

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 within 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           conforming provisions to changes made by the act;  
 9           providing applicability; providing a contingent  
 10          effective date.

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

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

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

22           (8) Property assessed under this section shall be assessed  
 23 at less than just value when the person who establishes a new  
 24 homestead has received a homestead exemption as of January 1 of  
 25 any ~~either~~ of the 3 ~~2~~ immediately preceding years. ~~A person who~~

26 | ~~establishes a new homestead as of January 1, 2008, is entitled~~  
27 | ~~to have the new homestead assessed at less than just value only~~  
28 | ~~if that person received a homestead exemption on January 1,~~  
29 | ~~2007, and only if this subsection applies retroactive to January~~  
30 | ~~1, 2008.~~ For purposes of this subsection, a husband and wife who  
31 | owned and both permanently resided on a previous homestead shall  
32 | each be considered to have received the homestead exemption even  
33 | though only the husband or the wife applied for the homestead  
34 | exemption on the previous homestead. The assessed value of the  
35 | newly established homestead shall be determined as provided in  
36 | this subsection.

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

47 |       (b) If the just value of the new homestead as of January 1  
48 | is less than the just value of the immediate prior homestead as  
49 | of January 1 of the year in which the immediate prior homestead  
50 | was abandoned, the assessed value of the new homestead shall be

51 equal to the just value of the new homestead divided by the just  
52 value of the immediate prior homestead and multiplied by the  
53 assessed value of the immediate prior homestead. However, if the  
54 difference between the just value of the new homestead and the  
55 assessed value of the new homestead calculated pursuant to this  
56 paragraph is greater than \$500,000, the assessed value of the  
57 new homestead shall be increased so that the difference between  
58 the just value and the assessed value equals \$500,000.  
59 Thereafter, the homestead shall be assessed as provided in this  
60 section.

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

71 (d) If two or more persons abandon jointly owned and  
72 jointly titled property that received a homestead exemption as  
73 of January 1 of any ~~either~~ of the 3 ~~2~~ immediately preceding  
74 years, and one or more such persons who were entitled to and  
75 received a homestead exemption on the abandoned property

76 | establish a new homestead that would otherwise be eligible for  
77 | assessment under this subsection, each such person establishing  
78 | a new homestead is entitled to a reduction from just value for  
79 | the new homestead equal to the just value of the prior homestead  
80 | minus the assessed value of the prior homestead divided by the  
81 | number of owners of the prior homestead who received a homestead  
82 | exemption, unless the title of the property contains specific  
83 | ownership shares, in which case the share of reduction from just  
84 | value shall be proportionate to the ownership share. In the case  
85 | of a husband and wife abandoning jointly titled property, the  
86 | husband and wife may designate the ownership share to be  
87 | attributed to each spouse by following the procedure in  
88 | paragraph (f). To qualify to make such a designation, the  
89 | husband and wife must be married on the date that the jointly  
90 | owned property is abandoned. In calculating the assessment  
91 | reduction to be transferred from a prior homestead that has an  
92 | assessment reduction for living quarters of parents or  
93 | grandparents pursuant to s. 193.703, the value calculated  
94 | pursuant to s. 193.703(6) must first be added back to the  
95 | assessed value of the prior homestead. The total reduction from  
96 | just value for all new homesteads established under this  
97 | paragraph may not exceed \$500,000. There shall be no reduction  
98 | from just value of any new homestead unless the prior homestead  
99 | is reassessed at just value or is reassessed under this  
100 | subsection as of January 1 after the abandonment occurs.

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

110           (f) A husband and wife abandoning jointly titled property  
111 who wish to designate the ownership share to be attributed to  
112 each person for purposes of paragraph (d) must file a form  
113 provided by the department with the property appraiser in the  
114 county where such property is located. The form must include a  
115 sworn statement by each person designating the ownership share  
116 to be attributed to each person for purposes of paragraph (d)  
117 and must be filed prior to either person filing the form  
118 required under paragraph (h) to have a parcel of property  
119 assessed under this subsection. Such a designation, once filed  
120 with the property appraiser, is irrevocable.

121           (g) For purposes of receiving an assessment reduction  
122 pursuant to this subsection, a person entitled to assessment  
123 under this section may abandon his or her homestead even though  
124 it remains his or her primary residence by notifying the  
125 property appraiser of the county where the homestead is located.

126 This notification must be in writing and delivered at the same  
127 time as or before timely filing a new application for homestead  
128 exemption on the property.

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

141 (i)1. If the previous homestead was located in a different  
142 county than the new homestead, the property appraiser in the  
143 county where the new homestead is located must transmit a copy  
144 of the completed form together with a completed application for  
145 homestead exemption to the property appraiser in the county  
146 where the previous homestead was located. If the previous  
147 homesteads of applicants for transfer were in more than one  
148 county, each applicant from a different county must submit a  
149 separate form.

150 2. The property appraiser in the county where the previous

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

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

172         4. All property appraisers having information-sharing  
173 agreements with the department are authorized to share  
174 confidential tax information with each other pursuant to s.  
175 195.084, including social security numbers and linked

176 information on the forms provided pursuant to this section.

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

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

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

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

200         9. The property appraiser in the county where the new



201 homestead is located shall promptly notify a taxpayer if the  
202 information received, or available, is insufficient to identify  
203 the previous homestead and the amount of the assessment  
204 limitation difference which is transferable. Such notification  
205 shall be sent on or before July 1 as specified in s. 196.151.

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

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

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

222 (j) Any person who is qualified to have his or her  
223 property assessed under this subsection and who fails to file an  
224 application by March 1 may file an application for assessment  
225 under this subsection and may, pursuant to s. 194.011(3), file a

226 petition with the value adjustment board requesting that an  
227 assessment under this subsection be granted. Such petition may  
228 be filed at any time during the taxable year on or before the  
229 25th day following the mailing of the notice by the property  
230 appraiser as provided in s. 194.011(1). Notwithstanding s.  
231 194.013, such person must pay a nonrefundable fee of \$15 upon  
232 filing the petition. Upon reviewing the petition, if the person  
233 is qualified to receive the assessment under this subsection and  
234 demonstrates particular extenuating circumstances judged by the  
235 property appraiser or the value adjustment board to warrant  
236 granting the assessment, the property appraiser or the value  
237 adjustment board may grant an assessment under this subsection.  
238 ~~For the 2008 assessments, all petitioners for assessment under~~  
239 ~~this subsection shall be considered to have demonstrated~~  
240 ~~particular extenuating circumstances.~~

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

248 (l) The property appraisers of the state shall, as soon as  
249 practicable after March 1 of each year and on or before July 1  
250 of that year, carefully consider all applications for assessment

251 | under this subsection which have been filed in their respective  
252 | offices on or before March 1 of that year. If, upon  
253 | investigation, the property appraiser finds that the applicant  
254 | is entitled to assessment under this subsection, the property  
255 | appraiser shall make such entries upon the tax rolls of the  
256 | county as are necessary to allow the assessment. If, after due  
257 | consideration, the property appraiser finds that the applicant  
258 | is not entitled to the assessment under this subsection, the  
259 | property appraiser shall immediately prepare a notice of such  
260 | disapproval, giving his or her reasons therefor, and a copy of  
261 | the notice must be served upon the applicant by the property  
262 | appraiser by personal delivery or by registered mail to the post  
263 | office address given by the applicant. The applicant may appeal  
264 | the decision of the property appraiser refusing to allow the  
265 | assessment under this subsection to the value adjustment board,  
266 | and the board shall review the application and evidence  
267 | presented to the property appraiser upon which the applicant  
268 | based the claim and hear the applicant in person or by agent on  
269 | behalf of his or her right to such assessment. Such appeal shall  
270 | be heard by an attorney special magistrate if the value  
271 | adjustment board uses special magistrates. The value adjustment  
272 | board shall reverse the decision of the property appraiser in  
273 | the cause and grant assessment under this subsection to the  
274 | applicant if, in its judgment, the applicant is entitled to the  
275 | assessment or shall affirm the decision of the property

276 appraiser. The action of the board is final in the cause unless  
277 the applicant, within 60 days following the date of refusal of  
278 the application by the board, files in the circuit court of the  
279 county in which the homestead is located a proceeding against  
280 the property appraiser for a declaratory judgment as is provided  
281 under chapter 86 or other appropriate proceeding. The failure of  
282 the taxpayer to appear before the property appraiser or value  
283 adjustment board or to file any paper other than the application  
284 as provided in this subsection does not constitute a bar to or  
285 defense in the proceedings.

286 Section 2. This act applies beginning with the 2019 tax  
287 roll.

288 Section 3. This act shall take effect on the effective  
289 date of the amendment to the State Constitution proposed by HJR  
290 501 or a similar joint resolution having substantially the same  
291 specific intent and purpose, if such amendment to the State  
292 Constitution is approved at the general election held in  
293 November 2018.