



26 concerning such assessment by the value adjustment board of  
 27 ~~recertification under subsection (3)~~. The roll may be certified  
 28 by the property appraiser prior to an appeal being filed  
 29 pursuant to s. 194.036(1)(c), but such appeal shall be filed  
 30 within 20 days after receipt of the decision of the department  
 31 relative to further judicial proceedings.

32 Section 2. Subsections (9) and (10) of section 193.155,  
 33 Florida Statutes, are amended to read:

34 193.155 Homestead assessments.—Homestead property shall be  
 35 assessed at just value as of January 1, 1994. Property receiving  
 36 the homestead exemption after January 1, 1994, shall be assessed  
 37 at just value as of January 1 of the year in which the property  
 38 receives the exemption unless the provisions of subsection (8)  
 39 apply.

40 (9) Erroneous assessments of homestead property assessed  
 41 under this section may be corrected in the following manner:

42 (a) If errors are made in arriving at any assessment under  
 43 this section due to a material mistake of fact concerning an  
 44 essential characteristic of the property, the just value and  
 45 assessed value must be recalculated beginning in the year such  
 46 mistake is discovered ~~for every such year, including the year in~~  
 47 ~~which the mistake occurred.~~

48 (b) If changes, additions, or improvements are not  
 49 assessed at just value as of the first January 1 after they were  
 50 substantially completed, the property appraiser shall determine

51 the just value for such changes, additions, or improvements for  
52 the year they were substantially completed. Assessments for  
53 subsequent years, beginning in the year such mistake is  
54 discovered, shall be corrected, applying this section if  
55 applicable.

56 ~~(c) If back taxes are due pursuant to s. 193.092, the~~  
57 ~~corrections made pursuant to this subsection shall be used to~~  
58 ~~calculate such back taxes.~~

59 (10) If the property appraiser determines that for any  
60 year or years within the prior 10 years a person who was not  
61 entitled to the homestead property assessment limitation granted  
62 under this section was granted the homestead property assessment  
63 limitation, the property appraiser making such determination  
64 shall serve upon the owner a notice of intent to record in the  
65 public records of the county a notice of tax lien against any  
66 property owned by that person in the county, and such property  
67 must be identified in the notice of tax lien. Such property that  
68 is situated in this state is subject to the unpaid taxes, plus a  
69 penalty of 50 percent of the unpaid taxes for each year and 15  
70 percent interest per annum. However, when a person entitled to  
71 exemption pursuant to s. 196.031 inadvertently receives the  
72 limitation pursuant to this section following a change of  
73 ownership, or if the property appraiser improperly grants the  
74 property assessment limitation as a result of an error,  
75 including, but not limited to, a clerical mistake or an

76 omission, the assessment of such property ~~may~~ must be corrected  
 77 as provided in paragraph (9) (a), and the person need not pay the  
 78 unpaid taxes, penalties, or interest. Before a lien may be  
 79 filed, the person or entity so notified must be given 30 days to  
 80 pay the taxes and any applicable penalties and interest. ~~If the~~  
 81 ~~property appraiser improperly grants the property assessment~~  
 82 ~~limitation as a result of a clerical mistake or an omission, the~~  
 83 ~~person or entity improperly receiving the property assessment~~  
 84 ~~limitation may not be assessed a penalty or interest.~~

85 Section 3. Paragraph (a) of subsection (1) of section  
 86 194.032, Florida Statutes, is amended to read:

87 194.032 Hearing purposes; timetable.—

88 (1) (a) The value adjustment board shall meet not earlier  
 89 than 30 days and not later than 60 days after the mailing of the  
 90 notice provided in s. 194.011(1); however, no board hearing  
 91 shall be held before approval of all or any part of the  
 92 assessment rolls by the Department of Revenue. The board shall  
 93 meet for the following purposes:

94 1. Hearing petitions relating to assessments filed  
 95 pursuant to s. 194.011(3).

96 2. Hearing complaints relating to homestead exemptions as  
 97 provided for under s. 196.151.

98 3. Hearing appeals from exemptions denied, or disputes  
 99 arising from exemptions granted, upon the filing of exemption  
 100 applications under s. 196.011.

101           4. Hearing appeals concerning ad valorem tax deferrals and  
102           classifications.

103           5. Hearing appeals from determinations that a change of  
104           ownership under s. 193.155(3), a change of ownership or control  
105           under s. 193.1554(5) or s. 193.1555(5), or a qualifying  
106           improvement under s. 193.1555(5) has occurred.

107           6. Hearing appeals concerning the validity or amount, or  
108           both, of assessments created under s. 193.092.

109           7. Hearing appeals on the issue of whether a tangible  
110           personal property return as required under s. 193.052 was timely  
111           filed so as to allow such assessment to be contested at the  
112           value adjustment board, and to waive penalties imposed under s.  
113           193.072.

114           Section 4. This act shall take effect January 1, 2024.