

By the Committee on Rules & Calendar and Representative  
Byrd

1                                   A bill to be entitled  
2           An act relating to the Florida Statutes;  
3           repealing various statutory provisions that  
4           have become obsolete, have had their effect,  
5           have served their purpose, or have been  
6           impliedly repealed or superseded; repealing s.  
7           28.15, F.S., relating to transfer of records  
8           from the former superior courts to the circuit  
9           courts; repealing ss. 55.08, 55.09, and 55.101,  
10          F.S., relating to conditions under which  
11          judgments and decrees entered prior to a  
12          certain date or under certain former provisions  
13          of law become liens; repealing s. 74.121, F.S.,  
14          relating to the effective date and  
15          applicability of ch. 65-369, Laws of Florida,  
16          which related to eminent domain proceedings;  
17          repealing s. 95.022, F.S., relating to the  
18          effective date of and a saving clause for ch.  
19          74-382, Laws of Florida, which related to  
20          limitations of actions; repealing s.  
21          117.05(3)(b), F.S., relating to the use of a  
22          rubber stamp type notary public seal by  
23          notaries reappointed on or after a certain  
24          date; amending s. 193.155, F.S., relating to  
25          homestead assessments, to clarify and remove  
26          obsolete language; repealing s. 196.011(13),  
27          F.S., relating to charitable organizations that  
28          failed to timely file for exemption from ad  
29          valorem taxation for the 1994 tax year;  
30          repealing s. 198.331, F.S., relating to the  
31          applicability of certain lien provisions to the

1           estates of decedents dying after a certain  
2           date; providing an effective date.

3

4 Be It Enacted by the Legislature of the State of Florida:

5

6           Section 1. Section 28.15, Florida Statutes, is  
7 repealed.

8           Section 2. Sections 55.08, 55.09, and 55.101, Florida  
9 Statutes, are repealed.

10           Section 3. Section 74.121, Florida Statutes, is  
11 repealed.

12           Section 4. Section 95.022, Florida Statutes, is  
13 repealed.

14           Section 5. Paragraph (b) of subsection (3) of section  
15 117.05, Florida Statutes, is repealed.

16           Section 6. Section 193.155, Florida Statutes, is  
17 amended to read:

18           193.155 Homestead assessments.--Homestead property  
19 shall be assessed at just value as of ~~January 1, 1994.~~  
20 ~~Property receiving the homestead exemption after January 1,~~  
21 ~~1994, shall be assessed at just value as of~~ January 1 of the  
22 first year in which the property receives the exemption.

23 Thereafter, determination of the assessed value of the  
24 property is subject to the following provisions:

25           (1) Beginning in ~~1995, or~~ the year following the year  
26 the property receives homestead exemption, ~~whichever is later,~~  
27 the property shall be reassessed annually on January 1. Any  
28 change resulting from such reassessment shall not exceed the  
29 lower of the following:

30           (a) Three percent of the assessed value of the  
31 property for the prior year; or

1 (b) The percentage change in the Consumer Price Index  
2 for All Urban Consumers, U.S. City Average, all items  
3 1967=100, or successor reports for the preceding calendar year  
4 as initially reported by the United States Department of  
5 Labor, Bureau of Labor Statistics.

6 (2) If the assessed value of the property as  
7 calculated under subsection (1) exceeds the just value, the  
8 assessed value of the property shall be lowered to the just  
9 value of the property.

10 (3) Except as provided in this subsection, property  
11 assessed under this section shall be assessed at just value as  
12 of January 1 of the year following a change of ownership.  
13 Thereafter, the annual changes in the assessed value of the  
14 property are subject to the limitations in subsections (1) and  
15 (2). For the purpose of this section, a change in ownership  
16 means any sale, foreclosure, or transfer of legal title or  
17 beneficial title in equity to any person, except as provided  
18 in this subsection. There is no change of ownership if:

19 (a) Subsequent to the change or transfer, the same  
20 person is entitled to the homestead exemption as was  
21 previously entitled and:

- 22 1. The transfer of title is to correct an error; or
- 23 2. The transfer is between legal and equitable title;

24 (b) The transfer is between husband and wife,  
25 including a transfer to a surviving spouse or a transfer due  
26 to a dissolution of marriage; or

27 ~~(c) The transfer occurs by operation of law under s.~~  
28 ~~732.4015; or~~

29 (c)~~(d)~~ Upon the death of the owner, the transfer is  
30 between the owner and another who is a permanent resident and  
31 is legally or naturally dependent upon the owner.

1           (4)(a) Changes, additions, or improvements to  
2 homestead property shall be assessed at just value as of ~~the~~  
3 ~~first~~ January 1 of the first year after the changes,  
4 additions, or improvements are substantially completed.

5           (b) Changes, additions, or improvements do not include  
6 replacement of a portion of real property damaged or destroyed  
7 by misfortune or calamity when the just value of the damaged  
8 or destroyed portion as replaced is not more than 125 percent  
9 of the just value of the damaged or destroyed portion. The  
10 value of any replaced real property, or portion thereof, which  
11 is in excess of 125 percent of the just value of the damaged  
12 or destroyed property shall be deemed to be a change,  
13 addition, or improvement. Replaced real property with a just  
14 value of less than 100 percent of the original property's just  
15 value shall be assessed pursuant to subsection (5).

16           (c) Changes, additions, or improvements include  
17 improvements made to common areas or other improvements made  
18 to property other than to the homestead property by the owner  
19 or by an owner association, which improvements directly  
20 benefit the homestead property. Such changes, additions, or  
21 improvements shall be assessed at just value, and the just  
22 value shall be apportioned among the parcels benefiting from  
23 the improvement.

24           (5) ~~If when~~ property is destroyed or removed and not  
25 replaced, the assessed value of the parcel shall be reduced by  
26 the assessed value attributable to the destroyed or removed  
27 property as of January 1 of the year following the destruction  
28 or removal.

29           (6) Only property that receives a homestead exemption  
30 is subject to this section. No portion of property that is  
31 assessed solely on the basis of character or use pursuant to

1 s. 193.461 or s. 193.501, or assessed pursuant to s. 193.505,  
2 is subject to this section. When property is assessed under s.  
3 193.461, s. 193.501, or s. 193.505 and contains a residence  
4 under the same ownership, the portion of the property  
5 consisting of the residence and curtilage must be assessed  
6 separately, pursuant to s. 193.011, for the assessment of the  
7 portion of the property consisting of the residence and  
8 curtilage to be subject to the limitation in this section.

9 (7) If a person received a homestead exemption limited  
10 to that person's proportionate interest in real property, the  
11 provisions of this section apply only to that interest.

12 (8) Erroneous assessments of homestead property  
13 assessed under this section may be corrected in the following  
14 manner:

15 (a) If errors are made in arriving at any annual  
16 assessment under this section due to a material mistake of  
17 fact concerning an essential characteristic of the property,  
18 the assessment must be recalculated for every such year.

19 (b) If changes, additions, or improvements are not  
20 assessed at just value as of the first January 1 after they  
21 were substantially completed, the property appraiser shall  
22 determine the just value for such changes, additions, or  
23 improvements for the year they were substantially completed.  
24 Assessments for subsequent years shall be corrected, applying  
25 this section if applicable.

26  
27 If back taxes are due pursuant to s. 193.092, the corrections  
28 made pursuant to this subsection shall be used to calculate  
29 such back taxes.

30 (9) If the property appraiser determines that for any  
31 year or years within the prior 10 years a person who was not

1 entitled to the homestead property assessment limitation  
2 granted under this section was granted the homestead property  
3 assessment limitation, the property appraiser making such  
4 determination shall record in the public records of the county  
5 a notice of tax lien against any property owned by that person  
6 in the county, and such property must be identified in the  
7 notice of tax lien. Such property that is situated in this  
8 state is subject to the unpaid taxes, plus a penalty of 50  
9 percent of the unpaid taxes for each year and 15 percent  
10 interest per annum. However, when a person entitled to  
11 exemption pursuant to s. 196.031 inadvertently receives the  
12 limitation pursuant to this section following a change of  
13 ownership, the assessment of such property must be corrected  
14 as provided in paragraph (8)(a), and the person need not pay  
15 the unpaid taxes, penalties, or interest.

16 Section 7. Subsection (13) of section 196.011, Florida  
17 Statutes, is repealed.

18 Section 8. Section 198.331, Florida Statutes, is  
19 repealed.

20 Section 9. This act shall take effect upon becoming a  
21 law.

22  
23  
24  
25  
26  
27  
28  
29  
30  
31

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

\*\*\*\*\*

HOUSE SUMMARY

Repeals various statutory provisions that have become obsolete, have had their effect, have served their purpose, or have been impliedly repealed or superseded. Repeals provisions relating to the transfer of records from the former superior courts to the circuit courts; conditions under which judgments and decrees entered prior to June 5, 1939, or under former s. 28.21(11) or former s. 28.221, F.S., become liens; the effective date and applicability of ch. 65-369, Laws of Florida, which related to eminent domain proceedings; the effective date of and a saving clause for ch. 74-382, Laws of Florida, which related to limitations of actions; the use of a rubber stamp type notary public seal by notaries reappointed on or after January 1, 1992; charitable organizations that failed to timely file for exemption from ad valorem taxation for the 1994 tax year; and the applicability of ss. 198.22 and 198.33, F.S., as amended by ch. 57-108, Laws of Florida, to the estates of decedents dying on or after October 1, 1933. Clarifies and removes obsolete language in provisions relating to homestead assessment procedures.