

HB 1219

2004

1                                   A bill to be entitled  
 2           An act relating to homestead assessments; amending s.  
 3           193.155, F.S.; providing an additional set of  
 4           circumstances in which a transfer of title to real  
 5           property occurs but there is no concomitant change of  
 6           ownership for the purpose of assessing the property value;  
 7           providing an effective date.

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

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 11           Section 1. Subsection (3) of section 193.155, Florida  
 12           Statutes, is amended to read:

13           193.155 Homestead assessments.--Homestead property shall  
 14           be assessed at just value as of January 1, 1994. Property  
 15           receiving the homestead exemption after January 1, 1994, shall  
 16           be assessed at just value as of January 1 of the year in which  
 17           the property receives the exemption.

18           (3) Except as provided in this subsection, property  
 19           assessed under this section shall be assessed at just value as  
 20           of January 1 of the year following a change of ownership.  
 21           Thereafter, the annual changes in the assessed value of the  
 22           property are subject to the limitations in subsections (1) and  
 23           (2). For the purpose of this section, a change in ownership  
 24           means any sale, foreclosure, or transfer of legal title or  
 25           beneficial title in equity to any person, except as provided in  
 26           this subsection. There is no change of ownership if:

27           (a) Subsequent to the change or transfer, the same person  
 28           is entitled to the homestead exemption as was previously  
 29           entitled and:

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- 30           1. The transfer of title is to correct an error; or  
 31           2. The transfer is between legal and equitable title;  
 32           (b) The transfer is between husband and wife, including a  
 33 transfer to a surviving spouse or a transfer due to a  
 34 dissolution of marriage;  
 35           (c) The transfer occurs by operation of law under s.  
 36 732.4015; ~~or~~  
 37           (d) Upon the death of the owner, the transfer is between  
 38 the owner and another who is a permanent resident and is legally  
 39 or naturally dependent upon the owner; ~~or-~~  
 40           (e) The transfer adds new owners to the existing  
 41 ownership, the new owners do not apply for or claim homestead  
 42 exemption, and the original owner who claimed the homestead  
 43 exemption continues to qualify for the exemption.  
 44           Section 2. This act shall take effect upon becoming a law.