

By Senator Yarborough

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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

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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

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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

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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

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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
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.