

By Senator Garcia

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1 A bill to be entitled
2 An act relating to property tax assessment; amending
3 s. 193.122, F.S.; modifying the timeframe for a
4 property appraiser to file an appeal of a value
5 adjustment board decision; amending s. 193.155, F.S.;
6 revising the procedure for correcting erroneous
7 homestead property tax assessments; providing
8 applicability; establishing a new limitation on
9 homestead tax assessments for property transferred
10 from nonhomestead residential property to homestead
11 property; requiring that the values of such homesteads
12 be reassessed at a specified time; providing a
13 limitation on such reassessment; amending s. 193.1554,
14 F.S.; revising the procedure for correcting erroneous
15 nonhomestead residential property tax assessments;
16 providing applicability; establishing a new limitation
17 on tax assessments for property transferred from
18 homestead property to nonhomestead residential
19 property; providing the procedure for calculating the
20 assessed value of such property; providing
21 applicability; amending s. 193.1555, F.S.; revising
22 the procedure for correcting erroneous nonhomestead
23 real property tax assessments; providing
24 applicability; amending s. 194.032, F.S.; revising the
25 purposes for which a value adjustment board may meet;
26 amending s. 194.034, F.S.; authorizing a petitioner to
27 request a hearing to contest whether a tangible
28 personal property return was timely filed; amending s.
29 196.011, F.S.; specifying a property owner's

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30 responsibility to pay unpaid taxes, penalties, or
 31 interests if certain exemptions are granted as the
 32 result of a property appraiser's error; amending s.
 33 196.041, F.S.; providing that certain households are
 34 entitled to the homestead tax exemption when the
 35 property or a portion of the property is rented if
 36 certain conditions are met; defining the term
 37 "rented"; amending s. 196.061, F.S.; conforming
 38 provisions to changes made by the act; providing an
 39 effective date.

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

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

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

47 (4) An appeal of a value adjustment board decision pursuant
 48 to s. 194.036(1) (a) or (b) by the property appraiser must ~~shall~~
 49 be filed before ~~prior to~~ extension of the tax roll under
 50 subsection (2) or, if the roll was extended pursuant to s.
 51 197.323, within 30 days after the decision by the value
 52 adjustment board is rendered ~~of recertification under subsection~~
 53 ~~(3)~~. The roll may be certified by the property appraiser before
 54 ~~prior to~~ an appeal is being filed pursuant to s. 194.036(1) (c),
 55 but such appeal must ~~shall~~ be filed within 20 days after receipt
 56 of the decision of the department relative to further judicial
 57 proceedings.

58 Section 2. Section 193.155, Florida Statutes, is amended to

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59 read:

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

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

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

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

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

82 (3) (a) Except as provided in this subsection or subsection
83 (8), property assessed under this section shall be assessed at
84 just value as of January 1 of the year following a change of
85 ownership. Thereafter, the annual changes in the assessed value
86 of the property are subject to the limitations in subsections
87 (1) and (2). For the purpose of this section, a change of

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88 ownership means any sale, foreclosure, or transfer of legal
89 title or beneficial title in equity to any person, except if any
90 of the following apply:

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

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

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

98 c. The change or transfer is by means of an instrument in
99 which the owner is listed as both grantor and grantee of the
100 real property and one or more other individuals are additionally
101 named as grantee. However, if any individual who is additionally
102 named as a grantee applies for a homestead exemption on the
103 property, the application is considered a change of ownership;

104 d. The change or transfer is by means of an instrument in
105 which the owner entitled to the homestead exemption is listed as
106 both grantor and grantee of the real property and one or more
107 other individuals, all of whom held title as joint tenants with
108 rights of survivorship with the owner, are named only as
109 grantors and are removed from the title; or

110 e. The person is a lessee entitled to the homestead
111 exemption under s. 196.041(1);

112 2. Legal or equitable title is changed or transferred
113 between husband and wife, including a change or transfer to a
114 surviving spouse or a transfer due to a dissolution of marriage;

115 3. The transfer occurs by operation of law to the surviving
116 spouse or minor child or children under s. 732.401;

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117 4. Upon the death of the owner, the transfer is between the
118 owner and another who is a permanent resident and who is legally
119 or naturally dependent upon the owner; or

120 5. The transfer occurs with respect to a property where all
121 of the following apply:

122 a. Multiple owners hold title as joint tenants with rights
123 of survivorship;

124 b. One or more owners were entitled to and received the
125 homestead exemption on the property;

126 c. The death of one or more owners occurs; and

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

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

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

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

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146 was sustained, subject to the assessment limitations in
147 subsections (1) and (2), when:

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

151 b. The total square footage of the homestead property as
152 changed or improved does not exceed 1,500 square feet.

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

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

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

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

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

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

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

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

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

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

200 (7) If a person received a homestead exemption limited to
201 that person's proportionate interest in real property, the
202 provisions of this section apply only to that interest.

203 (8) Property assessed under this section shall be assessed

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

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

223 (b) If the just value of the new homestead as of January 1
224 is less than the just value of the immediate prior homestead as
225 of January 1 of the year in which the immediate prior homestead
226 was abandoned, the assessed value of the new homestead is ~~shall~~
227 ~~be~~ equal to the just value of the new homestead divided by the
228 just value of the immediate prior homestead and multiplied by
229 the assessed value of the immediate prior homestead. However, if
230 the difference between the just value of the new homestead and
231 the assessed value of the new homestead calculated pursuant to
232 this paragraph is greater than \$500,000, the assessed value of

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233 the new homestead must ~~shall~~ be increased so that the difference
234 between the just value and the assessed value equals \$500,000.
235 Thereafter, the homestead shall be assessed as provided in this
236 section.

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

246 (d) If two or more persons abandon jointly owned and
247 jointly titled property that received a homestead exemption as
248 of January 1 of any of the 3 immediately preceding years, and
249 one or more such persons who were entitled to and received a
250 homestead exemption on the abandoned property establish a new
251 homestead that would otherwise be eligible for assessment under
252 this subsection, each such person establishing a new homestead
253 is entitled to a reduction from just value for the new homestead
254 equal to the just value of the prior homestead minus the
255 assessed value of the prior homestead divided by the number of
256 owners of the prior homestead who received a homestead
257 exemption, unless the title of the property contains specific
258 ownership shares, in which case the share of reduction from just
259 value shall be proportionate to the ownership share. In the case
260 of a husband and wife abandoning jointly titled property, the
261 husband and wife may designate the ownership share to be

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262 attributed to each spouse by following the procedure in
263 paragraph (f). To qualify to make such a designation, the
264 husband and wife must be married on the date that the jointly
265 owned property is abandoned. In calculating the assessment
266 reduction to be transferred from a prior homestead that has an
267 assessment reduction for living quarters of parents or
268 grandparents pursuant to s. 193.703, the value calculated
269 pursuant to s. 193.703(6) must first be added back to the
270 assessed value of the prior homestead. The total reduction from
271 just value for all new homesteads established under this
272 paragraph may not exceed \$500,000. There shall be no reduction
273 from just value of any new homestead unless the prior homestead
274 is reassessed at just value or is reassessed under this
275 subsection as of January 1 after the abandonment occurs.

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

285 (f) A husband and wife abandoning jointly titled property
286 who wish to designate the ownership share to be attributed to
287 each person for purposes of paragraph (d) must file a form
288 provided by the department with the property appraiser in the
289 county where such property is located. The form must include a
290 sworn statement by each person designating the ownership share

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291 to be attributed to each person for purposes of paragraph (d)
292 and must be filed prior to either person filing the form
293 required under paragraph (h) to have a parcel of property
294 assessed under this subsection. Such a designation, once filed
295 with the property appraiser, is irrevocable.

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

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

316 (i)1. If the previous homestead was located in a different
317 county than the new homestead, the property appraiser in the
318 county where the new homestead is located must transmit a copy
319 of the completed form together with a completed application for

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320 homestead exemption to the property appraiser in the county
321 where the previous homestead was located. If the previous
322 homesteads of applicants for transfer were in more than one
323 county, each applicant from a different county must submit a
324 separate form.

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

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

347 4. All property appraisers having information-sharing
348 agreements with the department are authorized to share

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349 confidential tax information with each other pursuant to s.
350 195.084, including social security numbers and linked
351 information on the forms provided pursuant to this section.

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

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

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

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

376 9. The property appraiser in the county where the new
377 homestead is located must ~~shall~~ promptly notify a taxpayer if

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378 the information received, or available, is insufficient to
379 identify the previous homestead and the amount of the assessment
380 limitation difference which is transferable. Such notification
381 must ~~shall~~ be sent on or before July 1 as specified in s.
382 196.151.

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

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

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

399 (j) Any person who is qualified to have his or her property
400 assessed under this subsection and who fails to file an
401 application by March 1 may file an application for assessment
402 under this subsection and may, pursuant to s. 194.011(3), file a
403 petition with the value adjustment board requesting that an
404 assessment under this subsection be granted. Such petition may
405 be filed at any time during the taxable year on or before the
406 25th day following the mailing of the notice by the property

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407 appraiser as provided in s. 194.011(1). Notwithstanding s.
408 194.013, such person must pay a nonrefundable fee of \$15 upon
409 filing the petition. Upon reviewing the petition, if the person
410 is qualified to receive the assessment under this subsection and
411 demonstrates particular extenuating circumstances judged by the
412 property appraiser or the value adjustment board to warrant
413 granting the assessment, the property appraiser or the value
414 adjustment board may grant an assessment under this subsection.

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

422 (l) The property appraisers of the state shall, as soon as
423 practicable after March 1 of each year and on or before July 1
424 of that year, carefully consider all applications for assessment
425 under this subsection which have been filed in their respective
426 offices on or before March 1 of that year. If, upon
427 investigation, the property appraiser finds that the applicant
428 is entitled to assessment under this subsection, the property
429 appraiser must ~~shall~~ make such entries upon the tax rolls of the
430 county as are necessary to allow the assessment. If, after due
431 consideration, the property appraiser finds that the applicant
432 is not entitled to the assessment under this subsection, the
433 property appraiser must ~~shall~~ immediately prepare a notice of
434 such disapproval, giving his or her reasons therefor, and a copy
435 of the notice must be served upon the applicant by the property

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436 appraiser by personal delivery or by registered mail to the post
437 office address given by the applicant. The applicant may appeal
438 the decision of the property appraiser refusing to allow the
439 assessment under this subsection to the value adjustment board,
440 and the board shall review the application and evidence
441 presented to the property appraiser upon which the applicant
442 based the claim and hear the applicant in person or by agent on
443 behalf of his or her right to such assessment. Such appeal must
444 ~~shall~~ be heard by an attorney special magistrate if the value
445 adjustment board uses special magistrates. The value adjustment
446 board must ~~shall~~ reverse the decision of the property appraiser
447 in the cause and grant assessment under this subsection to the
448 applicant if, in its judgment, the applicant is entitled to the
449 assessment or shall affirm the decision of the property
450 appraiser. The action of the board is final in the cause unless
451 the applicant, within 60 days following the date of refusal of
452 the application by the board, files in the circuit court of the
453 county in which the homestead is located a proceeding against
454 the property appraiser for a declaratory judgment as is provided
455 under chapter 86 or other appropriate proceeding. The failure of
456 the taxpayer to appear before the property appraiser or value
457 adjustment board or to file any paper other than the application
458 as provided in this subsection does not constitute a bar to or
459 defense in the proceedings.

460 (m) For purposes of receiving an assessment reduction
461 pursuant to this subsection, an owner of a homestead property
462 that was significantly damaged or destroyed as a result of a
463 named tropical storm or hurricane may elect, in the calendar
464 year following the named tropical storm or hurricane, to have

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465 the significantly damaged or destroyed homestead deemed to have
466 been abandoned as of the date of the named tropical storm or
467 hurricane even though the owner received a homestead exemption
468 on the property as of January 1 of the year immediately
469 following the named tropical storm or hurricane. The election
470 provided for in this paragraph is available only if the owner
471 establishes a new homestead as of January 1 of the third year
472 immediately following the storm or hurricane. This paragraph
473 applies ~~shall apply~~ to homestead property damaged or destroyed
474 on or after January 1, 2017.

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

477 (a) If errors are made in arriving at any assessment under
478 this section due to a material mistake of fact concerning an
479 essential characteristic of the property, the just value and
480 assessed value must be recalculated beginning in the year such
481 mistake is discovered ~~for every such year, including the year in~~
482 ~~which the mistake occurred.~~

483 (b) If changes, additions, or improvements are not assessed
484 at just value as of the first January 1 after they were
485 substantially completed, the property appraiser must ~~shall~~
486 determine the just value for such changes, additions, or
487 improvements for the year they were substantially completed.
488 Assessments for subsequent years, beginning in the year such
489 mistake is discovered, must ~~shall~~ be corrected, applying this
490 section if applicable. If a change, an addition, or an
491 improvement was constructed unlawfully without a building
492 permit, the property appraiser may correct the assessment
493 beginning the year following substantial completion of such

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494 change, addition, or improvement. Such correction may not be
495 applied to any assessment made more than 10 years before the
496 substantial completion of such change, addition, or improvement.

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

500 (10) If the property appraiser determines that for any year
501 or years within the prior 10 years a person who was not entitled
502 to the homestead property assessment limitation granted under
503 this section was granted the homestead property assessment
504 limitation, the property appraiser making such determination
505 must ~~shall~~ serve upon the owner a notice of intent to record in
506 the public records of the county a notice of tax lien against
507 any property owned by that person in the county, and such
508 property must be identified in the notice of tax lien. Such
509 property that is situated in this state is subject to the unpaid
510 taxes, plus a penalty of 50 percent of the unpaid taxes for each
511 year and 15 percent interest per annum. However, when a person
512 entitled to exemption pursuant to s. 196.031 inadvertently
513 receives the limitation pursuant to this section following a
514 change of ownership, the assessment of such property must be
515 corrected as provided in paragraph (9) (a), and the person need
516 not pay the unpaid taxes, penalties, or interest. Before a lien
517 may be filed, the person or entity so notified must be given 30
518 days to pay the taxes and any applicable penalties and interest.
519 If the property appraiser improperly grants the property
520 assessment limitation as a result of a clerical mistake or an
521 omission, the person or entity improperly receiving the property
522 assessment limitation may not be assessed a penalty or interest.

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523 (11) Property assessed under this section shall be assessed
524 at less than just value when the person who establishes a new
525 homestead owned the property as nonhomestead residential
526 property as of January 1 of the prior year. In the year that the
527 person establishes the new homestead, the assessed value of the
528 newly established homestead may not exceed the assessed value of
529 the property as calculated under s. 193.1554 in the prior year.
530 The assessed value for the year in which a new homestead is
531 established is subject to the provisions of s. 193.1554 which do
532 not conflict with this subsection. The newly established
533 homestead shall be reassessed January 1 of the year after the
534 person establishes the new homestead. Such reassessment may not
535 exceed 10 percent of the just value of the property as of
536 January 1 of the prior year.

537 Section 3. Subsections (2) and (9) of section 193.1554,
538 Florida Statutes, are amended, and subsection (11) is added to
539 that section, to read:

540 193.1554 Assessment of nonhomestead residential property.—

541 (2) For all levies other than school district levies,
542 nonhomestead residential property shall be assessed at just
543 value as of January 1 of the year that the property becomes
544 eligible for assessment pursuant to this section, unless
545 subsection (11) applies.

546 (9) Erroneous assessments of nonhomestead residential
547 property assessed under this section may be corrected in the
548 following manner:

549 (a) If errors are made in ~~arriving at~~ any assessment under
550 this section due to a material mistake of fact concerning an
551 essential characteristic of the property, the just value and

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552 assessed value must be recalculated, beginning in the year such
553 mistake is discovered ~~for every such year, including the year in~~
554 ~~which the mistake occurred.~~

555 (b) If changes, additions, or improvements are not assessed
556 at just value as of the first January 1 after they were
557 substantially completed, the property appraiser must ~~shall~~
558 determine the just value for such changes, additions, or
559 improvements for the year they were substantially completed.
560 Assessments for subsequent years, beginning in the year such
561 mistake is discovered, must ~~shall~~ be corrected, applying this
562 section if applicable. If a change, an addition, or an
563 improvement was constructed unlawfully without a building
564 permit, the property appraiser may correct the assessment
565 beginning the year following substantial completion of such
566 change, addition, or improvement. Such correction may not be
567 applied to any assessment made more than 10 years before the
568 substantial completion of such change, addition, or improvement.

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

572 (11) For all levies other than school district levies,
573 nonhomestead residential property that had a homestead exemption
574 in the prior year shall be assessed at the prior year's assessed
575 value plus an increase not to exceed 10 percent of the assessed
576 value of the property for the prior year. This subsection does
577 not apply if the property was assessed at less than just value
578 pursuant to s. 193.155(8) in the prior year.

579 Section 4. Subsection (9) of section 193.1555, Florida
580 Statutes, is amended to read:

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581 193.1555 Assessment of certain residential and
582 nonresidential real property.—

583 (9) Erroneous assessments of nonresidential real property
584 assessed under this section may be corrected in the following
585 manner:

586 (a) If errors are made in arriving at any assessment under
587 this section due to a material mistake of fact concerning an
588 essential characteristic of the property, the just value and
589 assessed value must be recalculated, beginning in the year such
590 mistake is discovered ~~for every such year, including the year in~~
591 ~~which the mistake occurred.~~

592 (b) If changes, additions, or improvements are not assessed
593 at just value as of the first January 1 after they were
594 substantially completed, the property appraiser must ~~shall~~
595 determine the just value for such changes, additions, or
596 improvements for the year they were substantially completed.
597 Assessments for subsequent years, beginning in the year such
598 mistake is discovered, must ~~shall~~ be corrected, applying this
599 section if applicable. If a change, an addition, or an
600 improvement was constructed unlawfully without a building
601 permit, the property appraiser may correct the assessment
602 beginning the year following substantial completion of such
603 change, addition, or improvement. Such correction may not be
604 applied to any assessment made more than 10 years before the
605 substantial completion of such change, addition, or improvement.

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

609 Section 5. Paragraph (a) of subsection (1) of section

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610 194.032, Florida Statutes, is amended to read:

611 194.032 Hearing purposes; timetable.—

612 (1) (a) The value adjustment board may not ~~shall~~ meet ~~not~~
613 earlier than 30 days or ~~and not~~ later than 60 days after the
614 mailing of the notice provided in s. 194.011(1); however, a ~~no~~
615 board hearing may not ~~shall~~ be held before approval of all or
616 any part of the assessment rolls by the Department of Revenue.
617 The board shall meet for the following purposes:

618 1. Hearing petitions relating to assessments filed pursuant
619 to s. 194.011(3).

620 2. Hearing complaints relating to homestead exemptions as
621 provided for under s. 196.151.

622 3. Hearing appeals from exemptions denied, or disputes
623 arising from exemptions granted, upon the filing of exemption
624 applications under s. 196.011.

625 4. Hearing appeals concerning ad valorem tax deferrals and
626 classifications.

627 5. Hearing appeals from determinations that a change of
628 ownership under s. 193.155(3), a change of ownership or control
629 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
630 improvement under s. 193.1555(5) has occurred.

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

633 7. Hearing complaints on the issue of whether a tangible
634 personal property return, as required under s. 193.052, was
635 timely filed so as to allow or to waive penalties imposed under
636 s. 193.072.

637 Section 6. Paragraph (j) of subsection (1) of section
638 194.034, Florida Statutes, is amended to read:

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639 194.034 Hearing procedures; rules.—

640 (1)

641 (j) An assessment may not be contested unless a return as
642 required by s. 193.052 was timely filed. Before contesting the
643 assessment, a petitioner may request a hearing to contest
644 whether the return was timely filed. For purposes of this
645 paragraph, the term "timely filed" means filed by the deadline
646 established in s. 193.062 or before the expiration of any
647 extension granted under s. 193.063. If notice is mailed pursuant
648 to s. 193.073(1)(a), a complete return must be submitted under
649 s. 193.073(1)(a) for the assessment to be contested.

650 Section 7. Paragraph (a) of subsection (9) of section
651 196.011, Florida Statutes, is amended to read:

652 196.011 Annual application required for exemption.—

653 (9) (a) A county may, at the request of the property
654 appraiser and by a majority vote of its governing body, waive
655 the requirement that an annual application or statement be made
656 for exemption of property within the county after an initial
657 application is made and the exemption granted. The waiver under
658 this subsection of the annual application or statement
659 requirement applies to all exemptions under this chapter except
660 the exemption under s. 196.1995. Notwithstanding such waiver,
661 refiling of an application or statement is ~~shall be~~ required
662 when any property granted an exemption is sold or otherwise
663 disposed of, when the ownership changes in any manner, when the
664 applicant for homestead exemption ceases to use the property as
665 his or her homestead, or when the status of the owner changes so
666 as to change the exempt status of the property. In its
667 deliberations on whether to waive the annual application or

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668 statement requirement, the governing body shall consider the
669 possibility of fraudulent exemption claims which may occur due
670 to the waiver of the annual application requirement. The owner
671 of any property granted an exemption who is not required to file
672 an annual application or statement shall notify the property
673 appraiser promptly whenever the use of the property or the
674 status or condition of the owner changes so as to change the
675 exempt status of the property. If any property owner fails to so
676 notify the property appraiser and the property appraiser
677 determines that for any year within the prior 10 years the owner
678 was not entitled to receive such exemption, the owner of the
679 property is subject to the taxes exempted as a result of such
680 failure plus 15 percent interest per annum and a penalty of 50
681 percent of the taxes exempted. If such exemption is granted as a
682 result of an error by the property appraiser, including, but not
683 limited to, a clerical mistake or omission, the property owner
684 is not required to pay the unpaid taxes, penalties, or interest.
685 Except for homestead exemptions controlled by s. 196.161, the
686 property appraiser making such determination shall record in the
687 public records of the county a notice of tax lien against any
688 property owned by that person or entity in the county, and such
689 property must be identified in the notice of tax lien. Such
690 property is subject to the payment of all taxes and penalties.
691 Such lien when filed shall attach to any property, identified in
692 the notice of tax lien, owned by the person who illegally or
693 improperly received the exemption. If such person no longer owns
694 property in that county but owns property in some other county
695 or counties in this ~~the~~ state, the property appraiser must ~~shall~~
696 record a notice of tax lien in such other county or counties,

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697 identifying the property owned by such person or entity in such
698 county or counties, and it shall become a lien against such
699 property in such county or counties.

700 Section 8. Subsection (3) is added to section 196.041,
701 Florida Statutes, to read:

702 196.041 Extent of homestead exemptions.—

703 (3) A household as defined in s. 196.075(1)(a) which meets
704 the income requirements set forth in s. 196.075(3) and which
705 otherwise qualifies for the homestead tax exemption provided in
706 s. 196.031 is entitled to such exemption, and the entire
707 property shall be assessed as provided in s. 193.155, regardless
708 of whether the property or a portion of the property is rented
709 if the owner of the property or another person legally or
710 naturally dependent on the owner of the property maintains a
711 permanent residence on the property. As used in this subsection,
712 the term "rented" includes leasing a discrete portion of the
713 property to which the lessee has exclusive access or allowing
714 the lessee to share portions of the home or the entire home with
715 the household receiving the homestead exemption.

716 Section 9. Subsection (2) of section 196.061, Florida
717 Statutes, is amended to read:

718 196.061 Rental of homestead to constitute abandonment.—

719 (2) This section does not apply to the following persons:

720 (a) A member of the Armed Forces of the United States whose
721 service is the result of a mandatory obligation imposed by the
722 federal Selective Service Act or who volunteers for service as a
723 member of the Armed Forces of the United States. Moreover, valid
724 military orders transferring such member are sufficient to
725 maintain permanent residence for the purpose of s. 196.015 for

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726 the member and his or her spouse.

727 (b) A person whose household income is below the income
728 limits set forth in s. 196.075(3) and who meets the requirements
729 of s. 196.041(3).

730 Section 10. This act shall take effect July 1, 2024.