

By Senator Rodriguez

39-00599-22

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1 A bill to be entitled

2 An act relating to homestead assessments following a  
3 change in ownership; amending s. 193.155, F.S.;  
4 providing that the transfer of property to a child or  
5 grandchild under certain conditions is not considered  
6 a change of ownership; specifying procedures for  
7 establishing qualification for a homestead exemption  
8 under such conditions; providing applicability;  
9 providing an 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 (3) of section  
14 193.155, Florida 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 (3) (a) Except as provided in this subsection or subsection  
22 (8), property assessed under this section shall be assessed at  
23 just value as of January 1 of the year following a change of  
24 ownership. Thereafter, the annual changes in the assessed value  
25 of the property are subject to the limitations in subsections  
26 (1) and (2). For the purpose of this section, a change of  
27 ownership means any sale, foreclosure, or transfer of legal  
28 title or beneficial title in equity to any person, except if any  
29 of the following apply:

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30           1. Subsequent to the change or transfer, the same person is  
31 entitled to the homestead exemption as was previously entitled  
32 and:

33           a. The transfer of title is to correct an error;

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

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

43           d. The change or transfer is by means of an instrument in  
44 which the owner entitled to the homestead exemption is listed as  
45 both grantor and grantee of the real property and one or more  
46 other individuals, all of whom held title as joint tenants with  
47 rights of survivorship with the owner, are named only as  
48 grantors and are removed from the title; or

49           e. The person is a lessee entitled to the homestead  
50 exemption under s. 196.041(1);

51           2. Legal or equitable title is changed or transferred  
52 between husband and wife, including a change or transfer to a  
53 surviving spouse or a transfer due to a dissolution of marriage;

54           3. The transfer occurs by operation of law to the surviving  
55 spouse or minor child or children under s. 732.401;

56           4. Upon the death of the owner, the transfer is between the  
57 owner and another who is a permanent resident and who is legally  
58 or naturally dependent upon the owner; ~~or~~

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59           5. Upon the death of the owner, the transfer is between the  
60 owner and a child or grandchild of the owner, and the child or  
61 grandchild who inherits the property qualifies for a homestead  
62 exemption on such property. For purposes of establishing  
63 qualification for a homestead exemption for such property under  
64 this subparagraph, and notwithstanding any other provision of  
65 law, the child or grandchild who inherits the property has until  
66 March 1 of the year following the transfer to in good faith make  
67 the property his or her permanent residence. This subparagraph  
68 only applies to properties with a just value of less than \$1  
69 million as of the January 1 immediately preceding the transfer  
70 of the property; or

71           6. The transfer occurs with respect to a property where all  
72 of the following apply:

73           a. Multiple owners hold title as joint tenants with rights  
74 of survivorship;

75           b. One or more owners were entitled to and received the  
76 homestead exemption on the property;

77           c. The death of one or more owners occurs; and

78           d. Subsequent to the transfer, the surviving owner or  
79 owners previously entitled to and receiving the homestead  
80 exemption continue to be entitled to and receive the homestead  
81 exemption.

82           Section 2. This act shall take effect July 1, 2022.