned aircraft systems to be allowed use within a defined critical infrastructure facility. Unmanned aircraft may not be weaponized.

CHARITABLE TRUSTS --- HB 1379
[\(Florida Laws 2017-155\)](#)

The Probate Code is amended to provide that the State Attorney General has standing to assert the rights of trusts in certain proceedings, and providing for notice to the Attorney General of proceedings.

VESSELS --- SB 7043
[\(Florida Laws 2017-163\)](#)

Administrative rules authorizing multiple vessel dockages on sovereignty submerged land within a private multi-family development are effectively grandfathered if in use by January 1, 1998. Derelict vessels are defined. Prohibited anchoring or mooring areas are also defined, including within 150 feet of a marina, boat ramp or other vessel launching or loading facility, subject to exceptions. Special weather conditions creating unreasonable risk of harm justify temporary anchoring or mooring; however, hurricane and tropical storm conditions end upon warning expiring. Section 327.46 is amended to limit boating to adjacent Florida waters to protect seagrass. Section 327.60 may allow local governments to mandate sewage pump out service proof for installation.

TITLE INSURANCE --- HB 7067
[\(Florida Laws 2017-34, Effective October 1, 2017\)](#)

The sunseting of confidentiality of title insurers’ proprietary information filed with State is repealed, but broadening the exception of “publicly disclosed” and redefining “financial information” regulated.

HOMESTEAD TAXATION IMPLEMENTATION --- HB 7107
[\(Florida Laws 2017-35, Effective for the 2019 Tax Roll\)](#)

This provides a schedule for implementing an increase in the Homestead real property tax exemption increase of up to \$25,000.00 for properties valued greater than \$100,000.00, and providing for increased legislative appropriations for “fiscally constrained counties” adversely impacted by the exemption increase.

TAXATION --- HB 7109
(Florida Laws 2017- 36)

Aged Housing. Section 196.1975 will require not-for-profit corporations operating homes for the aged seeking an ad valorem exemption to annually file with an affidavit stating each occupant's income, not including totally and permanently disabled veterans which is prima facie proof of that income subject to the property appraiser's right to seek supplemental documentation.

Affordable Housing. Section 196.1978 grants to multi-family charitable housing a 50% ad valorem tax discount after the fifteenth completed year of affordable housing property, and extremely low income, very low income and low income limits if greater than seventy units, subject to agreement with the Florida Housing Finance Corporation.

Charter Schools. Section 196.1983 clarifies a charter school's exemption from ad valorem taxes, requiring the landlord's affidavit to confirm the manner in which the funds are handled.

Rental Sales Tax. Section 212.031(1)(c) reduces the sales tax on rental of real property from 6% to 5.8%. The tax rate is that in effect at time of occupancy, not payment, regardless of lease acceleration provisions.

HOMESTEAD EXEMPTIONS --- HJR 21

To be presented to the voters as an amendment to the Florida Constitution, the 10% maximum valuation increase for non-homestead property taxes is to be made permanent.

HOMESTEAD TAXATION --- HJR 7105

To be presented to the voters as an amendment to the Florida Constitution is a proposed increase in the homestead exemption to \$100,000.

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