

To: Property Appraisers, County Commissioners, Taxing Authorities,  
Interested Parties  
From: James McAdams  
Date: July 9, 2010  
Bulletin: PTO 10-16

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Appropriations to Offset Reductions in Ad Valorem Tax Revenue in Fiscally  
Constrained Counties**

The 2010 Legislature enacted Chapter 2010-166, Laws of Florida, (HB 5801) effective May 28, 2010. Section 9 reenacts Section 218.12, Florida Statutes, so that it will not expire on July 1, 2010, and removes the specific year of when homesteads are to be established and allows any year to apply.

Section 9. Notwithstanding section 25 of chapter 2009-82, Laws of Florida, subsection (3) of section 218.12, Florida Statutes, as created by section 24 of chapter 2009-82, Laws of Florida, shall not expire July 1, 2010, but is reenacted and amended to read (words stricken are deletions; words underlined are additions):

**218.12 Appropriations to offset reductions in ad valorem tax revenue in  
fiscally constrained counties.—**

**(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, ~~2009~~.**

The full text of the change can be accessed at: [http://laws.flrules.org/files/Ch\\_2010-166.pdf](http://laws.flrules.org/files/Ch_2010-166.pdf).

The Department of Revenue provides this bulletin for your general information. If you have questions regarding this matter, you may e-mail [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).