

By Senator Harrell

31-01158-25

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1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 196.011, F.S.; authorizing a taxpayer to rescind a
4 homestead exemption application; providing
5 requirements for rescinding such application;
6 requiring the property appraiser to adjust the tax
7 roll; authorizing the Department of Revenue to adopt
8 emergency rules; providing applicability; amending s.
9 196.196, F.S.; revising conditions under which
10 property is entitled to a certain exemption; defining
11 the term "religious activities"; relocating a
12 provision relating to property used as a parsonage,
13 burial grounds, or a tomb; providing an effective
14 date.

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

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18 Section 1. Subsection (14) is added to section 196.011,
19 Florida Statutes, to read:

20 196.011 Annual application required for exemption.—

21 (14) (a) A taxpayer having filed an application for a
22 homestead exemption on a property under s. 196.031 by March 1
23 may elect to rescind his or her filed application by notifying
24 the property appraiser. A taxpayer making such election must
25 notify the property appraiser on a form provided by the
26 department of such election between August 1 and September 15 of
27 the same taxable year for which the taxpayer filed an
28 application for a homestead exemption. To qualify to make the
29 election, all of the following conditions must be met:

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30 1. The taxpayer must have owned the property when the
31 property was assessed on January 1 of the previous year.

32 2. The property must have been assessed under s. 193.1554
33 or s. 193.1555 on January 1 of the previous year.

34 3. The taxpayer must have been in continuous ownership of
35 the property from the time of assessment on January 1 of the
36 previous year until the time the taxpayer filed an application
37 for a homestead exemption on the property.

38 (b) If a taxpayer elects to rescind his or her filed
39 application for a homestead exemption under this subsection, the
40 property appraiser shall adjust the tax roll before
41 certification to the tax collector pursuant to s. 197.322 to
42 reflect the effect of such rescindment.

43 Section 2. (1) The Department of Revenue may, and all
44 conditions are deemed met to, adopt emergency rules pursuant to
45 s. 120.54(4), Florida Statutes, to administer section 1 of this
46 act.

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

52 Section 3. The amendments made by this act to s. 196.011,
53 Florida Statutes, first apply to the 2026 tax roll.

54 Section 4. Subsections (3) and (6) of section 196.196,
55 Florida Statutes, are amended to read:

56 196.196 Determining whether property is entitled to
57 charitable, religious, scientific, or literary exemption.-

58 (3) Property owned by an exempt organization is used for an

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59 ~~exempt a religious~~ purpose if the organization ~~institution~~ has
60 taken affirmative steps to prepare the property for the
61 utilization of the property for charitable, religious,
62 scientific, or literary activities ~~use as a house of public~~
63 ~~worship~~. The term "affirmative steps" means environmental or
64 land use permitting activities, creation of architectural plans
65 or schematic drawings, land clearing or site preparation,
66 construction or renovation activities, or other similar
67 activities that demonstrate a commitment of the property to the
68 utilization of the property for charitable, religious,
69 scientific, or literary activities ~~a religious use as a house of~~
70 ~~public worship~~.

71 (a) For purposes of this subsection ~~section~~, the term
72 "religious activities" means the use of the property as a house
73 of public worship. For purposes of this subsection, the term
74 "public worship" means religious worship services and those
75 other activities that are incidental to religious worship
76 services, such as educational activities, parking, recreation,
77 partaking of meals, and fellowship.

78 (b) Property that is used as a parsonage, burial grounds,
79 or a tomb and is owned by an exempt organization that owns a
80 house of public worship is used for a religious purpose.

81 ~~(6) Property that is used as a parsonage, burial grounds,~~
82 ~~or a tomb and is owned by an exempt organization that owns a~~
83 ~~house of public worship is used for a religious purpose.~~

84 Section 5. This act shall take effect July 1, 2025.