

By Senator Bean

4-00331E-19

2019444__

1 A bill to be entitled
2 An act relating to homestead taxation; amending s.
3 193.155, F.S.; adding exceptions to the definition of
4 a change of ownership of a homestead for purposes of a
5 certain homestead property assessment limitation;
6 revising the penalties and interest that may be
7 imposed, under certain circumstances, by a property
8 appraiser who determines that a person was improperly
9 granted the assessment limitation; amending ss.
10 196.075 and 196.161, F.S.; revising the penalties and
11 interest that may be imposed, under certain
12 circumstances, by a property appraiser who determines
13 that a person was improperly granted certain homestead
14 exemptions; reenacting s. 194.032(1)(a), F.S.,
15 relating to hearing purposes, to incorporate the
16 amendment made to s. 193.155, F.S., in a reference
17 thereto; providing an effective date.

18
19 Be It Enacted by the Legislature of the State of Florida:

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21 Section 1. Paragraph (a) of subsection (3) and subsection
22 (10) of section 193.155, Florida Statutes, are amended to read:
23 193.155 Homestead assessments.—Homestead property shall be
24 assessed at just value as of January 1, 1994. Property receiving
25 the homestead exemption after January 1, 1994, shall be assessed
26 at just value as of January 1 of the year in which the property
27 receives the exemption unless the provisions of subsection (8)
28 apply.

29 (3) (a) Except as provided in this subsection or subsection

4-00331E-19

2019444__

(8), property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership. Thereafter, the annual changes in the assessed value of the property are subject to the limitations in subsections (1) and (2). For the purpose of this section, a change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except if:

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

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

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

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

~~or~~

d. The change or transfer is by means of an instrument in which the owner entitled to the homestead exemption is listed as both grantor and grantee of the real property and one or more other owners, all of whom are holding title as joint tenants with right of survivorship, are listed only as grantor, removing them from the title; or

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

4-00331E-19

2019444__

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

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

64 4. Upon the death of the owner, the transfer is between the
65 owner and another who is a permanent resident and who is legally
66 or naturally dependent upon the owner; or-

67 5. The transfer occurs upon the death of one or more
68 multiple owners holding title as joint tenants with right of
69 survivorship and, subsequent to the transfer, the same owner is
70 entitled to the homestead exemption as was previously entitled.

71 (10) If the property appraiser determines that for any year
72 or years within the prior 10 years a person who was not entitled
73 to the homestead property assessment limitation granted under
74 this section was granted the homestead property assessment
75 limitation, the property appraiser making such determination
76 shall serve upon the owner a notice of intent to record in the
77 public records of the county a notice of tax lien against any
78 property owned by that person in the county, and such property
79 must be identified in the notice of tax lien. Such property that
80 is situated in this state is subject to the unpaid taxes, plus a
81 penalty of 25 ~~50~~ percent of the unpaid taxes for each year and
82 15-percent interest at the adjusted prime rate charged by banks,
83 as defined under s. 213.235(4), plus 4 percentage points per
84 annum. However, when a person entitled to exemption pursuant to
85 s. 196.031 inadvertently receives the limitation pursuant to
86 this section following a change of ownership, the assessment of
87 such property must be corrected as provided in paragraph (9) (a),

4-00331E-19

2019444__

88 and the person need not pay the unpaid taxes, penalties, or
89 interest. Before a lien may be filed, the person or entity so
90 notified must be given 30 days to pay the taxes and any
91 applicable penalties and interest. If the property appraiser
92 improperly grants the property assessment limitation as a result
93 of a clerical mistake or an omission, the person or entity
94 improperly receiving the property assessment limitation may not
95 be assessed a penalty or interest.

96 Section 2. Subsection (9) of section 196.075, Florida
97 Statutes, is amended to read:

98 196.075 Additional homestead exemption for persons 65 and
99 older.—

100 (9) If the property appraiser determines that for any year
101 within the immediately previous 10 years a person who was not
102 entitled to the additional homestead exemption under this
103 section was granted such an exemption, the property appraiser
104 shall serve upon the owner a notice of intent to record in the
105 public records of the county a notice of tax lien against any
106 property owned by that person in the county, and that property
107 must be identified in the notice of tax lien. Any property that
108 is owned by the taxpayer and is situated in this state is
109 subject to the taxes exempted by the improper homestead
110 exemption, plus a penalty of 25 ~~50~~ percent of the unpaid taxes
111 for each year and interest at the adjusted prime rate charged by
112 banks, as defined under s. 213.235(4), plus 4 percentage points
113 ~~at a rate of 15 percent per annum~~. However, if such an exemption
114 is improperly granted as a result of a clerical mistake or
115 omission by the property appraiser, the person who improperly
116 received the exemption may not be assessed a penalty and

4-00331E-19

2019444__

117 interest. Before any such lien may be filed, the owner must be
118 given 30 days within which to pay the taxes, penalties, and
119 interest. Such a lien is subject to the procedures and
120 provisions set forth in s. 196.161(3).

121 Section 3. Paragraph (b) of subsection (1) of section
122 196.161, Florida Statutes, is amended to read:

123 196.161 Homestead exemptions; lien imposed on property of
124 person claiming exemption although not a permanent resident.—

125 (1)

126 (b) In addition, upon determination by the property
127 appraiser that for any year or years within the prior 10 years a
128 person who was not entitled to a homestead exemption was granted
129 a homestead exemption from ad valorem taxes, it shall be the
130 duty of the property appraiser making such determination to
131 serve upon the owner a notice of intent to record in the public
132 records of the county a notice of tax lien against any property
133 owned by that person in the county, and such property shall be
134 identified in the notice of tax lien. Such property which is
135 situated in this state shall be subject to the taxes exempted
136 thereby, plus a penalty of 25 ~~50~~ percent of the unpaid taxes for
137 each year and ~~15 percent~~ interest at the adjusted prime rate
138 charged by banks, as defined under s. 213.235(4), plus 4
139 percentage points per annum. However, if a homestead exemption
140 is improperly granted as a result of a clerical mistake or an
141 omission by the property appraiser, the person improperly
142 receiving the exemption shall not be assessed penalty and
143 interest. Before any such lien may be filed, the owner so
144 notified must be given 30 days to pay the taxes, penalties, and
145 interest.

4-00331E-19

2019444__

146 Section 4. For the purpose of incorporating the amendment
147 made by this act to section 193.155, Florida Statutes, in a
148 reference thereto, paragraph (a) of subsection (1) of section
149 194.032, Florida Statutes, is reenacted to read:

150 194.032 Hearing purposes; timetable.—

151 (1)(a) The value adjustment board shall meet not earlier
152 than 30 days and not later than 60 days after the mailing of the
153 notice provided in s. 194.011(1); however, no board hearing
154 shall be held before approval of all or any part of the
155 assessment rolls by the Department of Revenue. The board shall
156 meet for the following purposes:

157 1. Hearing petitions relating to assessments filed pursuant
158 to s. 194.011(3).

159 2. Hearing complaints relating to homestead exemptions as
160 provided for under s. 196.151.

161 3. Hearing appeals from exemptions denied, or disputes
162 arising from exemptions granted, upon the filing of exemption
163 applications under s. 196.011.

164 4. Hearing appeals concerning ad valorem tax deferrals and
165 classifications.

166 5. Hearing appeals from determinations that a change of
167 ownership under s. 193.155(3), a change of ownership or control
168 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
169 improvement under s. 193.1555(5) has occurred.

170 Section 5. This act shall take effect July 1, 2019.