

26 Maintenance or repair of the homestead property, including roof
 27 or window replacement, may not be considered to be a change, an
 28 addition, or an improvement under this subsection.

29 Section 2. Paragraph (a) of subsection (9) of section
 30 196.011, Florida Statutes, is amended to read:

31 196.011 Annual application required for exemption.—

32 (9)(a) A county may, at the request of the property
 33 appraiser and by a majority vote of its governing body, waive
 34 the requirement that an annual application or statement be made
 35 for exemption of property within the county after an initial
 36 application is made and the exemption granted. The waiver under
 37 this subsection of the annual application or statement
 38 requirement applies to all exemptions under this chapter except
 39 the exemption under s. 196.1995. Notwithstanding such waiver,
 40 refiling of an application or statement shall be required when
 41 any property granted an exemption is sold or otherwise disposed
 42 of, when the ownership changes in any manner, when the applicant
 43 for homestead exemption ceases to use the property as his or her
 44 homestead, or when the status of the owner changes so as to
 45 change the exempt status of the property. In its deliberations
 46 on whether to waive the annual application or statement
 47 requirement, the governing body shall consider the possibility
 48 of fraudulent exemption claims which may occur due to the waiver
 49 of the annual application requirement. The owner of any property
 50 granted an exemption who is not required to file an annual

HB913

2024

51 application or statement shall notify the property appraiser
52 promptly whenever the use of the property or the status or
53 condition of the owner changes so as to change the exempt status
54 of the property. If any property owner fails to so notify the
55 property appraiser and the property appraiser determines that
56 for any year within the prior 10 years the owner was not
57 entitled to receive such exemption, the owner of the property is
58 subject to the taxes exempted as a result of such failure plus
59 payment of interest at the rate set forth in s. 213.235 of the
60 unpaid taxes for each year, and a penalty of three times the
61 interest rate set forth in s. 213.235, not to exceed 50 percent
62 of the unpaid taxes for each year ~~15 percent interest per annum~~
63 ~~and a penalty of 50 percent of the taxes exempted.~~ Except for
64 homestead exemptions controlled by s. 196.161, the property
65 appraiser making such determination shall record in the public
66 records of the county a notice of tax lien against any property
67 owned by that person or entity in the county, and such property
68 must be identified in the notice of tax lien. Such property is
69 subject to the payment of all taxes and penalties. Such lien
70 when filed shall attach to any property, identified in the
71 notice of tax lien, owned by the person who illegally or
72 improperly received the exemption. If such person no longer owns
73 property in that county but owns property in some other county
74 or counties in the state, the property appraiser shall record a
75 notice of tax lien in such other county or counties, identifying

HB913

2024

76 | the property owned by such person or entity in such county or
77 | counties, and it shall become a lien against such property in
78 | such county or counties.

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

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

83 | (9) If the property appraiser determines that for any year
84 | within the immediately previous 10 years a person who was not
85 | entitled to the additional homestead exemption under this
86 | section was granted such an exemption, the property appraiser
87 | shall serve upon the owner a notice of intent to record in the
88 | public records of the county a notice of tax lien against any
89 | property owned by that person in the county, and that property
90 | must be identified in the notice of tax lien. Any property that
91 | is owned by the taxpayer and is situated in this state is
92 | subject to the taxes exempted by the improper homestead
93 | exemption, plus payment of interest at the rate set forth in s.
94 | 213.235 of the unpaid taxes for each year, and a penalty of
95 | three times the interest rate set forth in s. 213.235, not to
96 | exceed 50 percent of the unpaid taxes for each year ~~and interest~~
97 | ~~at a rate of 15 percent per annum.~~ However, if such an exemption
98 | is improperly granted as a result of a clerical mistake or
99 | omission by the property appraiser, the person who improperly
100 | received the exemption may not be assessed a penalty and

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

105 Section 4. Paragraph (a) of subsection (1) of section
 106 196.161, Florida Statutes, is amended to read:

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

109 (1)(a) When the estate of any person is being probated or
 110 administered in another state under an allegation that such
 111 person was a resident of that state and the estate of such
 112 person contains real property situate in this state upon which
 113 homestead exemption has been allowed pursuant to s. 196.031 for
 114 any year or years within 10 years immediately prior to the death
 115 of the deceased, then within 3 years after the death of such
 116 person the property appraiser of the county where the real
 117 property is located shall, upon knowledge of such fact, record a
 118 notice of tax lien against the property among the public records
 119 of that county, and the property shall be subject to the payment
 120 of all taxes exempt thereunder, plus payment of interest at the
 121 rate set forth in s. 213.235 of the unpaid taxes for each year,
 122 and a penalty of three times the interest rate set forth in s.
 123 213.235, not to exceed 50 percent of the unpaid taxes for each
 124 year, ~~plus 15 percent interest per year,~~ unless the circuit
 125 court having jurisdiction over the ancillary administration in

HB913

2024

126 | this state determines that the decedent was a permanent resident
127 | of this state during the year or years an exemption was allowed,
128 | whereupon the lien shall not be filed or, if filed, shall be
129 | canceled of record by the property appraiser of the county where
130 | the real estate is located.

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