

1 A bill to be entitled
 2 An act relating to homestead tax exemptions; amending
 3 ss. 196.011 and 196.161, F.S.; revising the interest
 4 rate and penalty that applies to property owners who
 5 unlawfully received a homestead exemption; amending s.
 6 196.061, F.S.; revising criteria under which the
 7 rental of homestead property is not considered
 8 abandonment for tax exemption purposes; providing an
 9 effective date.

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

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13 Section 1. Paragraph (a) of subsection (9) of section
 14 196.011, Florida Statutes, is amended to read:

15 196.011 Annual application required for exemption.—

16 (9)(a) A county may, at the request of the property
 17 appraiser and by a majority vote of its governing body, waive
 18 the requirement that an annual application or statement be made
 19 for exemption of property within the county after an initial
 20 application is made and the exemption granted. The waiver under
 21 this subsection of the annual application or statement
 22 requirement applies to all exemptions under this chapter except
 23 the exemption under s. 196.1995. Notwithstanding such waiver,
 24 refiling of an application or statement shall be required when
 25 any property granted an exemption is sold or otherwise disposed

26 of, when the ownership changes in any manner, when the applicant
27 for homestead exemption ceases to use the property as his or her
28 homestead, or when the status of the owner changes so as to
29 change the exempt status of the property. In its deliberations
30 on whether to waive the annual application or statement
31 requirement, the governing body shall consider the possibility
32 of fraudulent exemption claims which may occur due to the waiver
33 of the annual application requirement. The owner of any property
34 granted an exemption who is not required to file an annual
35 application or statement shall notify the property appraiser
36 promptly whenever the use of the property or the status or
37 condition of the owner changes so as to change the exempt status
38 of the property. If any property owner fails to so notify the
39 property appraiser and the property appraiser determines that
40 for any year within the prior 10 years the owner was not
41 entitled to receive such exemption, the owner of the property is
42 subject to the taxes exempted as a result of such failure plus
43 payment of interest at the rate as set forth in s. 213.235 of
44 the unpaid taxes for each year, and a penalty of three times the
45 interest rate set forth in s. 213.235, not to exceed 50 percent
46 of the unpaid taxes for each year ~~15 percent interest per annum~~
47 ~~and a penalty of 50 percent of the taxes exempted.~~ Except for
48 homestead exemptions controlled by s. 196.161, the property
49 appraiser making such determination shall record in the public
50 records of the county a notice of tax lien against any property

51 | owned by that person or entity in the county, and such property
 52 | must be identified in the notice of tax lien. Such property is
 53 | subject to the payment of all taxes and penalties. Such lien
 54 | when filed shall attach to any property, identified in the
 55 | notice of tax lien, owned by the person who illegally or
 56 | improperly received the exemption. If such person no longer owns
 57 | property in that county but owns property in some other county
 58 | or counties in the state, the property appraiser shall record a
 59 | notice of tax lien in such other county or counties, identifying
 60 | the property owned by such person or entity in such county or
 61 | counties, and it shall become a lien against such property in
 62 | such county or counties.

63 | Section 2. Subsection (1) of section 196.061, Florida
 64 | Statutes, is amended to read:

65 | 196.061 Rental of homestead to constitute abandonment.—

66 | (1) The rental of all or substantially all of a dwelling
 67 | previously claimed to be a homestead for tax purposes
 68 | constitutes ~~shall constitute~~ the abandonment of such dwelling as
 69 | a homestead, and the abandonment continues until the dwelling is
 70 | physically occupied by the owner. However, such abandonment of
 71 | the homestead after January 1 of any year does not affect the
 72 | homestead exemption for tax purposes for that particular year
 73 | unless the property is rented for more than 30 days per calendar
 74 | year for 2 consecutive years. The rental of a portion of a
 75 | dwelling claimed to be a homestead for tax purposes while the

76 dwelling is physically occupied by the owner does not constitute
 77 the abandonment of the dwelling as a homestead.

78 Section 3. Paragraph (a) of subsection (1) of section
 79 196.161, Florida Statutes, is amended to read:

80 196.161 Homestead exemptions; lien imposed on property of
 81 person claiming exemption although not a permanent resident.—

82 (1)(a) When the estate of any person is being probated or
 83 administered in another state under an allegation that such
 84 person was a resident of that state and the estate of such
 85 person contains real property situate in this state upon which
 86 homestead exemption has been allowed pursuant to s. 196.031 for
 87 any year or years within 10 years immediately prior to the death
 88 of the deceased, then within 3 years after the death of such
 89 person the property appraiser of the county where the real
 90 property is located shall, upon knowledge of such fact, record a
 91 notice of tax lien against the property among the public records
 92 of that county, and the property shall be subject to the payment
 93 of all taxes exempt thereunder, plus payment of interest at the
 94 rate as set forth in s. 213.235 of the unpaid taxes for each
 95 year, and a penalty of three times the interest rate set forth
 96 in s. 213.235, not to exceed 50 percent of the unpaid taxes for
 97 each year, ~~plus 15 percent interest per year,~~ unless the circuit
 98 court having jurisdiction over the ancillary administration in
 99 this state determines that the decedent was a permanent resident
 100 of this state during the year or years an exemption was allowed,

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101 | whereupon the lien shall not be filed or, if filed, shall be
102 | canceled of record by the property appraiser of the county where
103 | the real estate is located.

104 | Section 4. This act shall take effect July 1, 2022.