

26 property must be corrected; removing a calculation of
 27 back taxes; amending s. 194.032, F.S.; adding appeals
 28 for which a value adjustment board must meet to hear
 29 specified appeals; amending s. 196.011, F.S.;
 30 providing that taxpayers are not responsible for
 31 specified payments in certain circumstances; amending
 32 s. 196.041, F.S.; prohibiting the rental of certain
 33 property from impacting eligibility for a specified
 34 tax exemption if certain conditions are met; providing
 35 such conditions; providing that the rental may include
 36 certain exclusive access or property sharing; amending
 37 s. 196.061, F.S.; providing applicability; providing
 38 an effective date.

39
 40 Be It Enacted by the Legislature of the State of Florida:

41
 42 Section 1. Subsection (4) of section 193.122, Florida
 43 Statutes, is amended to read:

44 193.122 Certificates of value adjustment board and
 45 property appraiser; extensions on the assessment rolls.—

46 (4) An appeal of a value adjustment board decision
 47 pursuant to s. 194.036(1) (a) or (b) by the property appraiser
 48 shall be filed prior to extension of the tax roll under
 49 subsection (2) or, if the roll was extended pursuant to s.
 50 197.323, within 30 days after the date a decision is rendered

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

57 Section 2. Section 193.155, Florida Statutes, is amended
 58 to read:

59 193.155 Homestead assessments.—Homestead property shall be
 60 assessed at just value as of January 1, 1994. Property receiving
 61 the homestead exemption after January 1, 1994, shall be assessed
 62 at just value as of January 1 of the year in which the property
 63 receives the exemption unless the provisions of subsection (8)
 64 or (11) apply.

65 (1) Beginning in 1995, or the year following the year the
 66 property receives homestead exemption, whichever is later, the
 67 property shall be reassessed annually on January 1. Any change
 68 resulting from such reassessment shall not exceed the lower of
 69 the following:

70 (a) Three percent of the assessed value of the property
 71 for the prior year; or

72 (b) The percentage change in the Consumer Price Index for
 73 All Urban Consumers, U.S. City Average, all items 1967=100, or
 74 successor reports for the preceding calendar year as initially
 75 reported by the United States Department of Labor, Bureau of

76 Labor Statistics.

77 (2) If the assessed value of the property as calculated
 78 under subsection (1) exceeds the just value, the assessed value
 79 of the property shall be lowered to the just value of the
 80 property.

81 (3)(a) Except as provided in this subsection or subsection
 82 (8), property assessed under this section shall be assessed at
 83 just value as of January 1 of the year following a change of
 84 ownership. Thereafter, the annual changes in the assessed value
 85 of the property are subject to the limitations in subsections
 86 (1) and (2). For the purpose of this section, a change of
 87 ownership means any sale, foreclosure, or transfer of legal
 88 title or beneficial title in equity to any person, except if any
 89 of the following apply:

90 1. Subsequent to the change or transfer, the same person
 91 is entitled to the homestead exemption as was previously
 92 entitled and:

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

94 b. The transfer is between legal and equitable title or
 95 equitable and equitable title and no additional person applies
 96 for a homestead exemption on the property;

97 c. The change or transfer is by means of an instrument in
 98 which the owner is listed as both grantor and grantee of the
 99 real property and one or more other individuals are additionally
 100 named as grantee. However, if any individual who is additionally

101 | named as a grantee applies for a homestead exemption on the
 102 | property, the application is considered a change of ownership;
 103 | d. The change or transfer is by means of an instrument in
 104 | which the owner entitled to the homestead exemption is listed as
 105 | both grantor and grantee of the real property and one or more
 106 | other individuals, all of whom held title as joint tenants with
 107 | rights of survivorship with the owner, are named only as
 108 | grantors and are removed from the title; or
 109 | e. The person is a lessee entitled to the homestead
 110 | exemption under s. 196.041(1);
 111 | 2. Legal or equitable title is changed or transferred
 112 | between husband and wife, including a change or transfer to a
 113 | surviving spouse or a transfer due to a dissolution of marriage;
 114 | 3. The transfer occurs by operation of law to the
 115 | surviving spouse or minor child or children under s. 732.401;
 116 | 4. Upon the death of the owner, the transfer is between
 117 | the owner and another who is a permanent resident and who is
 118 | legally or naturally dependent upon the owner; or
 119 | 5. The transfer occurs with respect to a property where
 120 | all of the following apply:
 121 | a. Multiple owners hold title as joint tenants with rights
 122 | of survivorship;
 123 | b. One or more owners were entitled to and received the
 124 | homestead exemption on the property;
 125 | c. The death of one or more owners occurs; and

126 d. Subsequent to the transfer, the surviving owner or
 127 owners previously entitled to and receiving the homestead
 128 exemption continue to be entitled to and receive the homestead
 129 exemption.

130 (b) For purposes of this subsection, a leasehold interest
 131 that qualifies for the homestead exemption under s. 196.031 or
 132 s. 196.041 shall be treated as an equitable interest in the
 133 property.

134 (4)(a) Except as provided in paragraph (b) and s. 193.624,
 135 changes, additions, or improvements to homestead property shall
 136 be assessed at just value as of the first January 1 after the
 137 changes, additions, or improvements are substantially completed.

138 (b)1. Changes, additions, or improvements that replace all
 139 or a portion of homestead property, including ancillary
 140 improvements, damaged or destroyed by misfortune or calamity
 141 shall be assessed upon substantial completion as provided in
 142 this paragraph. Such assessment must be calculated using the
 143 homestead property's assessed value as of the January 1
 144 immediately before the date on which the damage or destruction
 145 was sustained, subject to the assessment limitations in
 146 subsections (1) and (2), when:

147 a. The square footage of the homestead property as changed
 148 or improved does not exceed 110 percent of the square footage of
 149 the homestead property before the damage or destruction; or

150 b. The total square footage of the homestead property as

151 | changed or improved does not exceed 1,500 square feet.

152 | 2. The homestead property's assessed value must be
153 | increased by the just value of that portion of the changed or
154 | improved homestead property which is in excess of 110 percent of
155 | the square footage of the homestead property before the damage
156 | or destruction or of that portion exceeding 1,500 square feet.

157 | 3. Homestead property damaged or destroyed by misfortune
158 | or calamity which, after being changed or improved, has a square
159 | footage of less than 100 percent of the homestead property's
160 | total square footage before the damage or destruction shall be
161 | assessed pursuant to subsection (5).

162 | 4. Changes, additions, or improvements assessed pursuant
163 | to this paragraph must be reassessed pursuant to subsection (1)
164 | in subsequent years. This paragraph applies to changes,
165 | additions, or improvements commenced within 3 years after the
166 | January 1 following the damage or destruction of the homestead.

167 | (c) Changes, additions, or improvements that replace all
168 | or a portion of real property that was damaged or destroyed by
169 | misfortune or calamity shall be assessed upon substantial
170 | completion as if such damage or destruction had not occurred and
171 | in accordance with paragraph (b) if the owner of such property:

172 | 1. Was permanently residing on such property when the
173 | damage or destruction occurred;

174 | 2. Was not entitled to receive homestead exemption on such
175 | property as of January 1 of that year; and

176 3. Applies for and receives homestead exemption on such
177 property the following year.

178 (d) Changes, additions, or improvements include
179 improvements made to common areas or other improvements made to
180 property other than to the homestead property by the owner or by
181 an owner association, which improvements directly benefit the
182 homestead property. Such changes, additions, or improvements
183 shall be assessed at just value, and the just value shall be
184 apportioned among the parcels benefiting from the improvement.

185 (5) When property is destroyed or removed and not
186 replaced, the assessed value of the parcel shall be reduced by
187 the assessed value attributable to the destroyed or removed
188 property.

189 (6) Only property that receives a homestead exemption is
190 subject to this section. No portion of property that is assessed
191 solely on the basis of character or use pursuant to s. 193.461
192 or s. 193.501, or assessed pursuant to s. 193.505, is subject to
193 this section. When property is assessed under s. 193.461, s.
194 193.501, or s. 193.505 and contains a residence under the same
195 ownership, the portion of the property consisting of the
196 residence and curtilage must be assessed separately, pursuant to
197 s. 193.011, for the assessment to be subject to the limitation
198 in this section.

199 (7) If a person received a homestead exemption limited to
200 that person's proportionate interest in real property, the

201 provisions of this section apply only to that interest.

202 (8) Property assessed under this section shall be assessed
 203 at less than just value when the person who establishes a new
 204 homestead has received a homestead exemption as of January 1 of
 205 any of the 3 immediately preceding years. For purposes of this
 206 subsection, a husband and wife who owned and both permanently
 207 resided on a previous homestead shall each be considered to have
 208 received the homestead exemption even though only the husband or
 209 the wife applied for the homestead exemption on the previous
 210 homestead. The assessed value of the newly established homestead
 211 shall be determined as provided in this subsection.

212 (a) If the just value of the new homestead as of January 1
 213 is greater than or equal to the just value of the immediate
 214 prior homestead as of January 1 of the year in which the
 215 immediate prior homestead was abandoned, the assessed value of
 216 the new homestead shall be the just value of the new homestead
 217 minus an amount equal to the lesser of \$500,000 or the
 218 difference between the just value and the assessed value of the
 219 immediate prior homestead as of January 1 of the year in which
 220 the prior homestead was abandoned. Thereafter, the homestead
 221 shall be assessed as provided in this section.

222 (b) If the just value of the new homestead as of January 1
 223 is less than the just value of the immediate prior homestead as
 224 of January 1 of the year in which the immediate prior homestead
 225 was abandoned, the assessed value of the new homestead shall be

226 equal to the just value of the new homestead divided by the just
227 value of the immediate prior homestead and multiplied by the
228 assessed value of the immediate prior homestead. However, if the
229 difference between the just value of the new homestead and the
230 assessed value of the new homestead calculated pursuant to this
231 paragraph is greater than \$500,000, the assessed value of the
232 new homestead shall be increased so that the difference between
233 the just value and the assessed value equals \$500,000.
234 Thereafter, the homestead shall be assessed as provided in this
235 section.

236 (c) If two or more persons who have each received a
237 homestead exemption as of January 1 of any of the 3 immediately
238 preceding years and who would otherwise be eligible to have a
239 new homestead property assessed under this subsection establish
240 a single new homestead, the reduction from just value is limited
241 to the higher of the difference between the just value and the
242 assessed value of either of the prior eligible homesteads as of
243 January 1 of the year in which either of the eligible prior
244 homesteads was abandoned, but may not exceed \$500,000.

245 (d) If two or more persons abandon jointly owned and
246 jointly titled property that received a homestead exemption as
247 of January 1 of any of the 3 immediately preceding years, and
248 one or more such persons who were entitled to and received a
249 homestead exemption on the abandoned property establish a new
250 homestead that would otherwise be eligible for assessment under

251 this subsection, each such person establishing a new homestead
252 is entitled to a reduction from just value for the new homestead
253 equal to the just value of the prior homestead minus the
254 assessed value of the prior homestead divided by the number of
255 owners of the prior homestead who received a homestead
256 exemption, unless the title of the property contains specific
257 ownership shares, in which case the share of reduction from just
258 value shall be proportionate to the ownership share. In the case
259 of a husband and wife abandoning jointly titled property, the
260 husband and wife may designate the ownership share to be
261 attributed to each spouse by following the procedure in
262 paragraph (f). To qualify to make such a designation, the
263 husband and wife must be married on the date that the jointly
264 owned property is abandoned. In calculating the assessment
265 reduction to be transferred from a prior homestead that has an
266 assessment reduction for living quarters of parents or
267 grandparents pursuant to s. 193.703, the value calculated
268 pursuant to s. 193.703(6) must first be added back to the
269 assessed value of the prior homestead. The total reduction from
270 just value for all new homesteads established under this
271 paragraph may not exceed \$500,000. There shall be no reduction
272 from just value of any new homestead unless the prior homestead
273 is reassessed at just value or is reassessed under this
274 subsection as of January 1 after the abandonment occurs.

275 (e) If one or more persons who previously owned a single

276 homestead and each received the homestead exemption qualify for
277 a new homestead where all persons who qualify for homestead
278 exemption in the new homestead also qualified for homestead
279 exemption in the previous homestead without an additional person
280 qualifying for homestead exemption in the new homestead, the
281 reduction in just value shall be calculated pursuant to
282 paragraph (a) or paragraph (b), without application of paragraph
283 (c) or paragraph (d).

284 (f) A husband and wife abandoning jointly titled property
285 who wish to designate the ownership share to be attributed to
286 each person for purposes of paragraph (d) must file a form
287 provided by the department with the property appraiser in the
288 county where such property is located. The form must include a
289 sworn statement by each person designating the ownership share
290 to be attributed to each person for purposes of paragraph (d)
291 and must be filed prior to either person filing the form
292 required under paragraph (h) to have a parcel of property
293 assessed under this subsection. Such a designation, once filed
294 with the property appraiser, is irrevocable.

295 (g) For purposes of receiving an assessment reduction
296 pursuant to this subsection, a person entitled to assessment
297 under this section may abandon his or her homestead even though
298 it remains his or her primary residence by notifying the
299 property appraiser of the county where the homestead is located.
300 This notification must be in writing and delivered at the same

301 time as or before timely filing a new application for homestead
302 exemption on the property.

303 (h) In order to have his or her homestead property
304 assessed under this subsection, a person must file a form
305 provided by the department as an attachment to the application
306 for homestead exemption, including a copy of the form required
307 to be filed under paragraph (f), if applicable. The form, which
308 must include a sworn statement attesting to the applicant's
309 entitlement to assessment under this subsection, shall be
310 considered sufficient documentation for applying for assessment
311 under this subsection. The department shall require by rule that
312 the required form be submitted with the application for
313 homestead exemption under the timeframes and processes set forth
314 in chapter 196 to the extent practicable.

315 (i)1. If the previous homestead was located in a different
316 county than the new homestead, the property appraiser in the
317 county where the new homestead is located must transmit a copy
318 of the completed form together with a completed application for
319 homestead exemption to the property appraiser in the county
320 where the previous homestead was located. If the previous
321 homesteads of applicants for transfer were in more than one
322 county, each applicant from a different county must submit a
323 separate form.

324 2. The property appraiser in the county where the previous
325 homestead was located must return information to the property

326 appraiser in the county where the new homestead is located by
 327 April 1 or within 2 weeks after receipt of the completed
 328 application from that property appraiser, whichever is later. As
 329 part of the information returned, the property appraiser in the
 330 county where the previous homestead was located must provide
 331 sufficient information concerning the previous homestead to
 332 allow the property appraiser in the county where the new
 333 homestead is located to calculate the amount of the assessment
 334 limitation difference which may be transferred and must certify
 335 whether the previous homestead was abandoned and has been or
 336 will be reassessed at just value or reassessed according to the
 337 provisions of this subsection as of the January 1 following its
 338 abandonment.

339 3. Based on the information provided on the form from the
 340 property appraiser in the county where the previous homestead
 341 was located, the property appraiser in the county where the new
 342 homestead is located shall calculate the amount of the
 343 assessment limitation difference which may be transferred and
 344 apply the difference to the January 1 assessment of the new
 345 homestead.

346 4. All property appraisers having information-sharing
 347 agreements with the department are authorized to share
 348 confidential tax information with each other pursuant to s.
 349 195.084, including social security numbers and linked
 350 information on the forms provided pursuant to this section.

351 5. The transfer of any limitation is not final until any
 352 values on the assessment roll on which the transfer is based are
 353 final. If such values are final after tax notice bills have been
 354 sent, the property appraiser shall make appropriate corrections
 355 and a corrected tax notice bill shall be sent. Any values that
 356 are under administrative or judicial review shall be noticed to
 357 the tribunal or court for accelerated hearing and resolution so
 358 that the intent of this subsection may be carried out.

359 6. If the property appraiser in the county where the
 360 previous homestead was located has not provided information
 361 sufficient to identify the previous homestead and the assessment
 362 limitation difference is transferable, the taxpayer may file an
 363 action in circuit court in that county seeking to establish that
 364 the property appraiser must provide such information.

365 7. If the information from the property appraiser in the
 366 county where the previous homestead was located is provided
 367 after the procedures in this section are exercised, the property
 368 appraiser in the county where the new homestead is located shall
 369 make appropriate corrections and a corrected tax notice and tax
 370 bill shall be sent.

371 8. This subsection does not authorize the consideration or
 372 adjustment of the just, assessed, or taxable value of the
 373 previous homestead property.

374 9. The property appraiser in the county where the new
 375 homestead is located shall promptly notify a taxpayer if the

376 information received, or available, is insufficient to identify
377 the previous homestead and the amount of the assessment
378 limitation difference which is transferable. Such notification
379 shall be sent on or before July 1 as specified in s. 196.151.

380 10. The taxpayer may correspond with the property
381 appraiser in the county where the previous homestead was located
382 to further seek to identify the homestead and the amount of the
383 assessment limitation difference which is transferable.

384 11. If the property appraiser in the county where the
385 previous homestead was located supplies sufficient information
386 to the property appraiser in the county where the new homestead
387 is located, such information shall be considered timely if
388 provided in time for inclusion on the notice of proposed
389 property taxes sent pursuant to ss. 194.011 and 200.065(1).

390 12. If the property appraiser has not received information
391 sufficient to identify the previous homestead and the amount of
392 the assessment limitation difference which is transferable
393 before mailing the notice of proposed property taxes, the
394 taxpayer may file a petition with the value adjustment board in
395 the county where the new homestead is located.

396 (j) Any person who is qualified to have his or her
397 property assessed under this subsection and who fails to file an
398 application by March 1 may file an application for assessment
399 under this subsection and may, pursuant to s. 194.011(3), file a
400 petition with the value adjustment board requesting that an

401 assessment under this subsection be granted. Such petition may
402 be filed at any time during the taxable year on or before the
403 25th day following the mailing of the notice by the property
404 appraiser as provided in s. 194.011(1). Notwithstanding s.
405 194.013, such person must pay a nonrefundable fee of \$15 upon
406 filing the petition. Upon reviewing the petition, if the person
407 is qualified to receive the assessment under this subsection and
408 demonstrates particular extenuating circumstances judged by the
409 property appraiser or the value adjustment board to warrant
410 granting the assessment, the property appraiser or the value
411 adjustment board may grant an assessment under this subsection.

412 (k) Any person who is qualified to have his or her
413 property assessed under this subsection and who fails to timely
414 file an application for his or her new homestead in the first
415 year following eligibility may file in a subsequent year. The
416 assessment reduction shall be applied to assessed value in the
417 year the transfer is first approved, and refunds of tax may not
418 be made for previous years.

419 (l) The property appraisers of the state shall, as soon as
420 practicable after March 1 of each year and on or before July 1
421 of that year, carefully consider all applications for assessment
422 under this subsection which have been filed in their respective
423 offices on or before March 1 of that year. If, upon
424 investigation, the property appraiser finds that the applicant
425 is entitled to assessment under this subsection, the property

426 appraiser shall make such entries upon the tax rolls of the
427 county as are necessary to allow the assessment. If, after due
428 consideration, the property appraiser finds that the applicant
429 is not entitled to the assessment under this subsection, the
430 property appraiser shall immediately prepare a notice of such
431 disapproval, giving his or her reasons therefor, and a copy of
432 the notice must be served upon the applicant by the property
433 appraiser by personal delivery or by registered mail to the post
434 office address given by the applicant. The applicant may appeal
435 the decision of the property appraiser refusing to allow the
436 assessment under this subsection to the value adjustment board,
437 and the board shall review the application and evidence
438 presented to the property appraiser upon which the applicant
439 based the claim and hear the applicant in person or by agent on
440 behalf of his or her right to such assessment. Such appeal shall
441 be heard by an attorney special magistrate if the value
442 adjustment board uses special magistrates. The value adjustment
443 board shall reverse the decision of the property appraiser in
444 the cause and grant assessment under this subsection to the
445 applicant if, in its judgment, the applicant is entitled to the
446 assessment or shall affirm the decision of the property
447 appraiser. The action of the board is final in the cause unless
448 the applicant, within 60 days following the date of refusal of
449 the application by the board, files in the circuit court of the
450 county in which the homestead is located a proceeding against

451 the property appraiser for a declaratory judgment as is provided
452 under chapter 86 or other appropriate proceeding. The failure of
453 the taxpayer to appear before the property appraiser or value
454 adjustment board or to file any paper other than the application
455 as provided in this subsection does not constitute a bar to or
456 defense in the proceedings.

457 (m) For purposes of receiving an assessment reduction
458 pursuant to this subsection, an owner of a homestead property
459 that was significantly damaged or destroyed as a result of a
460 named tropical storm or hurricane may elect, in the calendar
461 year following the named tropical storm or hurricane, to have
462 the significantly damaged or destroyed homestead deemed to have
463 been abandoned as of the date of the named tropical storm or
464 hurricane even though the owner received a homestead exemption
465 on the property as of January 1 of the year immediately
466 following the named tropical storm or hurricane. The election
467 provided for in this paragraph is available only if the owner
468 establishes a new homestead as of January 1 of the third year
469 immediately following the storm or hurricane. This paragraph
470 shall apply to homestead property damaged or destroyed on or
471 after January 1, 2017.

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

474 (a) If errors are made in arriving at any assessment under
475 this section due to a material mistake of fact concerning an

476 essential characteristic of the property, the just value and
 477 assessed value must be recalculated beginning in the year ~~for~~
 478 ~~every such year, including the year in which the mistake is~~
 479 discovered ~~occurred~~.

480 (b) If changes, additions, or improvements are not
 481 assessed at just value as of the first January 1 after they were
 482 substantially completed, the property appraiser shall determine
 483 the just value for such changes, additions, or improvements for
 484 the year they were substantially completed. Assessments for
 485 subsequent years, beginning in the year such mistake is
 486 discovered, shall be corrected, applying this section if
 487 applicable; provided, however, that if a building permit was
 488 required and has not been issued by the county, the assessment
 489 may be corrected from the later of the year following
 490 substantial completion or 10 years prior.

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

494 (10) If the property appraiser determines that for any
 495 year or years within the prior 10 years a person who was not
 496 entitled to the homestead property assessment limitation granted
 497 under this section was granted the homestead property assessment
 498 limitation, the property appraiser making such determination
 499 shall serve upon the owner a notice of intent to record in the
 500 public records of the county a notice of tax lien against any

501 property owned by that person in the county, and such property
 502 must be identified in the notice of tax lien. Such property that
 503 is situated in this state is subject to the unpaid taxes, plus a
 504 penalty of 50 percent of the unpaid taxes for each year and 15
 505 percent interest per annum. However, when a person entitled to
 506 exemption pursuant to s. 196.031 inadvertently receives the
 507 limitation pursuant to this section following a change of
 508 ownership, or if the property appraiser improperly grants the
 509 property assessment limitation as a result of an error,
 510 including, but not limited to, a clerical mistake or an
 511 omission, the assessment of such property may ~~must~~ be corrected
 512 as provided in paragraph (9) (a), and the person need not pay the
 513 unpaid taxes, penalties, or interest. Before a lien may be
 514 filed, the person or entity so notified must be given 30 days to
 515 pay the taxes and any applicable penalties and interest. ~~If the~~
 516 ~~property appraiser improperly grants the property assessment~~
 517 ~~limitation as a result of a clerical mistake or an omission, the~~
 518 ~~person or entity improperly receiving the property assessment~~
 519 ~~limitation may not be assessed a penalty or interest.~~

520 (11) Property assessed under this section shall be
 521 assessed at less than just value in the year the property
 522 receives the homestead exemption when the person who establishes
 523 a new homestead owned the property on January 1 of the prior
 524 year. The property shall be reassessed on the following January
 525 1. Any change resulting from such reassessment may not exceed an

526 increase of 10 percent of the assessed value of the property for
 527 the prior year. If the assessed value of the property as
 528 calculated in this subsection exceeds the just value, the
 529 assessed value of the property shall be lowered to the just
 530 value of the property. Until the property is reassessed on
 531 January 1, it remains subject to the provisions of s. 193.1554
 532 which do not conflict with this subsection.

533 Section 3. Subsections (2), (9), and (10) of section
 534 193.1554, Florida Statutes, are amended, and subsection (11) is
 535 added to that section to read:

536 193.1554 Assessment of nonhomestead residential property.—

537 (2) For all levies other than school district levies,
 538 nonhomestead residential property shall be assessed at just
 539 value as of January 1 of the year that the property becomes
 540 eligible for assessment pursuant to this section, unless the
 541 provisions of subsection (11) apply.

542 (9) Erroneous assessments of nonhomestead residential
 543 property assessed under this section may be corrected in the
 544 following manner:

545 (a) If errors are made in arriving at any assessment under
 546 this section due to a material mistake of fact concerning an
 547 essential characteristic of the property, the just value and
 548 assessed value must be recalculated beginning in the year for
 549 ~~every such year, including the year in which the mistake is~~
 550 discovered ~~occurred~~.

551 (b) If changes, additions, or improvements are not
 552 assessed at just value as of the first January 1 after they were
 553 substantially completed, the property appraiser shall determine
 554 the just value for such changes, additions, or improvements for
 555 the year they were substantially completed. Assessments for
 556 subsequent years, beginning in the year such mistake is
 557 discovered shall be corrected, applying this section if
 558 applicable; provided, however, that if a building permit was
 559 required and has not been issued by the county, the assessment
 560 may be corrected from the later of the year following
 561 substantial completion or 10 years prior.

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

565 (10) If the property appraiser determines that for any
 566 year or years within the prior 10 years a person or entity who
 567 was not entitled to the property assessment limitation granted
 568 under this section was granted the property assessment
 569 limitation, the property appraiser making such determination
 570 shall serve upon the owner a notice of intent to record in the
 571 public records of the county a notice of tax lien against any
 572 property owned by that person or entity in the county, and such
 573 property must be identified in the notice of tax lien. Such
 574 property that is situated in this state is subject to the unpaid
 575 taxes, plus a penalty of 50 percent of the unpaid taxes for each

576 | year and 15 percent interest per annum. However, if the
 577 | assessment limitation is granted as a result of an error by the
 578 | property appraiser, including, but not limited to, a clerical
 579 | mistake or an omission, the taxpayer need not pay the unpaid
 580 | taxes, penalties, or interest. Before a lien may be filed, the
 581 | person or entity so notified must be given 30 days to pay the
 582 | taxes and any applicable penalties and interest. If the property
 583 | appraiser improperly grants the property assessment limitation
 584 | as a result of a clerical mistake or an omission, the person or
 585 | entity improperly receiving the property assessment limitation
 586 | may not be assessed a penalty or interest.

587 | (11) For all levies other than school district levies,
 588 | nonhomestead residential real property that had a homestead
 589 | exemption in the prior year and which has not changed ownership
 590 | since such homestead exemption was granted shall be assessed the
 591 | lesser of the just value of the property or the prior year's
 592 | assessed value plus an increase not to exceed 10 percent.
 593 | However, if the owner ports the homestead assessment
 594 | differential per s. 193.155(8), this subsection shall not apply.

595 | Section 4. Subsections (9) and (10) of section 193.1555,
 596 | Florida Statutes, are amended to read:

597 | 193.1555 Assessment of certain residential and
 598 | nonresidential real property.—

599 | (9) Erroneous assessments of nonresidential real property
 600 | assessed under this section may be corrected in the following

601 manner:

602 (a) If errors are made in arriving at any assessment under
 603 this section due to a material mistake of fact concerning an
 604 essential characteristic of the property, the just value and
 605 assessed value must be recalculated beginning in the year such
 606 mistake is discovered ~~for every such year, including the year in~~
 607 ~~which the mistake occurred.~~

608 (b) If changes, additions, or improvements are not
 609 assessed at just value as of the first January 1 after they were
 610 substantially completed, the property appraiser shall determine
 611 the just value for such changes, additions, or improvements for
 612 the year they were substantially completed. Assessments for
 613 subsequent years, beginning in the year such mistake is
 614 discovered shall be corrected, applying this section if
 615 applicable; provided, however, that if a building permit was
 616 required and has not been issued by the county, the assessment
 617 may be corrected from the later of the year following
 618 substantial completion or 10 years prior.

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

622 (10) If the property appraiser determines that for any
 623 year or years within the prior 10 years a person or entity who
 624 was not entitled to the property assessment limitation granted
 625 under this section was granted the property assessment

626 | limitation, the property appraiser making such determination
 627 | shall serve upon the owner a notice of intent to record in the
 628 | public records of the county a notice of tax lien against any
 629 | property owned by that person or entity in the county, and such
 630 | property must be identified in the notice of tax lien. Such
 631 | property that is situated in this state is subject to the unpaid
 632 | taxes, plus a penalty of 50 percent of the unpaid taxes for each
 633 | year and 15 percent interest per annum. However, if the
 634 | assessment limitation is granted as a result of an error by the
 635 | property appraiser, including, but not limited to, a clerical
 636 | mistake or an omission, the taxpayer need not pay the unpaid
 637 | taxes, penalties, or interest. Before a lien may be filed, the
 638 | person or entity so notified must be given 30 days to pay the
 639 | taxes and any applicable penalties and interest. If the property
 640 | appraiser improperly grants the property assessment limitation
 641 | as a result of a clerical mistake or an omission, the person or
 642 | entity improperly receiving the property assessment limitation
 643 | may not be assessed a penalty or interest.

644 | Section 5. Paragraph (a) of subsection (1) of section
 645 | 194.032, Florida Statutes, is amended to read:

646 | 194.032 Hearing purposes; timetable.-

647 | (1)(a) The value adjustment board shall meet not earlier
 648 | than 30 days and not later than 60 days after the mailing of the
 649 | notice provided in s. 194.011(1); however, no board hearing
 650 | shall be held before approval of all or any part of the

651 assessment rolls by the Department of Revenue. The board shall
 652 meet for the following purposes:

653 1. Hearing petitions relating to assessments filed
 654 pursuant to s. 194.011(3).

655 2. Hearing complaints relating to homestead exemptions as
 656 provided for under s. 196.151.

657 3. Hearing appeals from exemptions denied, or disputes
 658 arising from exemptions granted, upon the filing of exemption
 659 applications under s. 196.011.

660 4. Hearing appeals concerning ad valorem tax deferrals and
 661 classifications.

662 5. Hearing appeals from determinations that a change of
 663 ownership under s. 193.155(3), a change of ownership or control
 664 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
 665 improvement under s. 193.1555(5) has occurred.

666 6. Hearing appeals concerning validity or amount, or both,
 667 of assessments created under s. 193.092.

668 7. Hearing appeals on the issue of whether a tangible
 669 personal property return as required under s. 193.052 was timely
 670 filed so as to allow such assessment to be contested at the
 671 value adjustment board and to waive penalties imposed under s.
 672 193.072.

673 Section 6. Paragraph (a) of subsection (9) of section
 674 196.011, Florida Statutes, is amended to read:

675 196.011 Annual application required for exemption.-

676 (9)(a) A county may, at the request of the property
677 appraiser and by a majority vote of its governing body, waive
678 the requirement that an annual application or statement be made
679 for exemption of property within the county after an initial
680 application is made and the exemption granted. The waiver under
681 this subsection of the annual application or statement
682 requirement applies to all exemptions under this chapter except
683 the exemption under s. 196.1995. Notwithstanding such waiver,
684 refiling of an application or statement shall be required when
685 any property granted an exemption is sold or otherwise disposed
686 of, when the ownership changes in any manner, when the applicant
687 for homestead exemption ceases to use the property as his or her
688 homestead, or when the status of the owner changes so as to
689 change the exempt status of the property. In its deliberations
690 on whether to waive the annual application or statement
691 requirement, the governing body shall consider the possibility
692 of fraudulent exemption claims which may occur due to the waiver
693 of the annual application requirement. The owner of any property
694 granted an exemption who is not required to file an annual
695 application or statement shall notify the property appraiser
696 promptly whenever the use of the property or the status or
697 condition of the owner changes so as to change the exempt status
698 of the property. If any property owner fails to so notify the
699 property appraiser and the property appraiser determines that
700 for any year within the prior 10 years the owner was not

701 entitled to receive such exemption, the owner of the property is
 702 subject to the taxes exempted as a result of such failure plus
 703 15 percent interest per annum and a penalty of 50 percent of the
 704 taxes exempted. However, if such exemption is granted as a
 705 result of an error by the property appraiser, including, but not
 706 limited to, a clerical mistake or an omission, the taxpayer need
 707 not pay the unpaid taxes, penalties, or interest. Except for
 708 homestead exemptions controlled by s. 196.161, the property
 709 appraiser making such determination shall record in the public
 710 records of the county a notice of tax lien against any property
 711 owned by that person or entity in the county, and such property
 712 must be identified in the notice of tax lien. Such property is
 713 subject to the payment of all taxes and penalties. Such lien
 714 when filed shall attach to any property, identified in the
 715 notice of tax lien, owned by the person who illegally or
 716 improperly received the exemption. If such person no longer owns
 717 property in that county but owns property in some other county
 718 or counties in the state, the property appraiser shall record a
 719 notice of tax lien in such other county or counties, identifying
 720 the property owned by such person or entity in such county or
 721 counties, and it shall become a lien against such property in
 722 such county or counties.

723 Section 7. Subsection (3) is added to section 196.041,
 724 Florida Statutes, to read:

725 196.041 Extent of homestead exemptions.—

726 (3) (a) Rental of all or substantially all of a dwelling
 727 claimed to be a homestead for tax purposes does not impact a
 728 homeowner's eligibility for the homestead tax exemption provided
 729 in s. 196.031 and the entire property shall be assessed under s.
 730 193.155 if all the following conditions are met.

731 1. The property continues to serve as the permanent
 732 residence of the homeowner or the permanent residence of another
 733 or others legally or naturally dependent on him or her.

734 2. The homeowner's household income, as defined in s.
 735 196.075(1), does not exceed the current adjected limitation
 736 under s. 196.075(3).

737 3. The homeowner would otherwise be eligible for the
 738 homestead tax exemption provided in s. 196.031.

739 (b) A discrete portion of the home, to which the lessee
 740 has exclusive access, may be rented, or the lessee may share
 741 portions of the home or the entire home with the homeowner.

742 Section 8. Subsection (3) is added to section 196.061,
 743 Florida Statutes, and subsection (1) of that section is
 744 republished, to read:

745 196.061 Rental of homestead to constitute abandonment.—

746 (1) The rental of all or substantially all of a dwelling
 747 previously claimed to be a homestead for tax purposes shall
 748 constitute the abandonment of such dwelling as a homestead, and
 749 the abandonment continues until the dwelling is physically
 750 occupied by the owner. However, such abandonment of the

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751 | homestead after January 1 of any year does not affect the
752 | homestead exemption for tax purposes for that particular year
753 | unless the property is rented for more than 30 days per calendar
754 | year for 2 consecutive years.

755 | (3) This section does not apply to a dwelling owned by a
756 | person who meets the requirements of s. 196.041(3)(a).

757 | Section 9. This act shall take effect July 1, 2024.