

1 A bill to be entitled
2 An act relating to homestead tax exemptions; amending
3 s. 193.155, F.S.; providing that repair and
4 maintenance of specified property is not a change, an
5 addition, or an improvement under certain
6 circumstances; amending ss. 196.011, 196.075, and
7 196.161, F.S.; revising the interest rate and penalty
8 that applies to property owners who unlawfully
9 received a homestead exemption; providing an effective
10 date.

11
12 Be It Enacted by the Legislature of the State of Florida:

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14 **Section 1. Paragraph (a) of subsection (4) of section**
15 **193.155, Florida Statutes, is amended to read:**

16 193.155 Homestead assessments.—Homestead property shall be
17 assessed at just value as of January 1, 1994. Property receiving
18 the homestead exemption after January 1, 1994, shall be assessed
19 at just value as of January 1 of the year in which the property
20 receives the exemption unless the provisions of subsection (8)
21 apply.

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

26 Maintenance or repair of the homestead property, including roof
27 or window replacement, may not be considered to be a change, an
28 addition, or an improvement under this subsection.

29 **Section 2. Paragraph (a) of subsection (10) of section**
30 **196.011, Florida Statutes, is amended to read:**

31 196.011 Annual application required for exemption.—

32 (10) (a) A county may, at the request of the property
33 appraiser and by a majority vote of its governing body, waive
34 the requirement that an annual application or statement be made
35 for exemption of property within the county after an initial
36 application is made and the exemption granted. The waiver under
37 this subsection of the annual application or statement
38 requirement applies to all exemptions under this chapter except
39 the exemption under s. 196.1995. Notwithstanding such waiver,
40 refiling of an application or statement shall be required when
41 any property granted an exemption is sold or otherwise disposed
42 of, when the ownership changes in any manner, when the applicant
43 for homestead exemption ceases to use the property as his or her
44 homestead, or when the status of the owner changes so as to
45 change the exempt status of the property. In its deliberations
46 on whether to waive the annual application or statement
47 requirement, the governing body shall consider the possibility
48 of fraudulent exemption claims which may occur due to the waiver
49 of the annual application requirement. The owner of any property
50 granted an exemption who is not required to file an annual

51 application or statement shall notify the property appraiser
52 promptly whenever the use of the property or the status or
53 condition of the owner changes so as to change the exempt status
54 of the property. If any property owner fails to so notify the
55 property appraiser and the property appraiser determines that
56 for any year within the prior 10 years the owner was not
57 entitled to receive such exemption, the owner of the property is
58 subject to the taxes exempted as a result of such failure plus
59 payment of interest at the rate set forth in s. 213.235 of the
60 unpaid taxes for each year, and a penalty of three times the
61 interest rate set forth in s. 213.235, not to exceed 50 percent
62 of the unpaid taxes for each year ~~15 percent interest per annum~~
63 ~~and a penalty of 50 percent of the taxes exempted.~~ Except for
64 homestead exemptions controlled by s. 196.161, the property
65 appraiser making such determination shall record in the public
66 records of the county a notice of tax lien against any property
67 owned by that person or entity in the county, and such property
68 must be identified in the notice of tax lien. Except as provided
69 in paragraph (b), such property is subject to the payment of all
70 taxes and penalties. Such lien when filed shall attach to any
71 property, identified in the notice of tax lien, owned by the
72 person who illegally or improperly received the exemption. If
73 such person no longer owns property in that county but owns
74 property in some other county or counties in the state, the
75 property appraiser shall record a notice of tax lien in such

76 other county or counties, identifying the property owned by such
77 person or entity in such county or counties, and it shall become
78 a lien against such property in such county or counties. Before
79 a lien may be filed, the person or entity so notified must be
80 given 30 days to pay the taxes.

81 **Section 3. Subsection (9) of section 196.075, Florida**
82 **Statutes, is amended to read:**

83 196.075 Additional homestead exemption for persons 65 and
84 older.—

85 (9)(a) If the property appraiser determines that for any
86 year within the immediately previous 10 years a person who was
87 not entitled to the additional homestead exemption under this
88 section was granted such an exemption, the property appraiser
89 shall serve upon the owner a notice of intent to record in the
90 public records of the county a notice of tax lien against any
91 property owned by that person in the county, and that property
92 must be identified in the notice of tax lien. Any property that
93 is owned by the taxpayer and is situated in this state is
94 subject to the taxes exempted by the improper homestead
95 exemption, plus payment of interest at the rate set forth in s.
96 213.235 of the unpaid taxes for each year, and a penalty of
97 three times the interest rate set forth in s. 213.235, not to
98 exceed 50 percent of the unpaid taxes for each year ~~and interest~~
99 ~~at a rate of 15 percent per annum~~. Before any such lien may be
100 filed, the owner must be given 30 days within which to pay the

101 taxes, penalties, and interest. Such a lien is subject to the
102 procedures and provisions set forth in s. 196.161(3).

103 **Section 4. Paragraph (a) of subsection (1) of section**
104 **196.161, Florida Statutes, is amended to read:**

105 196.161 Homestead exemptions; lien imposed on property of
106 person claiming exemption although not a permanent resident.—

107 (1)(a) When the estate of any person is being probated or
108 administered in another state under an allegation that such
109 person was a resident of that state and the estate of such
110 person contains real property situate in this state upon which
111 homestead exemption has been allowed pursuant to s. 196.031 for
112 any year or years within 10 years immediately prior to the death
113 of the deceased, then within 3 years after the death of such
114 person the property appraiser of the county where the real
115 property is located shall, upon knowledge of such fact, record a
116 notice of tax lien against the property among the public records
117 of that county, and the property shall be subject to the payment
118 of all taxes exempt thereunder, plus payment of interest at the
119 rate set forth in s. 213.235 of the unpaid taxes for each year,
120 and a penalty of three times the interest rate set forth in s.
121 213.235, not to exceed 50 percent of the unpaid taxes for each
122 year, ~~plus 15 percent interest per year,~~ unless the circuit
123 court having jurisdiction over the ancillary administration in
124 this state determines that the decedent was a permanent resident
125 of this state during the year or years an exemption was allowed,

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126 | whereupon the lien shall not be filed or, if filed, shall be
127 | canceled of record by the property appraiser of the county where
128 | the real estate is located.

129 | **Section 5.** This act shall take effect July 1, 2026.