

CS/HB 927

2010

1                   A bill to be entitled  
2           An act relating to homestead assessments; amending s.  
3           193.155, F.S.; revising criteria under which transfer of  
4           homestead property is not considered a change of  
5           ownership; providing construction; amending s. 193.1556,  
6           F.S.; providing that notice to a property appraiser of a  
7           change of ownership or control of certain property is not  
8           required when such change is made within a certain period  
9           as part of a federal receivership proceeding related to  
10          failed banks; providing an effective date.

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

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

16           193.155 Homestead assessments.—Homestead property shall be  
17   assessed at just value as of January 1, 1994. Property receiving  
18   the homestead exemption after January 1, 1994, shall be assessed  
19   at just value as of January 1 of the year in which the property  
20   receives the exemption unless the provisions of subsection (8)  
21   apply.

22           (3) (a) Except as provided in this subsection or subsection  
23   (8), property assessed under this section shall be assessed at  
24   just value as of January 1 of the year following a change of  
25   ownership. Thereafter, the annual changes in the assessed value  
26   of the property are subject to the limitations in subsections  
27   (1) and (2). For the purpose of this section, a change of  
28   ownership means any sale, foreclosure, or transfer of legal

29 title or beneficial title in equity to any person, except as  
 30 provided in this subsection. There is no change of ownership if:

31 ~~1.(a)~~ Subsequent to the change or transfer, the same  
 32 person is entitled to the homestead exemption as was previously  
 33 entitled and:

34 ~~a.1.~~ The transfer of title is to correct an error;

35 ~~b.2.~~ The transfer is between legal and equitable title or  
 36 equitable and equitable title and no additional person applies  
 37 for a homestead exemption on the property; or

38 ~~c.3.~~ The change or transfer is by means of an instrument  
 39 in which the owner is listed as both grantor and grantee of the  
 40 real property and one or more other individuals are additionally  
 41 named as grantee. However, if any individual who is additionally  
 42 named as a grantee applies for a homestead exemption on the  
 43 property, the application shall be considered a change of  
 44 ownership;

45 ~~2.(b)~~ Legal or equitable title is changed or transferred  
 46 ~~The transfer is~~ between husband and wife, including a change or  
 47 transfer to a surviving spouse or a transfer due to a  
 48 dissolution of marriage;

49 ~~3.(e)~~ The transfer occurs by operation of law to the  
 50 surviving spouse or minor child or children under s. 732.401  
 51 ~~732.4015;~~ or

52 ~~4.(d)~~ Upon the death of the owner, the transfer is between  
 53 the owner and another who is a permanent resident and is legally  
 54 or naturally dependent upon the owner.

55 (b) For purposes of this subsection, a leasehold interest  
 56 that qualifies for the homestead exemption under s. 196.031 or

57 s. 196.041 shall be treated as an equitable interest in the  
58 property.

59 Section 2. Section 193.1556, Florida Statutes, is amended  
60 to read:

61 193.1556 Notice of change of ownership or control  
62 required.—

63 (1) Any person or entity that owns property assessed under  
64 s. 193.1554 or s. 193.1555 must notify the property appraiser  
65 promptly of any change of ownership or control as defined in ss.  
66 193.1554(5) and 193.1555(5). If any property owner fails to so  
67 notify the property appraiser and the property appraiser  
68 determines that for any year within the prior 10 years the  
69 owner's property was not entitled to assessment under s.  
70 193.1554 or s. 193.1555, the owner of the property is subject to  
71 the taxes avoided as a result of such failure plus 15 percent  
72 interest per annum and a penalty of 50 percent of the taxes  
73 avoided. It is the duty of the property appraiser making such  
74 determination to record in the public records of the county a  
75 notice of tax lien against any property owned by that person or  
76 entity in the county, and such property must be identified in  
77 the notice of tax lien. Such property is subject to the payment  
78 of all taxes and penalties. Such lien when filed shall attach to  
79 any property, identified in the notice of tax lien, owned by the  
80 person or entity that illegally or improperly was assessed under  
81 s. 193.1554 or s. 193.1555. If such person or entity no longer  
82 owns property in that county, but owns property in some other  
83 county or counties in the state, it shall be the duty of the  
84 property appraiser to record a notice of tax lien in such other

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85 county or counties, identifying the property owned by such  
86 person or entity in such county or counties, and it becomes a  
87 lien against such property in such county or counties.

88 (2) If a change of ownership or control of the real  
89 property was made pursuant to the provisions of 12 U.S.C. s.  
90 215a(e) conducted under the receivership of the Federal Deposit  
91 Insurance Corporation, authorized and made pursuant to 12 U.S.C.  
92 s. 191, the notification requirement in subsection (1) shall not  
93 apply if the change occurred during calendar years 2008 through  
94 2011.

95 Section 3. This act shall take effect July 1, 2010.