

1 A bill to be entitled
 2 An act relating to homestead tax exemptions; amending
 3 ss. 196.011, 196.075, and 196.161, F.S.; revising the
 4 interest rate and penalty that applies to property
 5 owners who unlawfully received a homestead exemption;
 6 amending s. 196.061, F.S.; revising criteria under
 7 which the rental of homestead property is 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 in whole or in part of the dwelling as a
 78 homestead.

79 Section 3. Subsection (9) of section 196.075, Florida
 80 Statutes, is amended to read:

81 196.075 Additional homestead exemption for persons 65 and
 82 older.—

83 (9) If the property appraiser determines that for any year
 84 within the immediately previous 10 years a person who was not
 85 entitled to the additional homestead exemption under this
 86 section was granted such an exemption, the property appraiser
 87 shall serve upon the owner a notice of intent to record in the
 88 public records of the county a notice of tax lien against any
 89 property owned by that person in the county, and that property
 90 must be identified in the notice of tax lien. Any property that
 91 is owned by the taxpayer and is situated in this state is
 92 subject to the taxes exempted by the improper homestead
 93 exemption, plus payment of interest at the rate as set forth in
 94 s. 213.235 of the unpaid taxes for each year, and a penalty of
 95 three times the interest rate set forth in s. 213.235, not to
 96 exceed 50 percent of the unpaid taxes for each year ~~and interest~~
 97 ~~at a rate of 15 percent per annum.~~ However, if such an exemption
 98 is improperly granted as a result of a clerical mistake or
 99 omission by the property appraiser, the person who improperly
 100 received the exemption may not be assessed a penalty and

101 interest. Before any such lien may be filed, the owner must be
 102 given 30 days within which to pay the taxes, penalties, and
 103 interest. Such a lien is subject to the procedures and
 104 provisions set forth in s. 196.161(3).

105 Section 4. Paragraph (a) of subsection (1) of section
 106 196.161, Florida Statutes, is amended to read:

107 196.161 Homestead exemptions; lien imposed on property of
 108 person claiming exemption although not a permanent resident.—

109 (1)(a) When the estate of any person is being probated or
 110 administered in another state under an allegation that such
 111 person was a resident of that state and the estate of such
 112 person contains real property situate in this state upon which
 113 homestead exemption has been allowed pursuant to s. 196.031 for
 114 any year or years within 10 years immediately prior to the death
 115 of the deceased, then within 3 years after the death of such
 116 person the property appraiser of the county where the real
 117 property is located shall, upon knowledge of such fact, record a
 118 notice of tax lien against the property among the public records
 119 of that county, and the property shall be subject to the payment
 120 of all taxes exempt thereunder, plus payment of interest at the
 121 rate as set forth in s. 213.235 of the unpaid taxes for each
 122 year, and a penalty of three times the interest rate set forth
 123 in s. 213.235, not to exceed 50 percent of the unpaid taxes for
 124 each year, ~~plus 15 percent interest per year,~~ unless the circuit
 125 court having jurisdiction over the ancillary administration in

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126 | this state determines that the decedent was a permanent resident
127 | of this state during the year or years an exemption was allowed,
128 | whereupon the lien shall not be filed or, if filed, shall be
129 | canceled of record by the property appraiser of the county where
130 | the real estate is located.

131 | Section 5. This act shall take effect July 1, 2023.