

By Senator Brandes

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1                                   A bill to be entitled  
 2       An act relating to limitations on homestead  
 3       assessments; amending s. 193.155, F.S.; revising the  
 4       timeframe during which the accrued benefit from  
 5       specified limitations on homestead property tax  
 6       assessments may be transferred from a prior homestead  
 7       to a new homestead; deleting obsolete provisions;  
 8       revising the timeframe during which an owner of  
 9       homestead property significantly damaged or destroyed  
 10      by a named tropical storm or hurricane must establish  
 11      a new homestead to make a certain election; providing  
 12      applicability; providing a contingent effective date.

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

16       Section 1. Subsection (8) of section 193.155, Florida  
 17 Statutes, is amended to read:

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

24       (8) Property assessed under this section shall be assessed  
 25 at less than just value when the person who establishes a new  
 26 homestead has received a homestead exemption as of January 1 of  
 27 any ~~either~~ of the 3 ~~2~~ immediately preceding years. ~~A person who~~  
 28 ~~establishes a new homestead as of January 1, 2008, is entitled~~  
 29 ~~to have the new homestead assessed at less than just value only~~

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30 ~~if that person received a homestead exemption on January 1,~~  
31 ~~2007, and only if this subsection applies retroactive to January~~  
32 ~~1, 2008.~~ For purposes of this subsection, a husband and wife who  
33 owned and both permanently resided on a previous homestead shall  
34 each be considered to have received the homestead exemption even  
35 though only the husband or the wife applied for the homestead  
36 exemption on the previous homestead. The assessed value of the  
37 newly established homestead shall be determined as provided in  
38 this subsection.

39 (a) If the just value of the new homestead as of January 1  
40 is greater than or equal to the just value of the immediate  
41 prior homestead as of January 1 of the year in which the  
42 immediate prior homestead was abandoned, the assessed value of  
43 the new homestead shall be the just value of the new homestead  
44 minus an amount equal to the lesser of \$500,000 or the  
45 difference between the just value and the assessed value of the  
46 immediate prior homestead as of January 1 of the year in which  
47 the prior homestead was abandoned. Thereafter, the homestead  
48 shall be assessed as provided in this section.

49 (b) If the just value of the new homestead as of January 1  
50 is less than the just value of the immediate prior homestead as  
51 of January 1 of the year in which the immediate prior homestead  
52 was abandoned, the assessed value of the new homestead shall be  
53 equal to the just value of the new homestead divided by the just  
54 value of the immediate prior homestead and multiplied by the  
55 assessed value of the immediate prior homestead. However, if the  
56 difference between the just value of the new homestead and the  
57 assessed value of the new homestead calculated pursuant to this  
58 paragraph is greater than \$500,000, the assessed value of the

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59 new homestead shall be increased so that the difference between  
60 the just value and the assessed value equals \$500,000.  
61 Thereafter, the homestead shall be assessed as provided in this  
62 section.

63 (c) If two or more persons who have each received a  
64 homestead exemption as of January 1 of any ~~either~~ of the 3 ~~2~~  
65 immediately preceding years and who would otherwise be eligible  
66 to have a new homestead property assessed under this subsection  
67 establish a single new homestead, the reduction from just value  
68 is limited to the higher of the difference between the just  
69 value and the assessed value of either of the prior eligible  
70 homesteads as of January 1 of the year in which either of the  
71 eligible prior homesteads was abandoned, but may not exceed  
72 \$500,000.

73 (d) If two or more persons abandon jointly owned and  
74 jointly titled property that received a homestead exemption as  
75 of January 1 of any ~~either~~ of the 3 ~~2~~ immediately preceding  
76 years, and one or more such persons who were entitled to and  
77 received a homestead exemption on the abandoned property  
78 establish a new homestead that would otherwise be eligible for  
79 assessment under this subsection, each such person establishing  
80 a new homestead is entitled to a reduction from just value for  
81 the new homestead equal to the just value of the prior homestead  
82 minus the assessed value of the prior homestead divided by the  
83 number of owners of the prior homestead who received a homestead  
84 exemption, unless the title of the property contains specific  
85 ownership shares, in which case the share of reduction from just  
86 value shall be proportionate to the ownership share. In the case  
87 of a husband and wife abandoning jointly titled property, the

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88 husband and wife may designate the ownership share to be  
89 attributed to each spouse by following the procedure in  
90 paragraph (f). To qualify to make such a designation, the  
91 husband and wife must be married on the date that the jointly  
92 owned property is abandoned. In calculating the assessment  
93 reduction to be transferred from a prior homestead that has an  
94 assessment reduction for living quarters of parents or  
95 grandparents pursuant to s. 193.703, the value calculated  
96 pursuant to s. 193.703(6) must first be added back to the  
97 assessed value of the prior homestead. The total reduction from  
98 just value for all new homesteads established under this  
99 paragraph may not exceed \$500,000. There shall be no reduction  
100 from just value of any new homestead unless the prior homestead  
101 is reassessed at just value or is reassessed under this  
102 subsection as of January 1 after the abandonment occurs.

103 (e) If one or more persons who previously owned a single  
104 homestead and each received the homestead exemption qualify for  
105 a new homestead where all persons who qualify for homestead  
106 exemption in the new homestead also qualified for homestead  
107 exemption in the previous homestead without an additional person  
108 qualifying for homestead exemption in the new homestead, the  
109 reduction in just value shall be calculated pursuant to  
110 paragraph (a) or paragraph (b), without application of paragraph  
111 (c) or paragraph (d).

112 (f) A husband and wife abandoning jointly titled property  
113 who wish to designate the ownership share to be attributed to  
114 each person for purposes of paragraph (d) must file a form  
115 provided by the department with the property appraiser in the  
116 county where such property is located. The form must include a

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117 sworn statement by each person designating the ownership share  
118 to be attributed to each person for purposes of paragraph (d)  
119 and must be filed prior to either person filing the form  
120 required under paragraph (h) to have a parcel of property  
121 assessed under this subsection. Such a designation, once filed  
122 with the property appraiser, is irrevocable.

123 (g) For purposes of receiving an assessment reduction  
124 pursuant to this subsection, a person entitled to assessment  
125 under this section may abandon his or her homestead even though  
126 it remains his or her primary residence by notifying the  
127 property appraiser of the county where the homestead is located.  
128 This notification must be in writing and delivered at the same  
129 time as or before timely filing a new application for homestead  
130 exemption on the property.

131 (h) In order to have his or her homestead property assessed  
132 under this subsection, a person must file a form provided by the  
133 department as an attachment to the application for homestead  
134 exemption, including a copy of the form required to be filed  
135 under paragraph (f), if applicable. The form, which must include  
136 a sworn statement attesting to the applicant's entitlement to  
137 assessment under this subsection, shall be considered sufficient  
138 documentation for applying for assessment under this subsection.  
139 The department shall require by rule that the required form be  
140 submitted with the application for homestead exemption under the  
141 timeframes and processes set forth in chapter 196 to the extent  
142 practicable.

143 (i)1. If the previous homestead was located in a different  
144 county than the new homestead, the property appraiser in the  
145 county where the new homestead is located must transmit a copy

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146 of the completed form together with a completed application for  
147 homestead exemption to the property appraiser in the county  
148 where the previous homestead was located. If the previous  
149 homesteads of applicants for transfer were in more than one  
150 county, each applicant from a different county must submit a  
151 separate form.

152 2. The property appraiser in the county where the previous  
153 homestead was located must return information to the property  
154 appraiser in the county where the new homestead is located by  
155 April 1 or within 2 weeks after receipt of the completed  
156 application from that property appraiser, whichever is later. As  
157 part of the information returned, the property appraiser in the  
158 county where the previous homestead was located must provide  
159 sufficient information concerning the previous homestead to  
160 allow the property appraiser in the county where the new  
161 homestead is located to calculate the amount of the assessment  
162 limitation difference which may be transferred and must certify  
163 whether the previous homestead was abandoned and has been or  
164 will be reassessed at just value or reassessed according to the  
165 provisions of this subsection as of the January 1 following its  
166 abandonment.

167 3. Based on the information provided on the form from the  
168 property appraiser in the county where the previous homestead  
169 was located, the property appraiser in the county where the new  
170 homestead is located shall calculate the amount of the  
171 assessment limitation difference which may be transferred and  
172 apply the difference to the January 1 assessment of the new  
173 homestead.

174 4. All property appraisers having information-sharing

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175 agreements with the department are authorized to share  
176 confidential tax information with each other pursuant to s.  
177 195.084, including social security numbers and linked  
178 information on the forms provided pursuant to this section.

179         5. The transfer of any limitation is not final until any  
180 values on the assessment roll on which the transfer is based are  
181 final. If such values are final after tax notice bills have been  
182 sent, the property appraiser shall make appropriate corrections  
183 and a corrected tax notice bill shall be sent. Any values that  
184 are under administrative or judicial review shall be noticed to  
185 the tribunal or court for accelerated hearing and resolution so  
186 that the intent of this subsection may be carried out.

187         6. If the property appraiser in the county where the  
188 previous homestead was located has not provided information  
189 sufficient to identify the previous homestead and the assessment  
190 limitation difference is transferable, the taxpayer may file an  
191 action in circuit court in that county seeking to establish that  
192 the property appraiser must provide such information.

193         7. If the information from the property appraiser in the  
194 county where the previous homestead was located is provided  
195 after the procedures in this section are exercised, the property  
196 appraiser in the county where the new homestead is located shall  
197 make appropriate corrections and a corrected tax notice and tax  
198 bill shall be sent.

199         8. This subsection does not authorize the consideration or  
200 adjustment of the just, assessed, or taxable value of the  
201 previous homestead property.

202         9. The property appraiser in the county where the new  
203 homestead is located shall promptly notify a taxpayer if the

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204 information received, or available, is insufficient to identify  
205 the previous homestead and the amount of the assessment  
206 limitation difference which is transferable. Such notification  
207 shall be sent on or before July 1 as specified in s. 196.151.

208 10. The taxpayer may correspond with the property appraiser  
209 in the county where the previous homestead was located to  
210 further seek to identify the homestead and the amount of the  
211 assessment limitation difference which is transferable.

212 11. If the property appraiser in the county where the  
213 previous homestead was located supplies sufficient information  
214 to the property appraiser in the county where the new homestead  
215 is located, such information shall be considered timely if  
216 provided in time for inclusion on the notice of proposed  
217 property taxes sent pursuant to ss. 194.011 and 200.065(1).

218 12. If the property appraiser has not received information  
219 sufficient to identify the previous homestead and the amount of  
220 the assessment limitation difference which is transferable  
221 before mailing the notice of proposed property taxes, the  
222 taxpayer may file a petition with the value adjustment board in  
223 the county where the new homestead is located.

224 (j) Any person who is qualified to have his or her property  
225 assessed under this subsection and who fails to file an  
226 application by March 1 may file an application for assessment  
227 under this subsection and may, pursuant to s. 194.011(3), file a  
228 petition with the value adjustment board requesting that an  
229 assessment under this subsection be granted. Such petition may  
230 be filed at any time during the taxable year on or before the  
231 25th day following the mailing of the notice by the property  
232 appraiser as provided in s. 194.011(1). Notwithstanding s.



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233 194.013, such person must pay a nonrefundable fee of \$15 upon  
234 filing the petition. Upon reviewing the petition, if the person  
235 is qualified to receive the assessment under this subsection and  
236 demonstrates particular extenuating circumstances judged by the  
237 property appraiser or the value adjustment board to warrant  
238 granting the assessment, the property appraiser or the value  
239 adjustment board may grant an assessment under this subsection.  
240 ~~For the 2008 assessments, all petitioners for assessment under~~  
241 ~~this subsection shall be considered to have demonstrated~~  
242 ~~particular extenuating circumstances.~~

243 (k) Any person who is qualified to have his or her property  
244 assessed under this subsection and who fails to timely file an  
245 application for his or her new homestead in the first year  
246 following eligibility may file in a subsequent year. The  
247 assessment reduction shall be applied to assessed value in the  
248 year the transfer is first approved, and refunds of tax may not  
249 be made for previous years.

250 (l) The property appraisers of the state shall, as soon as  
251 practicable after March 1 of each year and on or before July 1  
252 of that year, carefully consider all applications for assessment  
253 under this subsection which have been filed in their respective  
254 offices on or before March 1 of that year. If, upon  
255 investigation, the property appraiser finds that the applicant  
256 is entitled to assessment under this subsection, the property  
257 appraiser shall make such entries upon the tax rolls of the  
258 county as are necessary to allow the assessment. If, after due  
259 consideration, the property appraiser finds that the applicant  
260 is not entitled to the assessment under this subsection, the  
261 property appraiser shall immediately prepare a notice of such

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262 disapproval, giving his or her reasons therefor, and a copy of  
263 the notice must be served upon the applicant by the property  
264 appraiser by personal delivery or by registered mail to the post  
265 office address given by the applicant. The applicant may appeal  
266 the decision of the property appraiser refusing to allow the  
267 assessment under this subsection to the value adjustment board,  
268 and the board shall review the application and evidence  
269 presented to the property appraiser upon which the applicant  
270 based the claim and hear the applicant in person or by agent on  
271 behalf of his or her right to such assessment. Such appeal shall  
272 be heard by an attorney special magistrate if the value  
273 adjustment board uses special magistrates. The value adjustment  
274 board shall reverse the decision of the property appraiser in  
275 the cause and grant assessment under this subsection to the  
276 applicant if, in its judgment, the applicant is entitled to the  
277 assessment or shall affirm the decision of the property  
278 appraiser. The action of the board is final in the cause unless  
279 the applicant, within 60 days following the date of refusal of  
280 the application by the board, files in the circuit court of the  
281 county in which the homestead is located a proceeding against  
282 the property appraiser for a declaratory judgment as is provided  
283 under chapter 86 or other appropriate proceeding. The failure of  
284 the taxpayer to appear before the property appraiser or value  
285 adjustment board or to file any paper other than the application  
286 as provided in this subsection does not constitute a bar to or  
287 defense in the proceedings.

288 (m) For purposes of receiving an assessment reduction  
289 pursuant to this subsection, an owner of a homestead property  
290 that was significantly damaged or destroyed as a result of a

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291 named tropical storm or hurricane may elect, in the calendar  
292 year following the named tropical storm or hurricane, to have  
293 the significantly damaged or destroyed homestead deemed to have  
294 been abandoned as of the date of the named tropical storm or  
295 hurricane even though the owner received a homestead exemption  
296 on the property as of January 1 of the year immediately  
297 following the named tropical storm or hurricane. The election  
298 provided for in this paragraph is available only if the owner  
299 establishes a new homestead as of January 1 of the third ~~second~~  
300 year immediately following the storm or hurricane. This  
301 paragraph shall apply to homestead property damaged or destroyed  
302 on or after January 1, 2017.

303 Section 2. This act applies beginning with the 2021 tax  
304 roll.

305 Section 3. This act shall take effect on the effective date  
306 of the amendment to the State Constitution proposed by SJR \_\_\_\_  
307 or a similar joint resolution having substantially the same  
308 specific intent and purpose, if such amendment to the State  
309 Constitution is approved at the general election held in  
310 November 2020 or at an earlier special election specifically  
311 authorized by law for that purpose.