

26 assessed on January 1 of the previous year.

27 2. The property was assessed under s. 193.1554 or s.
 28 193.1555 on January 1 of the previous year.

29 3. The taxpayer has had continuous ownership of the
 30 property from the time of assessment on January 1 of the
 31 previous year until the time in which the taxpayer filed an
 32 application for a homestead exemption on the property.

33 (b) If a taxpayer elects to rescind his or her filed
 34 application for a homestead exemption under this subsection, the
 35 property appraiser shall adjust the tax roll before
 36 certification to the tax collector pursuant to s. 197.322, to
 37 reflect the effect of such rescindment.

38 Section 2. (1) The Department of Revenue may, and all
 39 conditions are deemed met, to adopt emergency rules pursuant to
 40 s. 120.54(4), Florida Statutes, to administer this act.

41 (2) Notwithstanding any other provision of law, emergency
 42 rules adopted under this section are effective for 6 months
 43 after adoption and may be renewed during the pendency of
 44 procedures to adopt permanent rules.

45 Section 3. The amendments made by this act to s. 196.011,
 46 Florida Statutes, first apply to the 2025 tax roll.

47 Section 4. This act shall take effect July 1, 2024.