

By Senator Yarborough

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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 amending ss. 196.011,
6 196.075, and 196.161, F.S.; revising the interest rate
7 and penalty that applies to property owners who
8 unlawfully receive a homestead exemption; providing an
9 effective date.

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

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

15 193.155 Homestead assessments.—Homestead property shall be
16 assessed at just value as of January 1, 1994. Property receiving
17 the homestead exemption after January 1, 1994, shall be assessed
18 at just value as of January 1 of the year in which the property
19 receives the exemption unless the provisions of subsection (8)
20 apply.

21 (4) (a) Except as provided in paragraph (b) and s. 193.624,
22 changes, additions, or improvements to homestead property shall
23 be assessed at just value as of the first January 1 after the
24 changes, additions, or improvements are substantially completed.
25 Maintenance or repair of the homestead property, including roof
26 or window replacement, may not be considered to be a change, an
27 addition, or an improvement under this subsection.

28 Section 2. Paragraph (a) of subsection (9) of section
29 196.011, Florida Statutes, is amended to read:

4-01097-24

20241710__

30 196.011 Annual application required for exemption.-

31 (9) (a) A county may, at the request of the property
32 appraiser and by a majority vote of its governing body, waive
33 the requirement that an annual application or statement be made
34 for exemption of property within the county after an initial
35 application is made and the exemption granted. The waiver under
36 this subsection of the annual application or statement
37 requirement applies to all exemptions under this chapter except
38 the exemption under s. 196.1995. Notwithstanding such waiver,
39 refileing of an application or statement shall be required when
40 any property granted an exemption is sold or otherwise disposed
41 of, when the ownership changes in any manner, when the applicant
42 for homestead exemption ceases to use the property as his or her
43 homestead, or when the status of the owner changes so as to
44 change the exempt status of the property. In its deliberations
45 on whether to waive the annual application or statement
46 requirement, the governing body shall consider the possibility
47 of fraudulent exemption claims which may occur due to the waiver
48 of the annual application requirement. The owner of any property
49 granted an exemption who is not required to file an annual
50 application or statement shall notify the property appraiser
51 promptly whenever the use of the property or the status or
52 condition of the owner changes so as to change the exempt status
53 of the property. If any property owner fails to so notify the
54 property appraiser and the property appraiser determines that
55 for any year within the prior 10 years the owner was not
56 entitled to receive such exemption, the owner of the property is
57 subject to the taxes exempted as a result of such failure plus
58 payment of interest at the rate set forth in s. 213.235 of the

4-01097-24

20241710__

59 unpaid taxes for each year, and a penalty of three times the
60 interest rate set forth in s. 213.235, not to exceed 50 percent
61 of the unpaid taxes for each year ~~15 percent interest per annum~~
62 ~~and a penalty of 50 percent of the taxes exempted.~~ Except for
63 homestead exemptions controlled by s. 196.161, the property
64 appraiser making such determination shall record in the public
65 records of the county a notice of tax lien against any property
66 owned by that person or entity in the county, and such property
67 must be identified in the notice of tax lien. Such property is
68 subject to the payment of all taxes and penalties. Such lien
69 when filed shall attach to any property, identified in the
70 notice of tax lien, owned by the person who illegally or
71 improperly received the exemption. If such person no longer owns
72 property in that county but owns property in some other county
73 or counties in the state, the property appraiser shall record a
74 notice of tax lien in such other county or counties, identifying
75 the property owned by such person or entity in such county or
76 counties, and it shall become a lien against such property in
77 such county or counties.

78 Section 3. Subsection (9) of section 196.075, Florida
79 Statutes, is amended to read:

80 196.075 Additional homestead exemption for persons 65 and
81 older.—

82 (9) If the property appraiser determines that for any year
83 within the immediately previous 10 years a person who was not
84 entitled to the additional homestead exemption under this
85 section was granted such an exemption, the property appraiser
86 shall serve upon the owner a notice of intent to record in the
87 public records of the county a notice of tax lien against any

4-01097-24

20241710__

88 property owned by that person in the county, and that property
89 must be identified in the notice of tax lien. Any property that
90 is owned by the taxpayer and is situated in this state is
91 subject to the taxes exempted by the improper homestead
92 exemption, plus payment of interest at the rate set forth in s.
93 213.235 of the unpaid taxes for each year, and a penalty of
94 three times the interest rate set forth in s. 213.235, not to
95 exceed 50 percent of the unpaid taxes for each year ~~and interest~~
96 ~~at a rate of 15 percent per annum.~~ However, if such an exemption
97 is improperly granted as a result of a clerical mistake or
98 omission by the property appraiser, the person who improperly
99 received the exemption may not be assessed a penalty and
100 interest. Before any such lien may be filed, the owner must be
101 given 30 days within which to pay the taxes, penalties, and
102 interest. Such a lien is subject to the procedures and
103 provisions set forth in s. 196.161(3).

104 Section 4. Paragraph (a) of subsection (1) of section
105 196.161, Florida Statutes, is amended to read:

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

108 (1) (a) When the estate of any person is being probated or
109 administered in another state under an allegation that such
110 person was a resident of that state and the estate of such
111 person contains real property situate in this state upon which
112 homestead exemption has been allowed pursuant to s. 196.031 for
113 any year or years within 10 years immediately prior to the death
114 of the deceased, then within 3 years after the death of such
115 person the property appraiser of the county where the real
116 property is located shall, upon knowledge of such fact, record a

4-01097-24

20241710__

117 notice of tax lien against the property among the public records
118 of that county, and the property shall be subject to the payment
119 of all taxes exempt thereunder, plus payment of interest at the
120 rate set forth in s. 213.235 of the unpaid taxes for each year,
121 and a penalty of three times the interest rate set forth in s.
122 213.235, not to exceed 50 percent of the unpaid taxes for each
123 year, ~~plus 15 percent interest per year,~~ unless the circuit
124 court having jurisdiction over the ancillary administration in
125 this state determines that the decedent was a permanent resident
126 of this state during the year or years an exemption was allowed,
127 whereupon the lien shall not be filed or, if filed, shall be
128 canceled of record by the property appraiser of the county where
129 the real estate is located.

130 Section 5. This act shall take effect July 1, 2024.