

By Senator Martin

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1                   A bill to be entitled  
 2           An act relating to assessment of homestead property;  
 3           amending s. 193.155, F.S.; revising the method of  
 4           homestead property assessments; requiring that  
 5           assessments be at the most recent purchase price or,  
 6           in the case of new construction, the cost of  
 7           construction; requiring that reassessment be the prior  
 8           assessed value or a specified calculation; requiring  
 9           that changes, additions, and improvements be assessed  
 10          in a certain manner; amending s. 194.011, F.S.;  
 11          conforming provisions to changes made by the act;  
 12          authorizing the Department of Revenue to create a  
 13          grant program for a certain purpose; authorizing the  
 14          department to adopt rules; providing a contingent  
 15          effective date.

16  
 17 Be It Enacted by the Legislature of the State of Florida:

18  
 19       Section 1. Section 193.155, Florida Statutes, is amended to  
 20       read:

21       193.155 Homestead assessments.—Homestead property shall be  
 22       assessed at just value as of January 1, 1994. Property receiving  
 23       the homestead exemption after January 1, 1994, shall be assessed  
 24       at the most recent purchase price or, in the case of new  
 25       construction, the cost of construction ~~just value~~ as of January  
 26       1 of the year in which the property receives the exemption  
 27       unless the provisions of subsection (8) apply.

28       (1) Beginning ~~in 1995, or~~ the year following the year the  
 29       property receives homestead exemption, ~~whichever is later,~~ the

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30 property shall be reassessed annually on January 1. Any change  
31 resulting from such reassessment shall be ~~not exceed the lower~~  
32 ~~of the following:~~

33 ~~(a) Three percent of the assessed value of the property for~~  
34 ~~the prior year or the value calculated in paragraph (4) (a), if~~  
35 ~~applicable; or~~

36 ~~(b) The percentage change in the Consumer Price Index for~~  
37 ~~All Urban Consumers, U.S. City Average, all items 1967=100, or~~  
38 ~~successor reports for the preceding calendar year as initially~~  
39 ~~reported by the United States Department of Labor, Bureau of~~  
40 ~~Labor Statistics.~~

41 (2) If the assessed value of the property as calculated  
42 under subsection (1) exceeds the just value, the assessed value  
43 of the property must ~~shall~~ be lowered to the just value of the  
44 property.

45 (3) (a) Except as provided in this subsection ~~or subsection~~  
46 ~~(8)~~, property assessed under this section shall be assessed at  
47 the most recent purchase price or, in the case of new  
48 construction, the cost of construction ~~just value~~ as of January  
49 1 of the year following a change of ownership. Thereafter, the  
50 annual changes in the assessed value of the property are subject  
51 to the limitations in subsection ~~subsections (1) and (2)~~. For  
52 the purpose of this section, a change of ownership means any  
53 sale, foreclosure, or transfer of legal title or beneficial  
54 title in equity to any person, except if any of the following  
55 apply:

56 1. Subsequent to the change or transfer, the same person is  
57 entitled to the homestead exemption as was previously entitled  
58 and:

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- 59           a. The transfer of title is to correct an error;
- 60           b. The transfer is between legal and equitable title or  
61 equitable and equitable title and no additional person applies  
62 for a homestead exemption on the property;
- 63           c. The change or transfer is by means of an instrument in  
64 which the owner is listed as both grantor and grantee of the  
65 real property and one or more other individuals are additionally  
66 named as grantee. However, if any individual who is additionally  
67 named as a grantee applies for a homestead exemption on the  
68 property, the application is considered a change of ownership;
- 69           d. The change or transfer is by means of an instrument in  
70 which the owner entitled to the homestead exemption is listed as  
71 both grantor and grantee of the real property and one or more  
72 other individuals, all of whom held title as joint tenants with  
73 rights of survivorship with the owner, are named only as  
74 grantors and are removed from the title; or
- 75           e. The person is a lessee entitled to the homestead  
76 exemption under s. 196.041(1);
- 77           2. Legal or equitable title is changed or transferred  
78 between husband and wife, including a change or transfer to a  
79 surviving spouse or a transfer due to a dissolution of marriage;
- 80           3. The transfer occurs by operation of law to the surviving  
81 spouse or minor child or children under s. 732.401;
- 82           4. Upon the death of the owner, the transfer is between the  
83 owner and another who is a permanent resident and who is legally  
84 or naturally dependent upon the owner; or
- 85           5. The transfer occurs with respect to a property where all  
86 of the following apply:
- 87           a. Multiple owners hold title as joint tenants with rights

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88 of survivorship;

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

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

92 d. Subsequent to the transfer, the surviving owner or  
93 owners previously entitled to and receiving the homestead  
94 exemption continue to be entitled to and receive the homestead  
95 exemption.

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

100 (4) (a) Except as provided in paragraph (b) and s. 193.624,  
101 changes, additions, or improvements to homestead property shall  
102 be assessed at the documented cost of such changes, additions,  
103 or improvements ~~just value~~ as of the first January 1 after the  
104 changes, additions, or improvements are substantially completed.

105 (b)1. Changes, additions, or improvements that replace all  
106 or a portion of homestead property, including ancillary  
107 improvements, damaged or destroyed by misfortune or calamity  
108 shall be assessed upon substantial completion as provided in  
109 this paragraph. Such assessment must be calculated using the  
110 homestead property's assessed value as of the January 1  
111 immediately before the date on which the damage or destruction  
112 was sustained, subject to the assessment limitations in  
113 subsection ~~subsections (1) and (2)~~, when:

114 a. The square footage of the homestead property as changed  
115 or improved does not exceed 110 percent of the square footage of  
116 the homestead property before the damage or destruction; or

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

119           2. The homestead property's assessed value must be  
120 increased by the documented costs of the change, addition, or  
121 improvement ~~just value of that portion of the changed or~~  
122 ~~improved homestead property~~ which is in excess of 110 percent of  
123 the square footage of the homestead property before the damage  
124 or destruction or of that portion exceeding 1,500 square feet.

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

130           4. Changes, additions, or improvements assessed pursuant to  
131 this paragraph must be reassessed pursuant to subsection (1) in  
132 subsequent years. This paragraph applies to changes, additions,  
133 or improvements commenced within 5 years after the January 1  
134 following the damage or destruction of the homestead.

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

140           1. Was permanently residing on such property when the  
141 damage or destruction occurred;

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

144           3. Applies for and receives homestead exemption on such  
145 property the following year.

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146 ~~(d) Changes, additions, or improvements include~~  
147 ~~improvements made to common areas or other improvements made to~~  
148 ~~property other than to the homestead property by the owner or by~~  
149 ~~an owner association, which improvements directly benefit the~~  
150 ~~homestead property. Such changes, additions, or improvements~~  
151 ~~shall be assessed at just value, and the just value shall be~~  
152 ~~apportioned among the parcels benefiting from the improvement.~~

153 (5) When property is destroyed or removed and not replaced,  
154 the assessed value of the parcel shall be reduced by the  
155 assessed value attributable to the destroyed or removed  
156 property.

157 (6) Only property that receives a homestead exemption is  
158 subject to this section. No portion of property that is assessed  
159 solely on the basis of character or use pursuant to s. 193.461  
160 or s. 193.501, or assessed pursuant to s. 193.505, is subject to  
161 this section. When property is assessed under s. 193.461, s.  
162 193.501, or s. 193.505 and contains a residence under the same  
163 ownership, the portion of the property consisting of the  
164 residence and curtilage must be assessed separately, pursuant to  
165 s. 193.011, for the assessment to be subject to the limitation  
166 in this section.

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

170 ~~(8) Property assessed under this section shall be assessed~~  
171 ~~at less than just value when the person who establishes a new~~  
172 ~~homestead has received a homestead exemption as of January 1 of~~  
173 ~~any of the 3 immediately preceding years. For purposes of this~~  
174 ~~subsection, a husband and wife who owned and both permanently~~

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175 ~~resided on a previous homestead shall each be considered to have~~  
176 ~~received the homestead exemption even though only the husband or~~  
177 ~~the wife applied for the homestead exemption on the previous~~  
178 ~~homestead. The assessed value of the newly established homestead~~  
179 ~~shall be determined as provided in this subsection.~~

180 ~~(a) If the just value of the new homestead as of January 1~~  
181 ~~is greater than or equal to the just value of the immediate~~  
182 ~~prior homestead as of January 1 of the year in which the~~  
183 ~~immediate prior homestead was abandoned, the assessed value of~~  
184 ~~the new homestead shall be the just value of the new homestead~~  
185 ~~minus an amount equal to the lesser of \$500,000 or the~~  
186 ~~difference between the just value and the assessed value of the~~  
187 ~~immediate prior homestead as of January 1 of the year in which~~  
188 ~~the prior homestead was abandoned. Thereafter, the homestead~~  
189 ~~shall be assessed as provided in this section.~~

190 ~~(b) If the just value of the new homestead as of January 1~~  
191 ~~is less than the just value of the immediate prior homestead as~~  
192 ~~of January 1 of the year in which the immediate prior homestead~~  
193 ~~was abandoned, the assessed value of the new homestead shall be~~  
194 ~~equal to the just value of the new homestead divided by the just~~  
195 ~~value of the immediate prior homestead and multiplied by the~~  
196 ~~assessed value of the immediate prior homestead. However, if the~~  
197 ~~difference between the just value of the new homestead and the~~  
198 ~~assessed value of the new homestead calculated pursuant to this~~  
199 ~~paragraph is greater than \$500,000, the assessed value of the~~  
200 ~~new homestead shall be increased so that the difference between~~  
201 ~~the just value and the assessed value equals \$500,000.~~  
202 ~~Thereafter, the homestead shall be assessed as provided in this~~  
203 ~~section.~~

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204       ~~(c) If two or more persons who have each received a~~  
205 ~~homestead exemption as of January 1 of any of the 3 immediately~~  
206 ~~preceding years and who would otherwise be eligible to have a~~  
207 ~~new homestead property assessed under this subsection establish~~  
208 ~~a single new homestead, the reduction from just value is limited~~  
209 ~~to the higher of the difference between the just value and the~~  
210 ~~assessed value of either of the prior eligible homesteads as of~~  
211 ~~January 1 of the year in which either of the eligible prior~~  
212 ~~homesteads was abandoned, but may not exceed \$500,000.~~

213       ~~(d) If two or more persons abandon jointly owned and~~  
214 ~~jointly titled property that received a homestead exemption as~~  
215 ~~of January 1 of any of the 3 immediately preceding years, and~~  
216 ~~one or more such persons who were entitled to and received a~~  
217 ~~homestead exemption on the abandoned property establish a new~~  
218 ~~homestead that would otherwise be eligible for assessment under~~  
219 ~~this subsection, each such person establishing a new homestead~~  
220 ~~is entitled to a reduction from just value for the new homestead~~  
221 ~~equal to the just value of the prior homestead minus the~~  
222 ~~assessed value of the prior homestead divided by the number of~~  
223 ~~owners of the prior homestead who received a homestead~~  
224 ~~exemption, unless the title of the property contains specific~~  
225 ~~ownership shares, in which case the share of reduction from just~~  
226 ~~value shall be proportionate to the ownership share. In the case~~  
227 ~~of a husband and wife abandoning jointly titled property, the~~  
228 ~~husband and wife may designate the ownership share to be~~  
229 ~~attributed to each spouse by following the procedure in~~  
230 ~~paragraph (f). To qualify to make such a designation, the~~  
231 ~~husband and wife must be married on the date that the jointly~~  
232 ~~owned property is abandoned. In calculating the assessment~~



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233 ~~reduction to be transferred from a prior homestead that has an~~  
234 ~~assessment reduction for living quarters of parents or~~  
235 ~~grandparents pursuant to s. 193.703, the value calculated~~  
236 ~~pursuant to s. 193.703(6) must first be added back to the~~  
237 ~~assessed value of the prior homestead. The total reduction from~~  
238 ~~just value for all new homesteads established under this~~  
239 ~~paragraph may not exceed \$500,000. There shall be no reduction~~  
240 ~~from just value of any new homestead unless the prior homestead~~  
241 ~~is reassessed at just value or is reassessed under this~~  
242 ~~subsection as of January 1 after the abandonment occurs.~~

243 ~~(e) If one or more persons who previously owned a single~~  
244 ~~homestead and each received the homestead exemption qualify for~~  
245 ~~a new homestead where all persons who qualify for homestead~~  
246 ~~exemption in the new homestead also qualified for homestead~~  
247 ~~exemption in the previous homestead without an additional person~~  
248 ~~qualifying for homestead exemption in the new homestead, the~~  
249 ~~reduction in just value shall be calculated pursuant to~~  
250 ~~paragraph (a) or paragraph (b), without application of paragraph~~  
251 ~~(c) or paragraph (d).~~

252 ~~(f) A husband and wife abandoning jointly titled property~~  
253 ~~who wish to designate the ownership share to be attributed to~~  
254 ~~each person for purposes of paragraph (d) must file a form~~  
255 ~~provided by the department with the property appraiser in the~~  
256 ~~county where such property is located. The form must include a~~  
257 ~~sworn statement by each person designating the ownership share~~  
258 ~~to be attributed to each person for purposes of paragraph (d)~~  
259 ~~and must be filed prior to either person filing the form~~  
260 ~~required under paragraph (h) to have a parcel of property~~  
261 ~~assessed under this subsection. Such a designation, once filed~~

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262 ~~with the property appraiser, is irrevocable.~~

263 ~~(g) For purposes of receiving an assessment reduction~~  
264 ~~pursuant to this subsection, a person entitled to assessment~~  
265 ~~under this section may abandon his or her homestead even though~~  
266 ~~it remains his or her primary residence by notifying the~~  
267 ~~property appraiser of the county where the homestead is located.~~  
268 ~~This notification must be in writing and delivered at the same~~  
269 ~~time as or before timely filing a new application for homestead~~  
270 ~~exemption on the property.~~

271 ~~(h) In order to have his or her homestead property assessed~~  
272 ~~under this subsection, a person must file a form provided by the~~  
273 ~~department as an attachment to the application for homestead~~  
274 ~~exemption, including a copy of the form required to be filed~~  
275 ~~under paragraph (f), if applicable. The form, which must include~~  
276 ~~a sworn statement attesting to the applicant's entitlement to~~  
277 ~~assessment under this subsection, shall be considered sufficient~~  
278 ~~documentation for applying for assessment under this subsection.~~  
279 ~~The department shall require by rule that the required form be~~  
280 ~~submitted with the application for homestead exemption under the~~  
281 ~~timeframes and processes set forth in chapter 196 to the extent~~  
282 ~~practicable.~~

283 ~~(i)1. If the previous homestead was located in a different~~  
284 ~~county than the new homestead, the property appraiser in the~~  
285 ~~county where the new homestead is located must transmit a copy~~  
286 ~~of the completed form together with a completed application for~~  
287 ~~homestead exemption to the property appraiser in the county~~  
288 ~~where the previous homestead was located. If the previous~~  
289 ~~homesteads of applicants for transfer were in more than one~~  
290 ~~county, each applicant from a different county must submit a~~

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291 ~~separate form.~~

292 ~~2. The property appraiser in the county where the previous~~  
293 ~~homestead was located must return information to the property~~  
294 ~~appraiser in the county where the new homestead is located by~~  
295 ~~April 1 or within 2 weeks after receipt of the completed~~  
296 ~~application from that property appraiser, whichever is later. As~~  
297 ~~part of the information returned, the property appraiser in the~~  
298 ~~county where the previous homestead was located must provide~~  
299 ~~sufficient information concerning the previous homestead to~~  
300 ~~allow the property appraiser in the county where the new~~  
301 ~~homestead is located to calculate the amount of the assessment~~  
302 ~~limitation difference which may be transferred and must certify~~  
303 ~~whether the previous homestead was abandoned and has been or~~  
304 ~~will be reassessed at just value or reassessed according to the~~  
305 ~~provisions of this subsection as of the January 1 following its~~  
306 ~~abandonment.~~

307 ~~3. Based on the information provided on the form from the~~  
308 ~~property appraiser in the county where the previous homestead~~  
309 ~~was located, the property appraiser in the county where the new~~  
310 ~~homestead is located shall calculate the amount of the~~  
311 ~~assessment limitation difference which may be transferred and~~  
312 ~~apply the difference to the January 1 assessment of the new~~  
313 ~~homestead.~~

314 ~~4. All property appraisers having information sharing~~  
315 ~~agreements with the department are authorized to share~~  
316 ~~confidential tax information with each other pursuant to s.~~  
317 ~~195.084, including social security numbers and linked~~  
318 ~~information on the forms provided pursuant to this section.~~

319 ~~5. The transfer of any limitation is not final until any~~

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320 ~~values on the assessment roll on which the transfer is based are~~  
321 ~~final. If such values are final after tax notice bills have been~~  
322 ~~sent, the property appraiser shall make appropriate corrections~~  
323 ~~and a corrected tax notice bill shall be sent. Any values that~~  
324 ~~are under administrative or judicial review shall be noticed to~~  
325 ~~the tribunal or court for accelerated hearing and resolution so~~  
326 ~~that the intent of this subsection may be carried out.~~

327 ~~6. If the property appraiser in the county where the~~  
328 ~~previous homestead was located has not provided information~~  
329 ~~sufficient to identify the previous homestead and the assessment~~  
330 ~~limitation difference is transferable, the taxpayer may file an~~  
331 ~~action in circuit court in that county seeking to establish that~~  
332 ~~the property appraiser must provide such information.~~

333 ~~7. If the information from the property appraiser in the~~  
334 ~~county where the previous homestead was located is provided~~  
335 ~~after the procedures in this section are exercised, the property~~  
336 ~~appraiser in the county where the new homestead is located shall~~  
337 ~~make appropriate corrections and a corrected tax notice and tax~~  
338 ~~bill shall be sent.~~

339 ~~8. This subsection does not authorize the consideration or~~  
340 ~~adjustment of the just, assessed, or taxable value of the~~  
341 ~~previous homestead property.~~

342 ~~9. The property appraiser in the county where the new~~  
343 ~~homestead is located shall promptly notify a taxpayer if the~~  
344 ~~information received, or available, is insufficient to identify~~  
345 ~~the previous homestead and the amount of the assessment~~  
346 ~~limitation difference which is transferable. Such notification~~  
347 ~~shall be sent on or before July 1 as specified in s. 196.151.~~

348 ~~10. The taxpayer may correspond with the property appraiser~~

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349 ~~in the county where the previous homestead was located to~~  
350 ~~further seek to identify the homestead and the amount of the~~  
351 ~~assessment limitation difference which is transferable.~~

352 ~~11. If the property appraiser in the county where the~~  
353 ~~previous homestead was located supplies sufficient information~~  
354 ~~to the property appraiser in the county where the new homestead~~  
355 ~~is located, such information shall be considered timely if~~  
356 ~~provided in time for inclusion on the notice of proposed~~  
357 ~~property taxes sent pursuant to ss. 194.011 and 200.065(1).~~

358 ~~12. If the property appraiser has not received information~~  
359 ~~sufficient to identify the previous homestead and the amount of~~  
360 ~~the assessment limitation difference which is transferable~~  
361 ~~before mailing the notice of proposed property taxes, the~~  
362 ~~taxpayer may file a petition with the value adjustment board in~~  
363 ~~the county where the new homestead is located.~~

364 ~~(j) Any person who is qualified to have his or her property~~  
365 ~~assessed under this subsection and who fails to file an~~  
366 ~~application by March 1 may file an application for assessment~~  
367 ~~under this subsection and may, pursuant to s. 194.011(3), file a~~  
368 ~~petition with the value adjustment board requesting that an~~  
369 ~~assessment under this subsection be granted. Such petition may~~  
370 ~~be filed at any time during the taxable year on or before the~~  
371 ~~25th day following the mailing of the notice by the property~~  
372 ~~appraiser as provided in s. 194.011(1). Notwithstanding s.~~  
373 ~~194.013, such person must pay a nonrefundable fee of \$15 upon~~  
374 ~~filing the petition. Upon reviewing the petition, if the person~~  
375 ~~is qualified to receive the assessment under this subsection and~~  
376 ~~demonstrates particular extenuating circumstances judged by the~~  
377 ~~property appraiser or the value adjustment board to warrant~~

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378 ~~granting the assessment, the property appraiser or the value~~  
379 ~~adjustment board may grant an assessment under this subsection.~~

380 ~~(k) Any person who is qualified to have his or her property~~  
381 ~~assessed under this subsection and who fails to timely file an~~  
382 ~~application for his or her new homestead in the first year~~  
383 ~~following eligibility may file in a subsequent year. The~~  
384 ~~assessment reduction shall be applied to assessed value in the~~  
385 ~~year the transfer is first approved, and refunds of tax may not~~  
386 ~~be made for previous years.~~

387 ~~(l) The property appraisers of the state shall, as soon as~~  
388 ~~practicable after March 1 of each year and on or before July 1~~  
389 ~~of that year, carefully consider all applications for assessment~~  
390 ~~under this subsection which have been filed in their respective~~  
391 ~~offices on or before March 1 of that year. If, upon~~  
392 ~~investigation, the property appraiser finds that the applicant~~  
393 ~~is entitled to assessment under this subsection, the property~~  
394 ~~appraiser shall make such entries upon the tax rolls of the~~  
395 ~~county as are necessary to allow the assessment. If, after due~~  
396 ~~consideration, the property appraiser finds that the applicant~~  
397 ~~is not entitled to the assessment under this subsection, the~~  
398 ~~property appraiser shall immediately prepare a notice of such~~  
399 ~~disapproval, giving his or her reasons therefor, and a copy of~~  
400 ~~the notice must be served upon the applicant by the property~~  
401 ~~appraiser by personal delivery or by registered mail to the post~~  
402 ~~office address given by the applicant. The applicant may appeal~~  
403 ~~the decision of the property appraiser refusing to allow the~~  
404 ~~assessment under this subsection to the value adjustment board,~~  
405 ~~and the board shall review the application and evidence~~  
406 ~~presented to the property appraiser upon which the applicant~~

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407 ~~based the claim and hear the applicant in person or by agent on~~  
408 ~~behalf of his or her right to such assessment. Such appeal shall~~  
409 ~~be heard by an attorney special magistrate if the value~~  
410 ~~adjustment board uses special magistrates. The value adjustment~~  
411 ~~board shall reverse the decision of the property appraiser in~~  
412 ~~the cause and grant assessment under this subsection to the~~  
413 ~~applicant if, in its judgment, the applicant is entitled to the~~  
414 ~~assessment or shall affirm the decision of the property~~  
415 ~~appraiser. The action of the board is final in the cause unless~~  
416 ~~the applicant, within 60 days following the date of refusal of~~  
417 ~~the application by the board, files in the circuit court of the~~  
418 ~~county in which the homestead is located a proceeding against~~  
419 ~~the property appraiser for a declaratory judgment as is provided~~  
420 ~~under chapter 86 or other appropriate proceeding. The failure of~~  
421 ~~the taxpayer to appear before the property appraiser or value~~  
422 ~~adjustment board or to file any paper other than the application~~  
423 ~~as provided in this subsection does not constitute a bar to or~~  
424 ~~defense in the proceedings.~~

425 ~~(m) For purposes of receiving an assessment reduction~~  
426 ~~pursuant to this subsection, an owner of a homestead property~~  
427 ~~that was significantly damaged or destroyed as a result of a~~  
428 ~~named tropical storm or hurricane may elect, in the calendar~~  
429 ~~year following the named tropical storm or hurricane, to have~~  
430 ~~the significantly damaged or destroyed homestead deemed to have~~  
431 ~~been abandoned as of the date of the named tropical storm or~~  
432 ~~hurricane even though the owner received a homestead exemption~~  
433 ~~on the property as of January 1 of the year immediately~~  
434 ~~following the named tropical storm or hurricane. The election~~  
435 ~~provided for in this paragraph is available only if the owner~~

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436 ~~establishes a new homestead as of January 1 of the third year~~  
437 ~~immediately following the storm or hurricane. This paragraph~~  
438 ~~shall apply to homestead property damaged or destroyed on or~~  
439 ~~after January 1, 2017.~~

440 (8) ~~(9)~~ Erroneous assessments of homestead property assessed  
441 under this section may be corrected in the following manner:

442 (a) If errors are made in arriving at any assessment under  
443 this section due to a material mistake of fact concerning an  
444 essential characteristic of the property, the just value and  
445 assessed value must be recalculated for every such year,  
446 including the year in which the mistake occurred.

447 (b) If changes, additions, or improvements are not assessed  
448 as provided in this section ~~at just value~~ as of the first  
449 January 1 after they were substantially completed, the property  
450 appraiser must ~~shall~~ determine the assessed value ~~just value~~ for  
451 such changes, additions, or improvements for the year they were  
452 substantially completed. Assessments for subsequent years must  
453 ~~shall~~ be corrected, applying this section if applicable.

454 (c) If back taxes are due pursuant to s. 193.092, the  
455 corrections made pursuant to this subsection must ~~shall~~ be used  
456 to calculate such back taxes.

457 (9) ~~(10)~~ (a) If the property appraiser determines that for  
458 any year or years within the prior 10 years a person who was not  
459 entitled to the homestead property assessment limitation granted  
460 under this section was granted the homestead property assessment  
461 limitation, the property appraiser making such determination  
462 must ~~shall~~ serve upon the owner a notice of intent to record in  
463 the public records of the county a notice of tax lien against  
464 any property owned by that person in the county, and such



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465 property must be identified in the notice of tax lien. The  
466 property appraiser must include with such notice information  
467 explaining why the owner is not entitled to the limitation, the  
468 years for which unpaid taxes, penalties, and interest are due,  
469 and the manner in which unpaid taxes, penalties, and interest  
470 have been calculated. Such property that is situated in this  
471 state is subject to the unpaid taxes, plus a penalty of 50  
472 percent of the unpaid taxes for each year and 15 percent  
473 interest per annum. However, when a person entitled to exemption  
474 pursuant to s. 196.031 inadvertently receives the limitation  
475 pursuant to this section following a change of ownership, the  
476 assessment of such property must be corrected as provided in  
477 paragraph (8) (a) ~~(9) (a)~~, and the person need not pay the unpaid  
478 taxes, penalties, or interest. Before a lien may be filed, the  
479 person or entity so notified must be given 30 days to pay the  
480 taxes and any applicable penalties and interest.

481 (b) If the property appraiser improperly grants the  
482 property assessment limitation as a result of a clerical mistake  
483 or an omission, the person or entity improperly receiving the  
484 property assessment limitation may not be assessed a penalty or  
485 interest. Back taxes shall apply only as follows:

486 1. If the person who received the limitation as a result of  
487 a clerical mistake or omission voluntarily discloses to the  
488 property appraiser that he or she was not entitled to the  
489 limitation before the property appraiser notifies the owner of  
490 the mistake or omission, no back taxes are ~~shall be~~ due.

491 2. If the person who received the limitation as a result of  
492 a clerical mistake or omission does not voluntarily disclose to  
493 the property appraiser that he or she was not entitled to the

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494 limitation before the property appraiser notifies the owner of  
495 the mistake or omission, back taxes are ~~shall be~~ due for any  
496 year or years that the owner was not entitled to the limitation  
497 within the 5 years before the property appraiser notified the  
498 owner of the mistake or omission.

499 3. The property appraiser shall serve upon an owner who  
500 owes back taxes under subparagraph 2. a notice of intent to  
501 record in the public records of the county a notice of tax lien  
502 against any property owned by that person in the county, and  
503 such property must be identified in the notice of tax lien. The  
504 property appraiser shall ~~must~~ include with such notice  
505 information explaining why the owner is not entitled to the  
506 limitation, the years for which unpaid taxes are due, and the  
507 manner in which unpaid taxes have been calculated. Before a lien  
508 may be filed, the person or entity so notified must be given 30  
509 days to pay the taxes.

510 Section 2. Subsections (2) and (6) of section 194.011,  
511 Florida Statutes, are amended to read:

512 194.011 Assessment notice; objections to assessments.—

513 (2) Any taxpayer who objects to the assessment placed on  
514 any property taxable to him or her, ~~including the assessment of~~  
515 ~~homestead property at less than just value under s. 193.155(8),~~  
516 may request the property appraiser to informally confer with the  
517 taxpayer. Upon receiving the request, the property appraiser, or  
518 a member of his or her staff, shall confer with the taxpayer  
519 regarding the correctness of the assessment. At this informal  
520 conference, the taxpayer shall present those facts considered by  
521 the taxpayer to be supportive of the taxpayer's claim for a  
522 change in the assessment of the property appraiser. The property

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523 appraiser or his or her representative at this conference shall  
524 present those facts considered by the property appraiser to be  
525 supportive of the correctness of the assessment. However,  
526 nothing herein may ~~shall~~ be construed to be a prerequisite to  
527 administrative or judicial review of property assessments.

528 ~~(6) The following provisions apply to petitions to the~~  
529 ~~value adjustment board concerning the assessment of homestead~~  
530 ~~property at less than just value under s. 193.155(8):~~

531 ~~(a) If the taxpayer does not agree with the amount of the~~  
532 ~~assessment limitation difference for which the taxpayer~~  
533 ~~qualifies as stated by the property appraiser in the county~~  
534 ~~where the previous homestead property was located, or if the~~  
535 ~~property appraiser in that county has not stated that the~~  
536 ~~taxpayer qualifies to transfer any assessment limitation~~  
537 ~~difference, upon the taxpayer filing a petition to the value~~  
538 ~~adjustment board in the county where the new homestead property~~  
539 ~~is located, the value adjustment board in that county shall,~~  
540 ~~upon receiving the appeal, send a notice to the value adjustment~~  
541 ~~board in the county where the previous homestead was located,~~  
542 ~~which shall reconvene if it has already adjourned.~~

543 ~~(b) Such notice operates as a petition in, and creates an~~  
544 ~~appeal to, the value adjustment board in the county where the~~  
545 ~~previous homestead was located of all issues surrounding the~~  
546 ~~previous assessment differential for the taxpayer involved.~~  
547 ~~However, the taxpayer may not petition to have the just,~~  
548 ~~assessed, or taxable value of the previous homestead changed.~~

549 ~~(c) The value adjustment board in the county where the~~  
550 ~~previous homestead was located shall set the petition for~~  
551 ~~hearing and notify the taxpayer, the property appraiser in the~~

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552 ~~county where the previous homestead was located, the property~~  
553 ~~appraiser in the county where the new homestead is located, and~~  
554 ~~the value adjustment board in that county, and shall hear the~~  
555 ~~appeal. Such appeal shall be heard by an attorney special~~  
556 ~~magistrate if the value adjustment board in the county where the~~  
557 ~~previous homestead was located uses special magistrates. The~~  
558 ~~taxpayer may attend such hearing and present evidence, but need~~  
559 ~~not do so. The value adjustment board in the county where the~~  
560 ~~previous homestead was located shall issue a decision and send a~~  
561 ~~copy of the decision to the value adjustment board in the county~~  
562 ~~where the new homestead is located.~~

563 ~~(d) In hearing the appeal in the county where the new~~  
564 ~~homestead is located, that value adjustment board shall consider~~  
565 ~~the decision of the value adjustment board in the county where~~  
566 ~~the previous homestead was located on the issues pertaining to~~  
567 ~~the previous homestead and on the amount of any assessment~~  
568 ~~reduction for which the taxpayer qualifies. The value adjustment~~  
569 ~~board in the county where the new homestead is located may not~~  
570 ~~hold its hearing until it has received the decision from the~~  
571 ~~value adjustment board in the county where the previous~~  
572 ~~homestead was located.~~

573 ~~(e) In any circuit court proceeding to review the decision~~  
574 ~~of the value adjustment board in the county where the new~~  
575 ~~homestead is located, the court may also review the decision of~~  
576 ~~the value adjustment board in the county where the previous~~  
577 ~~homestead was located.~~

578 Section 3. The Department of Revenue shall create a grant  
579 program to assist local governments with revenue shortfalls that  
580 are attributable to the changes made by this act. The department

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581 is authorized to adopt rules to administer this section.

582       Section 4. This act shall take effect on the effective date  
583 of the amendment to the State Constitution proposed by SJR \_\_\_\_\_,  
584 or a similar joint resolution having substantially the same  
585 specific intent and purpose, if such amendment is approved at  
586 the next general election or at an earlier special election  
587 specifically authorized by law for that purpose.