

1 A bill to be entitled
 2 An act relating to assessment of homestead property;
 3 amending s. 193.155, F.S.; revising the method of
 4 homestead property assessments; requiring assessments
 5 be at the most recent purchase price or, in the case
 6 of new construction, the cost of construction;
 7 requiring reassessment to be the prior assessed value
 8 or a specified calculation; requiring changes,
 9 additions, and improvements be assessed in a certain
 10 manner; amending s. 194.011, F.S.; conforming
 11 provisions to changes made by the act; authorizing the
 12 Department of Revenue to create a grant program for a
 13 certain purpose; authorizing the department to adopt
 14 rules; providing a contingent effective date.

15
 16 Be It Enacted by the Legislature of the State of Florida:

17
 18 **Section 1. Section 193.155, Florida Statutes, is amended**
 19 **to read:**

20 193.155 Homestead assessments.—Homestead property shall be
 21 assessed at just value as of January 1, 1994. Property receiving
 22 the homestead exemption after January 1, 1994, shall be assessed
 23 at the most recent purchase price or, in the case of new
 24 construction, the cost of construction ~~just value~~ as of January
 25 1 of the year in which the property receives the exemption

26 | ~~unless the provisions of subsection (8) apply.~~

27 | (1) Beginning in 1995, ~~or the year following the year the~~
28 | property receives homestead exemption, ~~whichever is later,~~ the
29 | property shall be reassessed annually on January 1. Any change
30 | resulting from such reassessment shall be not exceed the lower
31 | ~~of the following:~~

32 | ~~(a) Three percent of the assessed value of the property~~
33 | ~~for the prior year or the value calculated in paragraph (4) (a),~~
34 | if applicable; ~~or~~

35 | ~~(b) The percentage change in the Consumer Price Index for~~
36 | ~~All Urban Consumers, U.S. City Average, all items 1967-100, or~~
37 | ~~successor reports for the preceding calendar year as initially~~
38 | ~~reported by the United States Department of Labor, Bureau of~~
39 | ~~Labor Statistics.~~

40 | (2) If the assessed value of the property as calculated
41 | under subsection (1) exceeds the just value, the assessed value
42 | of the property shall be lowered to the just value of the
43 | property.

44 | (3) (a) Except as provided in this subsection ~~or subsection~~
45 | ~~(8),~~ property assessed under this section shall be assessed at
46 | the most recent purchase price or, in the case of new
47 | construction, the cost of construction ~~just value~~ as of January
48 | 1 of the year following a change of ownership. Thereafter, the
49 | annual changes in the assessed value of the property are subject
50 | to the limitations in subsection ~~subsections (1) and (2).~~ For

51 | the purpose of this section, a change of ownership means any
52 | sale, foreclosure, or transfer of legal title or beneficial
53 | title in equity to any person, except if any of the following
54 | apply:

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

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

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

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

68 | d. The change or transfer is by means of an instrument in
69 | which the owner entitled to the homestead exemption is listed as
70 | both grantor and grantee of the real property and one or more
71 | other individuals, all of whom held title as joint tenants with
72 | rights of survivorship with the owner, are named only as
73 | grantors and are removed from the title; or

74 | e. The person is a lessee entitled to the homestead
75 | exemption under s. 196.041(1);

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

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

81 4. Upon the death of the owner, the transfer is between
82 the owner and another who is a permanent resident and who is
83 legally or naturally dependent upon the owner; or

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

86 a. Multiple owners hold title as joint tenants with rights
87 of survivorship;

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

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

91 d. Subsequent to the transfer, the surviving owner or
92 owners previously entitled to and receiving the homestead
93 exemption continue to be entitled to and receive the homestead
94 exemption.

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

99 (4) (a) Except as provided in paragraph (b) and s. 193.624,
100 changes, additions, or improvements to homestead property shall

101 be assessed at the documented cost of such changes, additions,
102 or improvements ~~just value~~ as of the first January 1 after the
103 changes, additions, or improvements are substantially completed.

104 (b)1. Changes, additions, or improvements that replace all
105 or a portion of homestead property, including ancillary
106 improvements, damaged or destroyed by misfortune or calamity
107 shall be assessed upon substantial completion as provided in
108 this paragraph. Such assessment must be calculated using the
109 homestead property's assessed value as of the January 1
110 immediately before the date on which the damage or destruction
111 was sustained, subject to the assessment limitations in
112 subsection ~~subsections (1) and (2)~~, when:

113 a. The square footage of the homestead property as changed
114 or improved does not exceed 110 percent of the square footage of
115 the homestead property before the damage or destruction; or

116 b. The total square footage of the homestead property as
117 changed or improved does not exceed 1,500 square feet.

118 2. The homestead property's assessed value must be
119 increased by the documented costs of the change, addition, or
120 improvement ~~just value of that portion of the changed or~~
121 ~~improved homestead property~~ which is in excess of 110 percent of
122 the square footage of the homestead property before the damage
123 or destruction or of that portion exceeding 1,500 square feet.

124 3. Homestead property damaged or destroyed by misfortune
125 or calamity which, after being changed or improved, has a square

126 footage of less than 100 percent of the homestead property's
 127 total square footage before the damage or destruction shall be
 128 assessed pursuant to subsection (5).

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

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

139 1. Was permanently residing on such property when the
 140 damage or destruction occurred;

141 2. Was not entitled to receive homestead exemption on such
 142 property as of January 1 of that year; and

143 3. Applies for and receives homestead exemption on such
 144 property the following year.

145 ~~(d) Changes, additions, or improvements include~~
 146 ~~improvements made to common areas or other improvements made to~~
 147 ~~property other than to the homestead property by the owner or by~~
 148 ~~an owner association, which improvements directly benefit the~~
 149 ~~homestead property. Such changes, additions, or improvements~~
 150 ~~shall be assessed at just value, and the just value shall be~~

151 ~~apportioned among the parcels benefiting from the improvement.~~

152 (5) When property is destroyed or removed and not
153 replaced, the assessed value of the parcel shall be reduced by
154 the assessed value attributable to the destroyed or removed
155 property.

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

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

169 ~~(8) Property assessed under this section shall be assessed~~
170 ~~at less than just value when the person who establishes a new~~
171 ~~homestead has received a homestead exemption as of January 1 of~~
172 ~~any of the 3 immediately preceding years. For purposes of this~~
173 ~~subsection, a husband and wife who owned and both permanently~~
174 ~~resided on a previous homestead shall each be considered to have~~
175 ~~received the homestead exemption even though only the husband or~~

176 ~~the wife applied for the homestead exemption on the previous~~
177 ~~homestead. The assessed value of the newly established homestead~~
178 ~~shall be determined as provided in this subsection.~~

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

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

201 ~~Thereafter, the homestead shall be assessed as provided in this~~
202 ~~section.~~

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

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

226 ~~of a husband and wife abandoning jointly titled property, the~~
227 ~~husband and wife may designate the ownership share to be~~
228 ~~attributed to each spouse by following the procedure in~~
229 ~~paragraph (f). To qualify to make such a designation, the~~
230 ~~husband and wife must be married on the date that the jointly~~
231 ~~owned property is abandoned. In calculating the assessment~~
232 ~~reduction to be transferred from a prior homestead that has an~~
233 ~~assessment reduction for living quarters of parents or~~
234 ~~grandparents pursuant to s. 193.703, the value calculated~~
235 ~~pursuant to s. 193.703(6) must first be added back to the~~
236 ~~assessed value of the prior homestead. The total reduction from~~
237 ~~just value for all new homesteads established under this~~
238 ~~paragraph may not exceed \$500,000. There shall be no reduction~~
239 ~~from just value of any new homestead unless the prior homestead~~
240 ~~is reassessed at just value or is reassessed under this~~
241 ~~subsection as of January 1 after the abandonment occurs.~~

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

251 ~~(f) A husband and wife abandoning jointly titled property~~
252 ~~who wish to designate the ownership share to be attributed to~~
253 ~~each person for purposes of paragraph (d) must file a form~~
254 ~~provided by the department with the property appraiser in the~~
255 ~~county where such property is located. The form must include a~~
256 ~~sworn statement by each person designating the ownership share~~
257 ~~to be attributed to each person for purposes of paragraph (d)~~
258 ~~and must be filed prior to either person filing the form~~
259 ~~required under paragraph (h) to have a parcel of property~~
260 ~~assessed under this subsection. Such a designation, once filed~~
261 ~~with the property appraiser, is irrevocable.~~

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

270 ~~(h) In order to have his or her homestead property~~
271 ~~assessed under this subsection, a person must file a form~~
272 ~~provided by the department as an attachment to the application~~
273 ~~for homestead exemption, including a copy of the form required~~
274 ~~to be filed under paragraph (f), if applicable. The form, which~~
275 ~~must include a sworn statement attesting to the applicant's~~

276 ~~entitlement to assessment under this subsection, shall be~~
277 ~~considered sufficient documentation for applying for assessment~~
278 ~~under this subsection. The department shall require by rule that~~
279 ~~the required form be submitted with the application for~~
280 ~~homestead exemption under the timeframes and processes set forth~~
281 ~~in chapter 196 to the extent practicable.~~

282 ~~(i)1. If the previous homestead was located in a different~~
283 ~~county than the new homestead, the property appraiser in the~~
284 ~~county where the new homestead is located must transmit a copy~~
285 ~~of the completed form together with a completed application for~~
286 ~~homestead exemption to the property appraiser in the county~~
287 ~~where the previous homestead was located. If the previous~~
288 ~~homesteads of applicants for transfer were in more than one~~
289 ~~county, each applicant from a different county must submit a~~
290 ~~separate form.~~

291 ~~2. The property appraiser in the county where the previous~~
292 ~~homestead was located must return information to the property~~
293 ~~appraiser in the county where the new homestead is located by~~
294 ~~April 1 or within 2 weeks after receipt of the completed~~
295 ~~application from that property appraiser, whichever is later. As~~
296 ~~part of the information returned, the property appraiser in the~~
297 ~~county where the previous homestead was located must provide~~
298 ~~sufficient information concerning the previous homestead to~~
299 ~~allow the property appraiser in the county where the new~~
300 ~~homestead is located to calculate the amount of the assessment~~

301 ~~limitation difference which may be transferred and must certify~~
302 ~~whether the previous homestead was abandoned and has been or~~
303 ~~will be reassessed at just value or reassessed according to the~~
304 ~~provisions of this subsection as of the January 1 following its~~
305 ~~abandonment.~~

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

313 ~~4. All property appraisers having information-sharing~~
314 ~~agreements with the department are authorized to share~~
315 ~~confidential tax information with each other pursuant to s.~~
316 ~~195.084, including social security numbers and linked~~
317 ~~information on the forms provided pursuant to this section.~~

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

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

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

338 ~~8. This subsection does not authorize the consideration or~~
339 ~~adjustment of the just, assessed, or taxable value of the~~
340 ~~previous homestead property.~~

341 ~~9. The property appraiser in the county where the new~~
342 ~~homestead is located shall promptly notify a taxpayer if the~~
343 ~~information received, or available, is insufficient to identify~~
344 ~~the previous homestead and the amount of the assessment~~
345 ~~limitation difference which is transferable. Such notification~~
346 ~~shall be sent on or before July 1 as specified in s. 196.151.~~

347 ~~10. The taxpayer may correspond with the property~~
348 ~~appraiser in the county where the previous homestead was located~~
349 ~~to further seek to identify the homestead and the amount of the~~
350 ~~assessment limitation difference which is transferable.~~

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

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

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

376 ~~property appraiser or the value adjustment board to warrant~~
377 ~~granting the assessment, the property appraiser or the value~~
378 ~~adjustment board may grant an assessment under this subsection.~~

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

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

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

424 ~~(m) For purposes of receiving an assessment reduction~~
425 ~~pursuant to this subsection, an owner of a homestead property~~

426 ~~that was significantly damaged or destroyed as a result of a~~
427 ~~named tropical storm or hurricane may elect, in the calendar~~
428 ~~year following the named tropical storm or hurricane, to have~~
429 ~~the significantly damaged or destroyed homestead deemed to have~~
430 ~~been abandoned as of the date of the named tropical storm or~~
431 ~~hurricane even though the owner received a homestead exemption~~
432 ~~on the property as of January 1 of the year immediately~~
433 ~~following the named tropical storm or hurricane. The election~~
434 ~~provided for in this paragraph is available only if the owner~~
435 ~~establishes a new homestead as of January 1 of the third year~~
436 ~~immediately following the storm or hurricane. This paragraph~~
437 ~~shall apply to homestead property damaged or destroyed on or~~
438 ~~after January 1, 2017.~~

439 (8)~~(9)~~ Erroneous assessments of homestead property
440 assessed under this section may be corrected in the following
441 manner:

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

447 (b) If changes, additions, or improvements are not
448 assessed as provided in this section ~~at just value~~ as of the
449 first January 1 after they were substantially completed, the
450 property appraiser shall determine the assessed value ~~just value~~

451 for such changes, additions, or improvements for the year they
452 were substantially completed. Assessments for subsequent years
453 shall be corrected, applying this section if applicable.

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

457 (9)~~(10)~~(a) If the property appraiser determines that for
458 any year or years within the prior 10 years a person who was not
459 entitled to the homestead property assessment limitation granted
460 under this section was granted the homestead property assessment
461 limitation, the property appraiser making such determination
462 shall serve upon the owner a notice of intent to record in the
463 public records of the county a notice of tax lien against any
464 property owned by that person in the county, and such property
465 must be identified in the notice of tax lien. The property
466 appraiser must include with such notice information explaining
467 why the owner is not entitled to the limitation, the years for
468 which unpaid taxes, penalties, and interest are due, and the
469 manner in which unpaid taxes, penalties, and interest have been
470 calculated. Such property that is situated in this state is
471 subject to the unpaid taxes, plus a penalty of 50 percent of the
472 unpaid taxes for each year and 15 percent interest per annum.
473 However, when a person entitled to exemption pursuant to s.
474 196.031 inadvertently receives the limitation pursuant to this
475 section following a change of ownership, the assessment of such

476 property must be corrected as provided in paragraph (8) (a)
477 ~~(9) (a)~~, and the person need not pay the unpaid taxes, penalties,
478 or interest. Before a lien may be filed, the person or entity so
479 notified must be given 30 days to pay the taxes and any
480 applicable penalties and interest.

481 (b) If the property appraiser improperly grants the
482 property assessment limitation as a result of a clerical mistake
483 or an omission, the person or entity improperly receiving the
484 property assessment limitation may not be assessed a penalty or
485 interest. Back taxes shall apply only as follows:

486 1. If the person who received the limitation as a result
487 of a clerical mistake or omission voluntarily discloses to the
488 property appraiser that he or she was not entitled to the
489 limitation before the property appraiser notifies the owner of
490 the mistake or omission, no back taxes shall be due.

491 2. If the person who received the limitation as a result
492 of a clerical mistake or omission does not voluntarily disclose
493 to the property appraiser that he or she was not entitled to the
494 limitation before the property appraiser notifies the owner of
495 the mistake or omission, back taxes shall be due for any year or
496 years that the owner was not entitled to the limitation within
497 the 5 years before the property appraiser notified the owner of
498 the mistake or omission.

499 3. The property appraiser shall serve upon an owner who
500 owes back taxes under subparagraph 2. a notice of intent to

501 record in the public records of the county a notice of tax lien
502 against any property owned by that person in the county, and
503 such property must be identified in the notice of tax lien. The
504 property appraiser must include with such notice information
505 explaining why the owner is not entitled to the limitation, the
506 years for which unpaid taxes are due, and the manner in which
507 unpaid taxes have been calculated. Before a lien may be filed,
508 the person or entity so notified must be given 30 days to pay
509 the taxes.

510 **Section 2. Subsections (2) and (6) of section 194.011,**
511 **Florida Statutes, are amended to read:**

512 194.011 Assessment notice; objections to assessments.—

513 (2) Any taxpayer who objects to the assessment placed on
514 any property taxable to him or her, ~~including the assessment of~~
515 ~~homestead property at less than just value under s. 193.155(8),~~
516 may request the property appraiser to informally confer with the
517 taxpayer. Upon receiving the request, the property appraiser, or
518 a member of his or her staff, shall confer with the taxpayer
519 regarding the correctness of the assessment. At this informal
520 conference, the taxpayer shall present those facts considered by
521 the taxpayer to be supportive of the taxpayer's claim for a
522 change in the assessment of the property appraiser. The property
523 appraiser or his or her representative at this conference shall
524 present those facts considered by the property appraiser to be
525 supportive of the correctness of the assessment. However,

526 nothing herein shall be construed to be a prerequisite to
527 administrative or judicial review of property assessments.

528 ~~(6) The following provisions apply to petitions to the~~
529 ~~value adjustment board concerning the assessment of homestead~~
530 ~~property at less than just value under s. 193.155(8):~~

531 ~~(a) If the taxpayer does not agree with the amount of the~~
532 ~~assessment limitation difference for which the taxpayer~~
533 ~~qualifies as stated by the property appraiser in the county~~
534 ~~where the previous homestead property was located, or if the~~
535 ~~property appraiser in that county has not stated that the~~
536 ~~taxpayer qualifies to transfer any assessment limitation~~
537 ~~difference, upon the taxpayer filing a petition to the value~~
538 ~~adjustment board in the county where the new homestead property~~
539 ~~is located, the value adjustment board in that county shall,~~
540 ~~upon receiving the appeal, send a notice to the value adjustment~~
541 ~~board in the county where the previous homestead was located,~~
542 ~~which shall reconvene if it has already adjourned.~~

543 ~~(b) Such notice operates as a petition in, and creates an~~
544 ~~appeal to, the value adjustment board in the county where the~~
545 ~~previous homestead was located of all issues surrounding the~~
546 ~~previous assessment differential for the taxpayer involved.~~
547 ~~However, the taxpayer may not petition to have the just,~~
548 ~~assessed, or taxable value of the previous homestead changed.~~

549 ~~(c) The value adjustment board in the county where the~~
550 ~~previous homestead was located shall set the petition for~~

551 ~~hearing and notify the taxpayer, the property appraiser in the~~
552 ~~county where the previous homestead was located, the property~~
553 ~~appraiser in the county where the new homestead is located, and~~
554 ~~the value adjustment board in that county, and shall hear the~~
555 ~~appeal. Such appeal shall be heard by an attorney special~~
556 ~~magistrate if the value adjustment board in the county where the~~
557 ~~previous homestead was located uses special magistrates. The~~
558 ~~taxpayer may attend such hearing and present evidence, but need~~
559 ~~not do so. The value adjustment board in the county where the~~
560 ~~previous homestead was located shall issue a decision and send a~~
561 ~~copy of the decision to the value adjustment board in the county~~
562 ~~where the new homestead is located.~~

563 ~~(d) In hearing the appeal in the county where the new~~
564 ~~homestead is located, that value adjustment board shall consider~~
565 ~~the decision of the value adjustment board in the county where~~
566 ~~the previous homestead was located on the issues pertaining to~~
567 ~~the previous homestead and on the amount of any assessment~~
568 ~~reduction for which the taxpayer qualifies. The value adjustment~~
569 ~~board in the county where the new homestead is located may not~~
570 ~~hold its hearing until it has received the decision from the~~
571 ~~value adjustment board in the county where the previous~~
572 ~~homestead was located.~~

573 ~~(e) In any circuit court proceeding to review the decision~~
574 ~~of the value adjustment board in the county where the new~~
575 ~~homestead is located, the court may also review the decision of~~

576 ~~the value adjustment board in the county where the previous~~
577 ~~homestead was located.~~

578 **Section 3.** The Department of Revenue shall create a grant
579 program to assist local governments with revenue shortfalls that
580 are attributable to the changes made by this act. The department
581 is authorized to adopt rules to administer this section.

582 **Section 4.** This act shall take effect on the effective
583 date of the amendment to the State Constitution proposed by HJR
584 773, or a similar joint resolution having substantially the same
585 specific intent and purpose, if such amendment is approved at
586 the next general election or at an earlier special election
587 specifically authorized by law for that purpose.