



166378

LEGISLATIVE ACTION

Senate

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House

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The Committee on Community Affairs (Albritton) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 48 - 62

and insert:

(b) The exemption under paragraph (a) shall be applied to a current tax year if the real estate owned and used as a homestead is acquired by the veteran after January 1 of the current tax year and the veteran received the exemption on another property in the immediately prior tax year.  
Notwithstanding the exemption filing requirements of s. 196.011,



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11 to receive the exemption under this paragraph, the veteran must  
12 file an application with the property appraiser and may do so at  
13 any time during the current tax year. If the application is  
14 filed after the 25th day following the date the property  
15 appraiser mails the assessment notice under s. 200.069, the  
16 exemption shall be processed as a correction pursuant to s.  
17 197.122(3). The application must identify both the previous  
18 homestead and the new property and certify under oath that the  
19 veteran meets all of the following requirements:

20 1. He or she is otherwise qualified to receive the  
21 exemption under paragraph (a).

22 2. He or she holds legal or beneficial title to the new  
23 property.

24 3. He or she uses or intends to use the new property as his  
25 or her homestead.

26 Section 3. Subsection (3) of section 197.122, Florida  
27 Statutes, is amended to read:

28 197.122 Lien of taxes; application.—

29 (3) A property appraiser shall correct an assessment to  
30 reflect an exemption granted under s. 196.081(1)(b) if the  
31 application for the exemption was filed after the 25th day  
32 following the date the property appraiser mails the assessment  
33 notice under s. 200.069. A property appraiser may also correct a  
34 material mistake of fact relating to an essential condition of  
35 the subject property to reduce an assessment if to do so  
36 requires only the exercise of judgment as to the effect of the  
37 mistake of fact on the assessed or taxable value of the  
38 property.

39 (a) As used in this subsection, the term "an essential



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40 condition of the subject property" means a characteristic of the  
41 subject parcel, including only:

42 1. Environmental restrictions, zoning restrictions, or  
43 restrictions on permissible use;

44 2. Acreage;

45 3. Wetlands or other environmental lands that are or have  
46 been restricted in use because of such environmental features;

47 4. Access to usable land;

48 5. Any characteristic of the subject parcel which, in the  
49 property appraiser's opinion, caused the appraisal to be clearly  
50 erroneous; or

51 6. Depreciation of the property that was based on a latent  
52 defect of the property which existed but was not readily  
53 discernible by inspection on January 1, but not depreciation  
54 from any other cause.

55 (b) The material mistake of fact, or the assessment  
56 benefiting from an exemption granted under s. 196.081(1)(b) if  
57 the application for the exemption was filed after the 25th day  
58 following the date the property appraiser mails the assessment  
59 notice under s. 200.069, may be corrected by the property  
60 appraiser, in the same manner as provided by law for performing  
61 the act in the first place only within 1 year after the approval  
62 of the tax roll pursuant to s. 193.1142. If corrected, the tax  
63 roll becomes valid ab initio and does not affect the enforcement  
64 of the collection of the tax. If the correction results in a  
65 refund of taxes paid on the basis of an erroneous assessment  
66 included on the current year's tax roll, the property appraiser  
67 may request the department to pass upon the refund request  
68 pursuant to s. 197.182 or may submit the correction and refund



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69 order directly to the tax collector in accordance with the  
70 notice provisions of s. 197.182(2). Corrections to tax rolls for  
71 previous years which result in refunds must be made pursuant to  
72 s. 197.182.

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74 ===== T I T L E A M E N D M E N T =====

75 And the title is amended as follows:

76 Delete line 11

77 and insert:

78 with the property appraiser; amending s. 197.122,  
79 F.S.; providing a requirement and a procedure for a  
80 property appraiser, under certain circumstances, to  
81 correct an assessment to reflect the exemption;  
82 providing an effective