

By Senator Bernard

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1                   A bill to be entitled  
2           An act relating to homestead property tax benefits for  
3           long-term owners and permanent residents; amending s.  
4           193.155, F.S.; requiring that certain property be  
5           assessed at less than just value when the person who  
6           owns the property has owned and used the property as  
7           his or her permanent residence for a specified  
8           timeframe; providing that the assessed value of such  
9           property shall be a certain amount and may not be  
10          increased under certain circumstances; providing  
11          construction; authorizing periods of ownership and  
12          residency to be aggregated; requiring the property  
13          appraiser to keep certain records; amending ss.  
14          194.011 and 196.011, F.S.; conforming provisions to  
15          changes made by the act; creating s. 196.078, F.S.;  
16          specifying a homestead exemption for certain long-term  
17          owners and residents; providing construction;  
18          authorizing periods of ownership and residency to be  
19          aggregated; requiring the property appraiser to keep  
20          certain records; authorizing the Department of Revenue  
21          to adopt emergency rules; specifying the timeframe  
22          within which such rules are effective and may be  
23          renewed; providing applicability; providing a  
24          contingent effective date.

25  
26 Be It Enacted by the Legislature of the State of Florida:

27  
28           Section 1. Section 193.155, Florida Statutes, is amended to  
29           read:

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30           193.155 Homestead assessments.—Homestead property shall be  
31 assessed at just value as of January 1, 1994. Property receiving  
32 the homestead exemption after January 1, 1994, shall be assessed  
33 at just value as of January 1 of the year in which the property  
34 receives the exemption unless the provisions of subsection (8)  
35 or subsection (9) apply.

36           (1) Beginning in 1995, or the year following the year the  
37 property receives homestead exemption, whichever is later, the  
38 property shall be reassessed annually on January 1. Any change  
39 resulting from such reassessment shall not exceed the lower of  
40 the following:

41           (a) Three percent of the assessed value of the property for  
42 the prior year; or

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

48           (2) If the assessed value of the property as calculated  
49 under subsection (1) exceeds the just value, the assessed value  
50 of the property shall be lowered to the just value of the  
51 property.

52           (3) (a) Except as provided in this subsection, ~~or~~ or subsection  
53 (8), or subsection (9), property assessed under this section  
54 shall be assessed at just value as of January 1 of the year  
55 following a change of ownership. Thereafter, the annual changes  
56 in the assessed value of the property are subject to the  
57 limitations in subsections (1) and (2). For the purpose of this  
58 section, a change of ownership means any sale, foreclosure, or

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59 transfer of legal title or beneficial title in equity to any  
60 person, except if any of the following apply:

61 1. Subsequent to the change or transfer, the same person is  
62 entitled to the homestead exemption as was previously entitled  
63 and:

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

65 b. The transfer is between legal and equitable title or  
66 equitable and equitable title and no additional person applies  
67 for a homestead exemption on the property;

68 c. The change or transfer is by means of an instrument in  
69 which the owner is listed as both grantor and grantee of the  
70 real property and one or more other individuals are additionally  
71 named as grantee. However, if any individual who is additionally  
72 named as a grantee applies for a homestead exemption on the  
73 property, the application is considered a change of ownership;

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

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

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

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

87 4. Upon the death of the owner, the transfer is between the

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88 owner and another who is a permanent resident and who is legally  
89 or naturally dependent upon the owner; or

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

92 a. Multiple owners hold title as joint tenants with rights  
93 of survivorship;

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

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

97 d. Subsequent to the transfer, the surviving owner or  
98 owners previously entitled to and receiving the homestead  
99 exemption continue to be entitled to and receive the homestead  
100 exemption.

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

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

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

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117 subsections (1) and (2), when:

118 a. The square footage of the homestead property as changed  
119 or improved does not exceed 130 percent of the square footage of  
120 the homestead property before the damage or destruction; or

121 b. The total square footage of the homestead property as  
122 changed or improved does not exceed 2,000 square feet.

123 2. The homestead property's assessed value must be  
124 increased by the just value of that portion of the changed or  
125 improved homestead property which is in excess of 130 percent of  
126 the square footage of the homestead property before the damage  
127 or destruction or of that portion exceeding 2,000 square feet.

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

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

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

143 1. Was permanently residing on such property when the  
144 damage or destruction occurred;

145 2. Was not entitled to receive homestead exemption on such

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146 property as of January 1 of that year; and

147 3. Applies for and receives homestead exemption on such  
148 property the following year.

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

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

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

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

173 (8) Property assessed under this section shall be assessed  
174 at less than just value when the person who establishes a new

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175 homestead has received a homestead exemption as of January 1 of  
176 any of the 3 immediately preceding years. For purposes of this  
177 subsection, a husband and wife who owned and both permanently  
178 resided on a previous homestead shall each be considered to have  
179 received the homestead exemption even though only the husband or  
180 the wife applied for the homestead exemption on the previous  
181 homestead. The assessed value of the newly established homestead  
182 shall be determined as provided in this subsection.

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

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

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204 the just value and the assessed value equals \$500,000.  
205 Thereafter, the homestead shall be assessed as provided in this  
206 section.

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

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



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233 paragraph (f). To qualify to make such a designation, the  
234 husband and wife must be married on the date that the jointly  
235 owned property is abandoned. In calculating the assessment  
236 reduction to be transferred from a prior homestead that has an  
237 assessment reduction for living quarters of parents or  
238 grandparents pursuant to s. 193.703, the value calculated  
239 pursuant to s. 193.703(6) must first be added back to the  
240 assessed value of the prior homestead. The total reduction from  
241 just value for all new homesteads established under this  
242 paragraph may not exceed \$500,000. There shall be no reduction  
243 from just value of any new homestead unless the prior homestead  
244 is reassessed at just value or is reassessed under this  
245 subsection as of January 1 after the abandonment occurs.

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

255 (f) A husband and wife abandoning jointly titled property  
256 who wish to designate the ownership share to be attributed to  
257 each person for purposes of paragraph (d) must file a form  
258 provided by the department with the property appraiser in the  
259 county where such property is located. The form must include a  
260 sworn statement by each person designating the ownership share  
261 to be attributed to each person for purposes of paragraph (d)

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262 and must be filed prior to either person filing the form  
263 required under paragraph (h) to have a parcel of property  
264 assessed under this subsection. Such a designation, once filed  
265 with the property appraiser, is irrevocable.

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

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

286 (i)1. If the previous homestead was located in a different  
287 county than the new homestead, the property appraiser in the  
288 county where the new homestead is located must transmit a copy  
289 of the completed form together with a completed application for  
290 homestead exemption to the property appraiser in the county

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291 where the previous homestead was located. If the previous  
292 homesteads of applicants for transfer were in more than one  
293 county, each applicant from a different county must submit a  
294 separate form.

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

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

317         4. All property appraisers having information-sharing  
318 agreements with the department are authorized to share  
319 confidential tax information with each other pursuant to s.

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320 195.084, including social security numbers and linked  
321 information on the forms provided pursuant to this section.

322 5. The transfer of any limitation is not final until any  
323 values on the assessment roll on which the transfer is based are  
324 final. If such values are final after tax notice bills have been  
325 sent, the property appraiser shall make appropriate corrections  
326 and a corrected tax notice bill shall be sent. Any values that  
327 are under administrative or judicial review shall be noticed to  
328 the tribunal or court for accelerated hearing and resolution so  
329 that the intent of this subsection may be carried out.

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

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

342 8. This subsection does not authorize the consideration or  
343 adjustment of the just, assessed, or taxable value of the  
344 previous homestead property.

345 9. The property appraiser in the county where the new  
346 homestead is located shall promptly notify a taxpayer if the  
347 information received, or available, is insufficient to identify  
348 the previous homestead and the amount of the assessment

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349 limitation difference which is transferable. Such notification  
350 shall be sent on or before July 1 as specified in s. 196.151.

351 10. The taxpayer may correspond with the property appraiser  
352 in the county where the previous homestead was located to  
353 further seek to identify the homestead and the amount of the  
354 assessment limitation difference which is transferable.

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

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

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

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378 is qualified to receive the assessment under this subsection and  
379 demonstrates particular extenuating circumstances judged by the  
380 property appraiser or the value adjustment board to warrant  
381 granting the assessment, the property appraiser or the value  
382 adjustment board may grant an assessment under this subsection.

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

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

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

428 (m) For purposes of receiving an assessment reduction  
429 pursuant to this subsection, an owner of a homestead property  
430 that was significantly damaged or destroyed as a result of a  
431 named tropical storm or hurricane may elect, in the calendar  
432 year following the named tropical storm or hurricane, to have  
433 the significantly damaged or destroyed homestead deemed to have  
434 been abandoned as of the date of the named tropical storm or  
435 hurricane even though the owner received a homestead exemption

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436 on the property as of January 1 of the year immediately  
437 following the named tropical storm or hurricane. The election  
438 provided for in this paragraph is available only if the owner  
439 establishes a new homestead as of January 1 of the third year  
440 immediately following the storm or hurricane. This paragraph  
441 shall apply to homestead property damaged or destroyed on or  
442 after January 1, 2017.

443 (9) (a) Property assessed under this section shall be  
444 assessed at less than just value when the owner of the property  
445 has used the property as his or her permanent residence for 20  
446 years or more. The assessed value of such property shall be the  
447 amount established as of January 1 of the 20th year of ownership  
448 and residency and may not increase thereafter so long as the  
449 property continues to receive the homestead exemption.

450 (b) Periods of ownership and residency on multiple  
451 homestead properties may be aggregated to meet the 20-year  
452 period specified in paragraph (a). The property appraiser shall  
453 keep the records necessary to verify eligibility for this  
454 assessment limitation, including ownership and residency periods  
455 for any previous property for which a homestead exemption was  
456 granted.

457 (10) Erroneous assessments of homestead property assessed  
458 under this section may be corrected in the following manner:

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

464 (b) If changes, additions, or improvements are not assessed



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465 at just value as of the first January 1 after they were  
466 substantially completed, the property appraiser shall determine  
467 the just value for such changes, additions, or improvements for  
468 the year they were substantially completed. Assessments for  
469 subsequent years shall be corrected, applying this section if  
470 applicable.

471 (c) If back taxes are due pursuant to s. 193.092, the  
472 corrections made pursuant to this subsection shall be used to  
473 calculate such back taxes.

474 (11) (a) ~~(10) (a)~~ If the property appraiser determines that  
475 for any year or years within the prior 10 years a person who was  
476 not entitled to the homestead property assessment limitation  
477 granted under this section was granted the homestead property  
478 assessment limitation, the property appraiser making such  
479 determination shall serve upon the owner a notice of intent to  
480 record in the public records of the county a notice of tax lien  
481 against any property owned by that person in the county, and  
482 such property must be identified in the notice of tax lien. The  
483 property appraiser must include with such notice information  
484 explaining why the owner is not entitled to the limitation, the  
485 years for which unpaid taxes, penalties, and interest are due,  
486 and the manner in which unpaid taxes, penalties, and interest  
487 have been calculated. Such property that is situated in this  
488 state is subject to the unpaid taxes, plus a penalty of 50  
489 percent of the unpaid taxes for each year and 15 percent  
490 interest per annum. However, when a person entitled to exemption  
491 pursuant to s. 196.031 inadvertently receives the limitation  
492 pursuant to this section following a change of ownership, the  
493 assessment of such property must be corrected as provided in

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494 paragraph (10) (a) ~~(9) (a)~~, and the person need not pay the unpaid  
495 taxes, penalties, or interest. Before a lien may be filed, the  
496 person or entity so notified must be given 30 days to pay the  
497 taxes and any applicable penalties and interest.

498 (b) If the property appraiser improperly grants the  
499 property assessment limitation as a result of a clerical mistake  
500 or an omission, the person or entity improperly receiving the  
501 property assessment limitation may not be assessed a penalty or  
502 interest. Back taxes shall apply only as follows:

503 1. If the person who received the limitation as a result of  
504 a clerical mistake or omission voluntarily discloses to the  
505 property appraiser that he or she was not entitled to the  
506 limitation before the property appraiser notifies the owner of  
507 the mistake or omission, no back taxes shall be due.

508 2. If the person who received the limitation as a result of  
509 a clerical mistake or omission does not voluntarily disclose to  
510 the property appraiser that he or she was not entitled to the  
511 limitation before the property appraiser notifies the owner of  
512 the mistake or omission, back taxes shall be due for any year or  
513 years that the owner was not entitled to the limitation within  
514 the 5 years before the property appraiser notified the owner of  
515 the mistake or omission.

516 3. The property appraiser shall serve upon an owner that  
517 owes back taxes under subparagraph 2. a notice of intent to  
518 record in the public records of the county a notice of tax lien  
519 against any property owned by that person in the county, and  
520 such property must be identified in the notice of tax lien. The  
521 property appraiser must include with such notice information  
522 explaining why the owner is not entitled to the limitation, the

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523 years for which unpaid taxes are due, and the manner in which  
524 unpaid taxes have been calculated. Before a lien may be filed,  
525 the person or entity so notified must be given 30 days to pay  
526 the taxes.

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

529 194.011 Assessment notice; objections to assessments.—

530 (2) Any taxpayer who objects to the assessment placed on  
531 any property taxable to him or her, including the assessment of  
532 homestead property at less than just value under s. 193.155(8)  
533 or (9), may request the property appraiser to informally confer  
534 with the taxpayer. Upon receiving the request, the property  
535 appraiser, or a member of his or her staff, shall confer with  
536 the taxpayer regarding the correctness of the assessment. At  
537 this informal conference, the taxpayer shall present those facts  
538 considered by the taxpayer to be supportive of the taxpayer's  
539 claim for a change in the assessment of the property appraiser.  
540 The property appraiser or his or her representative at this  
541 conference shall present those facts considered by the property  
542 appraiser to be supportive of the correctness of the assessment.  
543 However, nothing herein shall be construed to be a prerequisite  
544 to administrative or judicial review of property assessments.

545 (6) The following provisions apply to petitions to the  
546 value adjustment board concerning the assessment of homestead  
547 property at less than just value under s. 193.155(8) or (9):

548 (a) If the taxpayer does not agree with the amount of the  
549 assessment limitation difference for which the taxpayer  
550 qualifies as stated by the property appraiser in the county  
551 where the previous homestead property was located, or if the

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552 property appraiser in that county has not stated that the  
553 taxpayer qualifies to transfer any assessment limitation  
554 difference, upon the taxpayer filing a petition to the value  
555 adjustment board in the county where the new homestead property  
556 is located, the value adjustment board in that county shall,  
557 upon receiving the appeal, send a notice to the value adjustment  
558 board in the county where the previous homestead was located,  
559 which shall reconvene if it has already adjourned.

560 (b) Such notice operates as a petition in, and creates an  
561 appeal to, the value adjustment board in the county where the  
562 previous homestead was located of all issues surrounding the  
563 previous assessment differential for the taxpayer involved.  
564 However, the taxpayer may not petition to have the just,  
565 assessed, or taxable value of the previous homestead changed.

566 (c) The value adjustment board in the county where the  
567 previous homestead was located shall set the petition for  
568 hearing and notify the taxpayer, the property appraiser in the  
569 county where the previous homestead was located, the property  
570 appraiser in the county where the new homestead is located, and  
571 the value adjustment board in that county, and shall hear the  
572 appeal. Such appeal shall be heard by an attorney special  
573 magistrate if the value adjustment board in the county where the  
574 previous homestead was located uses special magistrates. The  
575 taxpayer may attend such hearing and present evidence, but need  
576 not do so. The value adjustment board in the county where the  
577 previous homestead was located shall issue a decision and send a  
578 copy of the decision to the value adjustment board in the county  
579 where the new homestead is located.

580 (d) In hearing the appeal in the county where the new

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581 homestead is located, that value adjustment board shall consider  
582 the decision of the value adjustment board in the county where  
583 the previous homestead was located on the issues pertaining to  
584 the previous homestead and on the amount of any assessment  
585 reduction for which the taxpayer qualifies. The value adjustment  
586 board in the county where the new homestead is located may not  
587 hold its hearing until it has received the decision from the  
588 value adjustment board in the county where the previous  
589 homestead was located.

590 (e) In any circuit court proceeding to review the decision  
591 of the value adjustment board in the county where the new  
592 homestead is located, the court may also review the decision of  
593 the value adjustment board in the county where the previous  
594 homestead was located.

595 Section 3. Paragraph (b) of subsection (1) of section  
596 196.011, Florida Statutes, is amended to read:

597 196.011 Annual application required for exemption.—

598 (1)

599 (b) The form to apply for an exemption under s. 196.031, s.  
600 196.078, s. 196.081, s. 196.091, s. 196.101, s. 196.102, s.  
601 196.173, or s. 196.202 must include a space for the applicant to  
602 list the social security number of the applicant and of the  
603 applicant's spouse, if any. If an applicant files a timely and  
604 otherwise complete application, and omits the required social  
605 security numbers, the application is incomplete. In that event,  
606 the property appraiser shall contact the applicant, who may  
607 refile a complete application by April 1. Failure to file a  
608 complete application by that date constitutes a waiver of the  
609 exemption privilege for that year, except as provided in

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610 subsection (8) or subsection (9).

611 Section 4. Section 196.078, Florida Statutes, is created to  
612 read:

613 196.078 Long-term owner and permanent resident homestead  
614 exemption.—

615 (1) Any person who has held legal title or beneficial title  
616 in equity to any real property in this state and who, in good  
617 faith, has made such property his or her permanent residence for  
618 30 years or more, who qualifies to receive a homestead exemption  
619 provided in s. 196.031, and who has paid all ad valorem taxes  
620 due on the property is entitled to an exemption equal to 50  
621 percent of the assessed value of the property, which shall apply  
622 to all ad valorem taxes other than school district levies.

623 (2) For purposes of this section, the applicable period of  
624 ownership and residency must be satisfied as of January 1 of the  
625 tax year for which the exemption is claimed.

626 (3) Periods of ownership and residency on multiple  
627 homestead properties may be aggregated to meet the applicable  
628 time periods specified in subsection (1). The property appraiser  
629 shall keep the records necessary to verify eligibility for the  
630 exemption under this section, including ownership and residency  
631 periods, for any previous property for which a homestead  
632 exemption was granted under s. 196.031(1).

633 Section 5. (1) The Department of Revenue may, if all  
634 conditions are deemed met, adopt emergency rules pursuant to s.  
635 120.54(4), Florida Statutes, to administer this act.

636 (2) Notwithstanding any other provision of law, emergency  
637 rules adopted pursuant to this section are effective for 6  
638 months after adoption and may be renewed during the pendency of

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639 procedures to adopt permanent rules addressing the subject of  
640 the emergency rules.

641 Section 6. The amendments made by this act to ss. 193.155  
642 and 196.011, Florida Statutes, and s. 196.078, Florida Statutes,  
643 as created by this act, first apply to the 2027 tax roll.

644 Section 7. This act shall take effect on the effective date  
645 of the amendment to the State Constitution proposed by SJR 274  
646 or a similar joint resolution having substantially the same  
647 specific intent and purpose, if such amendment to the State  
648 Constitution is approved at the next general election or at an  
649 earlier special election specifically authorized by law for that  
650 purpose.