

1 A bill to be entitled

2 An act relating to homestead exemptions; amending s.
3 193.155, F.S.; providing exceptions to the definition
4 of the term "change of ownership" for purposes of a
5 certain homestead assessment limitation; amending s.
6 196.031, F.S.; providing that a person or family unit
7 receiving or claiming the benefit of certain ad
8 valorem tax exemptions or tax credits in another state
9 is not entitled to the homestead exemption in this
10 state unless the person or family unit demonstrates to
11 the property appraiser that certain conditions have
12 been met; providing for construction and retroactive
13 applicability; amending s. 196.121, F.S.; providing
14 that homestead exemption forms prescribed by the
15 Department of Revenue may include taxpayer information
16 relating to ad valorem tax exemptions or tax credits
17 in another state; providing applicability; providing
18 an effective date.

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

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22 Section 1. Paragraph (a) of subsection (3) of section
23 193.155, Florida Statutes, is amended to read:

24 193.155 Homestead assessments.—Homestead property shall be
25 assessed at just value as of January 1, 1994. Property receiving

26 | the homestead exemption after January 1, 1994, shall be assessed
27 | at just value as of January 1 of the year in which the property
28 | receives the exemption unless the provisions of subsection (8)
29 | apply.

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

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

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

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

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

51 ~~or~~

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

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

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

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

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

68 5. The transfer occurs with respect to a property where:

69 a. Multiple owners hold title as joint tenants with rights
 70 of survivorship;

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

73 c. Death of one or more owners occurs; and

74 d. Subsequent to the transfer, the surviving owner or
 75 owners previously entitled to and receiving the homestead

76 | exemption continue to be entitled to and receive the homestead
 77 | exemption.

78 | Section 2. Subsection (5) of section 196.031, Florida
 79 | Statutes, is amended to read:

80 | 196.031 Exemption of homesteads.—

81 | (5) (a) A person or family unit that ~~who~~ is receiving or
 82 | claiming the benefit of an ad valorem tax exemption or a tax
 83 | credit in another state where permanent residency is required as
 84 | a basis for the granting of that ad valorem tax exemption or tax
 85 | credit is not entitled to the homestead exemption provided by
 86 | this section, unless, upon a determination by the property
 87 | appraiser that the person or family unit is receiving or has
 88 | received the tax exemption or tax credit in another state, that
 89 | person or family unit demonstrates to the satisfaction of the
 90 | property appraiser that the person or family unit:

91 | 1. Did not apply for the tax exemption or tax credit in
 92 | the other state; and

93 | 2. Is no longer receiving or will no longer receive the
 94 | tax exemption or tax credit in the other state.

95 |
 96 | For purposes of this paragraph, an automatic renewal of a tax
 97 | exemption or tax credit constitutes application for the tax
 98 | exemption or tax credit if the automatic renewal occurs
 99 | subsequent to an initial application by the person or family
 100 | unit.

101 (b) This subsection does not apply to a person or family
 102 unit that ~~who~~ has the legal or equitable title to real estate in
 103 Florida and maintains thereon the permanent residence of another
 104 legally or naturally dependent upon the owner.

105 Section 3. The provisions of this act relating to
 106 subsection 196.031(5), Florida Statutes, amending conditions
 107 under which a person or family unit is not entitled to the
 108 homestead exemption, apply to tax exemptions or tax credits in
 109 another state for which a benefit for an ad valorem tax
 110 exemption or a tax credit was received after 2009, and that are
 111 discovered by a property appraiser after July 1, 2020.

112 Section 4. Subsection (2) of section 196.121, Florida
 113 Statutes, is amended to read:

114 196.121 Homestead exemptions; forms.-

115 (2) The forms shall require the taxpayer to furnish
 116 certain information to the property appraiser for the purpose of
 117 determining that the taxpayer is a permanent resident as defined
 118 in s. 196.012(16). Such information may include, but need not be
 119 limited to, the factors enumerated in s. 196.015 and any ad
 120 valorem tax exemption or tax credit granted in another state
 121 where permanent residency is required as a basis for the
 122 granting of the ad valorem tax exemption or tax credit described
 123 in s. 196.031(5).

124 Section 5. This act shall take effect July 1, 2020.