CS/HB 1105 2024

1 A bill to be entitled 2 An act relating to rescinding a homestead exemption 3 application; amending s. 196.011, F.S.; authorizing a 4 taxpayer to rescind a homestead exemption application; 5 providing requirements for rescinding such 6 application; requiring the property appraiser to 7 adjust the tax roll; authorizing the Department of 8 Revenue to adopt emergency rules; providing 9 applicability; providing an effective date. 10 11 Be It Enacted by the Legislature of the State of Florida: 12 Section 1. Subsection (13) is added to section 196.011, 13 14 Florida Statutes, to read: 196.011 Annual application required for exemption.-15 16 (13) (a) A taxpayer having filed an application for a 17 homestead exemption on a property under s. 196.031 by March 1, 18 may elect to rescind his or her filed application by notifying 19 the property appraiser. A taxpayer making such election must 20 notify the property appraiser on a form provided by the department of such election between August 1 and September 15 of 21 22 the same taxable year for which the taxpayer filed an 23 application for a homestead exemption. To qualify to make the 24 election, all of the following conditions must be met: 25 1. The taxpayer owned the property when the property was

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CODING: Words stricken are deletions; words underlined are additions.

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Z /	2. The property was assessed under s. 193.1554 or s.
28	193.1555 on January 1 of the previous year.
29	3. The taxpayer has had continuous ownership of the
30	property from the time of assessment on January 1 of the
31	previous year until the time in which the taxpayer filed an
32	application for a homestead exemption on the property.
33	(b) If a taxpayer elects to rescind his or her filed
34	application for a homestead exemption under this subsection, the
35	property appraiser shall adjust the tax roll before
36	certification to the tax collector pursuant to s. 197.322, to
37	reflect the effect of such rescindment.
38	Section 2. (1) The Department of Revenue may, and all

assessed on January 1 of the previous year.

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46 47 (2) Notwithstanding any other provision of law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules.

conditions are deemed met, to adopt emergency rules pursuant to

s. 120.54(4), Florida Statutes, to administer this act.

- Section 3. The amendments made by this act to s. 196.011,

 Florida Statutes, first apply to the 2025 tax roll.
 - Section 4. This act shall take effect July 1, 2024.