

By Senator Brandes

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1 A bill to be entitled
 2 An act relating to limitations on homestead
 3 assessments; amending s. 193.155, F.S.; revising the
 4 timeframe when the accrued benefit from specified
 5 limitations on homestead property tax assessments may
 6 be transferred from a prior homestead to a new
 7 homestead; deleting obsolete provisions; conforming
 8 provisions to changes made by the act; providing
 9 applicability; providing a contingent effective date.

10
 11 Be It Enacted by the Legislature of the State of Florida:

12
 13 Section 1. Subsection (8) of section 193.155, Florida
 14 Statutes, is amended to read:

15 193.155 Homestead assessments.—Homestead property shall be
 16 assessed at just value as of January 1, 1994. Property receiving
 17 the homestead exemption after January 1, 1994, shall be assessed
 18 at just value as of January 1 of the year in which the property
 19 receives the exemption unless the provisions of subsection (8)
 20 apply.

21 (8) Property assessed under this section shall be assessed
 22 at less than just value when the person who establishes a new
 23 homestead has received a homestead exemption as of January 1 of
 24 any either of the 3 2 immediately preceding years. ~~A person who~~
 25 ~~establishes a new homestead as of January 1, 2008, is entitled~~
 26 ~~to have the new homestead assessed at less than just value only~~
 27 ~~if that person received a homestead exemption on January 1,~~
 28 ~~2007, and only if this subsection applies retroactive to January~~
 29 ~~1, 2008.~~ For purposes of this subsection, a husband and wife who

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30 owned and both permanently resided on a previous homestead shall
31 each be considered to have received the homestead exemption even
32 though only the husband or the wife applied for the homestead
33 exemption on the previous homestead. The assessed value of the
34 newly established homestead shall be determined as provided in
35 this subsection.

36 (a) If the just value of the new homestead as of January 1
37 is greater than or equal to the just value of the immediate
38 prior homestead as of January 1 of the year in which the
39 immediate prior homestead was abandoned, the assessed value of
40 the new homestead shall be the just value of the new homestead
41 minus an amount equal to the lesser of \$500,000 or the
42 difference between the just value and the assessed value of the
43 immediate prior homestead as of January 1 of the year in which
44 the prior homestead was abandoned. Thereafter, the homestead
45 shall be assessed as provided in this section.

46 (b) If the just value of the new homestead as of January 1
47 is less than the just value of the immediate prior homestead as
48 of January 1 of the year in which the immediate prior homestead
49 was abandoned, the assessed value of the new homestead shall be
50 equal to the just value of the new homestead divided by the just
51 value of the immediate prior homestead and multiplied by the
52 assessed value of the immediate prior homestead. However, if the
53 difference between the just value of the new homestead and the
54 assessed value of the new homestead calculated pursuant to this
55 paragraph is greater than \$500,000, the assessed value of the
56 new homestead shall be increased so that the difference between
57 the just value and the assessed value equals \$500,000.

58 Thereafter, the homestead shall be assessed as provided in this

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59 section.

60 (c) If two or more persons who have each received a
61 homestead exemption as of January 1 of any ~~either~~ of the 3 ~~2~~
62 immediately preceding years and who would otherwise be eligible
63 to have a new homestead property assessed under this subsection
64 establish a single new homestead, the reduction from just value
65 is limited to the higher of the difference between the just
66 value and the assessed value of either of the prior eligible
67 homesteads as of January 1 of the year in which either of the
68 eligible prior homesteads was abandoned, but may not exceed
69 \$500,000.

70 (d) If two or more persons abandon jointly owned and
71 jointly titled property that received a homestead exemption as
72 of January 1 of any ~~either~~ of the 3 ~~2~~ immediately preceding
73 years, and one or more such persons who were entitled to and
74 received a homestead exemption on the abandoned property
75 establish a new homestead that would otherwise be eligible for
76 assessment under this subsection, each such person establishing
77 a new homestead is entitled to a reduction from just value for
78 the new homestead equal to the just value of the prior homestead
79 minus the assessed value of the prior homestead divided by the
80 number of owners of the prior homestead who received a homestead
81 exemption, unless the title of the property contains specific
82 ownership shares, in which case the share of reduction from just
83 value shall be proportionate to the ownership share. In the case
84 of a husband and wife abandoning jointly titled property, the
85 husband and wife may designate the ownership share to be
86 attributed to each spouse by following the procedure in
87 paragraph (f). To qualify to make such a designation, the

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88 husband and wife must be married on the date that the jointly
89 owned property is abandoned. In calculating the assessment
90 reduction to be transferred from a prior homestead that has an
91 assessment reduction for living quarters of parents or
92 grandparents pursuant to s. 193.703, the value calculated
93 pursuant to s. 193.703(6) must first be added back to the
94 assessed value of the prior homestead. The total reduction from
95 just value for all new homesteads established under this
96 paragraph may not exceed \$500,000. There shall be no reduction
97 from just value of any new homestead unless the prior homestead
98 is reassessed at just value or is reassessed under this
99 subsection as of January 1 after the abandonment occurs.

100 (e) If one or more persons who previously owned a single
101 homestead and each received the homestead exemption qualify for
102 a new homestead where all persons who qualify for homestead
103 exemption in the new homestead also qualified for homestead
104 exemption in the previous homestead without an additional person
105 qualifying for homestead exemption in the new homestead, the
106 reduction in just value shall be calculated pursuant to
107 paragraph (a) or paragraph (b), without application of paragraph
108 (c) or paragraph (d).

109 (f) A husband and wife abandoning jointly titled property
110 who wish to designate the ownership share to be attributed to
111 each person for purposes of paragraph (d) must file a form
112 provided by the department with the property appraiser in the
113 county where such property is located. The form must include a
114 sworn statement by each person designating the ownership share
115 to be attributed to each person for purposes of paragraph (d)
116 and must be filed prior to either person filing the form

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117 required under paragraph (h) to have a parcel of property
118 assessed under this subsection. Such a designation, once filed
119 with the property appraiser, is irrevocable.

120 (g) For purposes of receiving an assessment reduction
121 pursuant to this subsection, a person entitled to assessment
122 under this section may abandon his or her homestead even though
123 it remains his or her primary residence by notifying the
124 property appraiser of the county where the homestead is located.
125 This notification must be in writing and delivered at the same
126 time as or before timely filing a new application for homestead
127 exemption on the property.

128 (h) In order to have his or her homestead property assessed
129 under this subsection, a person must file a form provided by the
130 department as an attachment to the application for homestead
131 exemption, including a copy of the form required to be filed
132 under paragraph (f), if applicable. The form, which must include
133 a sworn statement attesting to the applicant's entitlement to
134 assessment under this subsection, shall be considered sufficient
135 documentation for applying for assessment under this subsection.
136 The department shall require by rule that the required form be
137 submitted with the application for homestead exemption under the
138 timeframes and processes set forth in chapter 196 to the extent
139 practicable.

140 (i)1. If the previous homestead was located in a different
141 county than the new homestead, the property appraiser in the
142 county where the new homestead is located must transmit a copy
143 of the completed form together with a completed application for
144 homestead exemption to the property appraiser in the county
145 where the previous homestead was located. If the previous

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146 homesteads of applicants for transfer were in more than one
147 county, each applicant from a different county must submit a
148 separate form.

149 2. The property appraiser in the county where the previous
150 homestead was located must return information to the property
151 appraiser in the county where the new homestead is located by
152 April 1 or within 2 weeks after receipt of the completed
153 application from that property appraiser, whichever is later. As
154 part of the information returned, the property appraiser in the
155 county where the previous homestead was located must provide
156 sufficient information concerning the previous homestead to
157 allow the property appraiser in the county where the new
158 homestead is located to calculate the amount of the assessment
159 limitation difference which may be transferred and must certify
160 whether the previous homestead was abandoned and has been or
161 will be reassessed at just value or reassessed according to the
162 provisions of this subsection as of the January 1 following its
163 abandonment.

164 3. Based on the information provided on the form from the
165 property appraiser in the county where the previous homestead
166 was located, the property appraiser in the county where the new
167 homestead is located shall calculate the amount of the
168 assessment limitation difference which may be transferred and
169 apply the difference to the January 1 assessment of the new
170 homestead.

171 4. All property appraisers having information-sharing
172 agreements with the department are authorized to share
173 confidential tax information with each other pursuant to s.
174 195.084, including social security numbers and linked

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175 information on the forms provided pursuant to this section.

176 5. The transfer of any limitation is not final until any
177 values on the assessment roll on which the transfer is based are
178 final. If such values are final after tax notice bills have been
179 sent, the property appraiser shall make appropriate corrections
180 and a corrected tax notice bill shall be sent. Any values that
181 are under administrative or judicial review shall be noticed to
182 the tribunal or court for accelerated hearing and resolution so
183 that the intent of this subsection may be carried out.

184 6. If the property appraiser in the county where the
185 previous homestead was located has not provided information
186 sufficient to identify the previous homestead and the assessment
187 limitation difference is transferable, the taxpayer may file an
188 action in circuit court in that county seeking to establish that
189 the property appraiser must provide such information.

190 7. If the information from the property appraiser in the
191 county where the previous homestead was located is provided
192 after the procedures in this section are exercised, the property
193 appraiser in the county where the new homestead is located shall
194 make appropriate corrections and a corrected tax notice and tax
195 bill shall be sent.

196 8. This subsection does not authorize the consideration or
197 adjustment of the just, assessed, or taxable value of the
198 previous homestead property.

199 9. The property appraiser in the county where the new
200 homestead is located shall promptly notify a taxpayer if the
201 information received, or available, is insufficient to identify
202 the previous homestead and the amount of the assessment
203 limitation difference which is transferable. Such notification

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204 shall be sent on or before July 1 as specified in s. 196.151.

205 10. The taxpayer may correspond with the property appraiser
206 in the county where the previous homestead was located to
207 further seek to identify the homestead and the amount of the
208 assessment limitation difference which is transferable.

209 11. If the property appraiser in the county where the
210 previous homestead was located supplies sufficient information
211 to the property appraiser in the county where the new homestead
212 is located, such information shall be considered timely if
213 provided in time for inclusion on the notice of proposed
214 property taxes sent pursuant to ss. 194.011 and 200.065(1).

215 12. If the property appraiser has not received information
216 sufficient to identify the previous homestead and the amount of
217 the assessment limitation difference which is transferable
218 before mailing the notice of proposed property taxes, the
219 taxpayer may file a petition with the value adjustment board in
220 the county where the new homestead is located.

221 (j) Any person who is qualified to have his or her property
222 assessed under this subsection and who fails to file an
223 application by March 1 may file an application for assessment
224 under this subsection and may, pursuant to s. 194.011(3), file a
225 petition with the value adjustment board requesting that an
226 assessment under this subsection be granted. Such petition may
227 be filed at any time during the taxable year on or before the
228 25th day following the mailing of the notice by the property
229 appraiser as provided in s. 194.011(1). Notwithstanding s.
230 194.013, such person must pay a nonrefundable fee of \$15 upon
231 filing the petition. Upon reviewing the petition, if the person
232 is qualified to receive the assessment under this subsection and

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233 demonstrates particular extenuating circumstances judged by the
234 property appraiser or the value adjustment board to warrant
235 granting the assessment, the property appraiser or the value
236 adjustment board may grant an assessment under this subsection.
237 ~~For the 2008 assessments, all petitioners for assessment under~~
238 ~~this subsection shall be considered to have demonstrated~~
239 ~~particular extenuating circumstances.~~

240 (k) Any person who is qualified to have his or her property
241 assessed under this subsection and who fails to timely file an
242 application for his or her new homestead in the first year
243 following eligibility may file in a subsequent year. The
244 assessment reduction shall be applied to assessed value in the
245 year the transfer is first approved, and refunds of tax may not
246 be made for previous years.

247 (l) The property appraisers of the state shall, as soon as
248 practicable after March 1 of each year and on or before July 1
249 of that year, carefully consider all applications for assessment
250 under this subsection which have been filed in their respective
251 offices on or before March 1 of that year. If, upon
252 investigation, the property appraiser finds that the applicant
253 is entitled to assessment under this subsection, the property
254 appraiser shall make such entries upon the tax rolls of the
255 county as are necessary to allow the assessment. If, after due
256 consideration, the property appraiser finds that the applicant
257 is not entitled to the assessment under this subsection, the
258 property appraiser shall immediately prepare a notice of such
259 disapproval, giving his or her reasons therefor, and a copy of
260 the notice must be served upon the applicant by the property
261 appraiser by personal delivery or by registered mail to the post

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262 office address given by the applicant. The applicant may appeal
263 the decision of the property appraiser refusing to allow the
264 assessment under this subsection to the value adjustment board,
265 and the board shall review the application and evidence
266 presented to the property appraiser upon which the applicant
267 based the claim and hear the applicant in person or by agent on
268 behalf of his or her right to such assessment. Such appeal shall
269 be heard by an attorney special magistrate if the value
270 adjustment board uses special magistrates. The value adjustment
271 board shall reverse the decision of the property appraiser in
272 the cause and grant assessment under this subsection to the
273 applicant if, in its judgment, the applicant is entitled to the
274 assessment or shall affirm the decision of the property
275 appraiser. The action of the board is final in the cause unless
276 the applicant, within 60 days following the date of refusal of
277 the application by the board, files in the circuit court of the
278 county in which the homestead is located a proceeding against
279 the property appraiser for a declaratory judgment as is provided
280 under chapter 86 or other appropriate proceeding. The failure of
281 the taxpayer to appear before the property appraiser or value
282 adjustment board or to file any paper other than the application
283 as provided in this subsection does not constitute a bar to or
284 defense in the proceedings.

285 Section 2. This act applies beginning with the 2019 tax
286 roll.

287 Section 3. This act shall take effect on the effective date
288 of the amendment to the State Constitution proposed by SJR ____
289 or a similar joint resolution having substantially the same
290 specific intent and purpose, if such amendment to the State

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291 Constitution is approved at the general election held in
292 November 2018.