

By Senator Brandes

24-00154-20

2020148__

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 during which the accrued benefit from
 5 specified limitations on homestead property tax
 6 assessments may be transferred from a prior homestead
 7 to a new homestead; deleting obsolete provisions;
 8 revising the timeframe during which an owner of
 9 homestead property significantly damaged or destroyed
 10 by a named tropical storm or hurricane must establish
 11 a new homestead to make a certain election; providing
 12 applicability; providing a contingent effective date.

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

16 Section 1. Subsection (8) of section 193.155, Florida
 17 Statutes, is amended to read:

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

24 (8) Property assessed under this section shall be assessed
 25 at less than just value when the person who establishes a new
 26 homestead has received a homestead exemption as of January 1 of
 27 any ~~either~~ of the 3 ~~2~~ immediately preceding years. ~~A person who~~
 28 ~~establishes a new homestead as of January 1, 2008, is entitled~~
 29 ~~to have the new homestead assessed at less than just value only~~

24-00154-20

2020148__

30 ~~if that person received a homestead exemption on January 1,~~
31 ~~2007, and only if this subsection applies retroactive to January~~
32 ~~1, 2008.~~ For purposes of this subsection, a husband and wife who
33 owned and both permanently resided on a previous homestead shall
34 each be considered to have received the homestead exemption even
35 though only the husband or the wife applied for the homestead
36 exemption on the previous homestead. The assessed value of the
37 newly established homestead shall be determined as provided in
38 this subsection.

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

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

24-00154-20

2020148__

59 new homestead shall be increased so that the difference between
60 the just value and the assessed value equals \$500,000.
61 Thereafter, the homestead shall be assessed as provided in this
62 section.

63 (c) If two or more persons who have each received a
64 homestead exemption as of January 1 of any ~~either~~ of the 3 ~~2~~
65 immediately preceding years and who would otherwise be eligible
66 to have a new homestead property assessed under this subsection
67 establish a single new homestead, the reduction from just value
68 is limited to the higher of the difference between the just
69 value and the assessed value of either of the prior eligible
70 homesteads as of January 1 of the year in which either of the
71 eligible prior homesteads was abandoned, but may not exceed
72 \$500,000.

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

24-00154-20

2020148__

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

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

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

24-00154-20

2020148__

117 sworn statement by each person designating the ownership share
118 to be attributed to each person for purposes of paragraph (d)
119 and must be filed prior to either person filing the form
120 required under paragraph (h) to have a parcel of property
121 assessed under this subsection. Such a designation, once filed
122 with the property appraiser, is irrevocable.

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

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

143 (i)1. If the previous homestead was located in a different
144 county than the new homestead, the property appraiser in the
145 county where the new homestead is located must transmit a copy

24-00154-20

2020148__

146 of the completed form together with a completed application for
147 homestead exemption to the property appraiser in the county
148 where the previous homestead was located. If the previous
149 homesteads of applicants for transfer were in more than one
150 county, each applicant from a different county must submit a
151 separate form.

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

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

174 4. All property appraisers having information-sharing

24-00154-20

2020148__

175 agreements with the department are authorized to share
176 confidential tax information with each other pursuant to s.
177 195.084, including social security numbers and linked
178 information on the forms provided pursuant to this section.

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

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

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

199 8. This subsection does not authorize the consideration or
200 adjustment of the just, assessed, or taxable value of the
201 previous homestead property.

202 9. The property appraiser in the county where the new
203 homestead is located shall promptly notify a taxpayer if the

24-00154-20

2020148__

204 information received, or available, is insufficient to identify
205 the previous homestead and the amount of the assessment
206 limitation difference which is transferable. Such notification
207 shall be sent on or before July 1 as specified in s. 196.151.

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

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

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

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

24-00154-20

2020148__

233 194.013, such person must pay a nonrefundable fee of \$15 upon
234 filing the petition. Upon reviewing the petition, if the person
235 is qualified to receive the assessment under this subsection and
236 demonstrates particular extenuating circumstances judged by the
237 property appraiser or the value adjustment board to warrant
238 granting the assessment, the property appraiser or the value
239 adjustment board may grant an assessment under this subsection.
240 ~~For the 2008 assessments, all petitioners for assessment under~~
241 ~~this subsection shall be considered to have demonstrated~~
242 ~~particular extenuating circumstances.~~

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

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

24-00154-20

2020148__

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

288 (m) For purposes of receiving an assessment reduction
289 pursuant to this subsection, an owner of a homestead property
290 that was significantly damaged or destroyed as a result of a

24-00154-20

2020148__

291 named tropical storm or hurricane may elect, in the calendar
292 year following the named tropical storm or hurricane, to have
293 the significantly damaged or destroyed homestead deemed to have
294 been abandoned as of the date of the named tropical storm or
295 hurricane even though the owner received a homestead exemption
296 on the property as of January 1 of the year immediately
297 following the named tropical storm or hurricane. The election
298 provided for in this paragraph is available only if the owner
299 establishes a new homestead as of January 1 of the third ~~second~~
300 year immediately following the storm or hurricane. This
301 paragraph shall apply to homestead property damaged or destroyed
302 on or after January 1, 2017.

303 Section 2. This act applies beginning with the 2021 tax
304 roll.

305 Section 3. This act shall take effect on the effective date
306 of the amendment to the State Constitution proposed by SJR ____
307 or a similar joint resolution having substantially the same
308 specific intent and purpose, if such amendment to the State
309 Constitution is approved at the general election held in
310 November 2020 or at an earlier special election specifically
311 authorized by law for that purpose.