

1 A bill to be entitled
2 An act relating to property tax administration;
3 amending s. 193.122, F.S.; revising the timeframe
4 under which certain appeals of value adjustment board
5 decisions must be filed by a property appraiser under
6 certain circumstances; amending s. 193.155, F.S.;
7 specifying when erroneous assessments of homestead
8 property must be corrected; deleting a calculation of
9 back taxes; specifying that certain erroneous property
10 assessments may, rather than must, be corrected in a
11 specified manner; amending ss. 193.1554 and 193.1555,
12 F.S.; adding circumstances under which there is no
13 change of ownership for purposes of an assessment
14 limitation on nonhomestead residential property or
15 certain nonresidential real property, respectively;
16 specifying when erroneous property assessments must be
17 corrected; deleting a calculation of back taxes;
18 providing that a taxpayer receiving an erroneously
19 granted property assessment limitation need not pay
20 the unpaid taxes, penalties, or interest; providing
21 construction and retroactive applicability; amending
22 s. 194.011, F.S.; authorizing a taxpayer to appeal the
23 amount of a homestead assessment limitation difference
24 with the value adjustment board; specifying
25 requirements for the petition for appeal; amending s.

26 | 194.032, F.S.; adding appeals for which a value
 27 | adjustment board must meet to hear; amending s.
 28 | 194.036, F.S.; revising, for counties above a
 29 | specified population threshold, a condition under
 30 | which a property appraiser may appeal a decision of
 31 | the value adjustment board; amending s. 196.011, F.S.;
 32 | providing that a taxpayer need not pay unpaid taxes,
 33 | penalties, or interest for erroneously granted
 34 | exemptions for which annual application or statement
 35 | requirements are waived; providing an effective date.
 36 |

37 | Be It Enacted by the Legislature of the State of Florida:
 38 |

39 | Section 1. Subsection (4) of section 193.122, Florida
 40 | Statutes, is amended to read:

41 | 193.122 Certificates of value adjustment board and
 42 | property appraiser; extensions on the assessment rolls.—

43 | (4) An appeal of a value adjustment board decision
 44 | pursuant to s. 194.036(1) (a) or (b) by the property appraiser
 45 | shall be filed prior to extension of the tax roll under
 46 | subsection (2) or, if the roll was extended pursuant to s.
 47 | 197.323, within 30 days after the date a decision is rendered
 48 | concerning such assessment by the value adjustment board ~~of~~
 49 | ~~recertification under subsection (3)~~. The roll may be certified
 50 | by the property appraiser prior to an appeal being filed

51 pursuant to s. 194.036(1)(c), but such appeal shall be filed
52 within 20 days after receipt of the decision of the department
53 relative to further judicial proceedings.

54 Section 2. Subsections (9) and (10) of section 193.155,
55 Florida Statutes, are amended to read:

56 193.155 Homestead assessments.—Homestead property shall be
57 assessed at just value as of January 1, 1994. Property receiving
58 the homestead exemption after January 1, 1994, shall be assessed
59 at just value as of January 1 of the year in which the property
60 receives the exemption unless the provisions of subsection (8)
61 apply.

62 (9) Erroneous assessments of homestead property assessed
63 under this section may be corrected in the following manner:

64 (a) If errors are made in arriving at any assessment under
65 this section due to a material mistake of fact concerning an
66 essential characteristic of the property, the just value and
67 assessed value must be recalculated beginning in the year such
68 mistake is discovered ~~for every such year, including the year in~~
69 ~~which the mistake occurred.~~

70 (b) If changes, additions, or improvements are not
71 assessed at just value as of the first January 1 after they were
72 substantially completed, the property appraiser shall determine
73 the just value for such changes, additions, or improvements for
74 the year they were substantially completed. Assessments for
75 subsequent years, beginning in the year such mistake is

76 discovered, shall be corrected, applying this section if
 77 applicable.

78 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 79 ~~corrections made pursuant to this subsection shall be used to~~
 80 ~~calculate such back taxes.~~

81 (10) If the property appraiser determines that for any
 82 year or years within the prior 10 years a person who was not
 83 entitled to the homestead property assessment limitation granted
 84 under this section was granted the homestead property assessment
 85 limitation, the property appraiser making such determination
 86 shall serve upon the owner a notice of intent to record in the
 87 public records of the county a notice of tax lien against any
 88 property owned by that person in the county, and such property
 89 must be identified in the notice of tax lien. Such property that
 90 is situated in this state is subject to the unpaid taxes, plus a
 91 penalty of 50 percent of the unpaid taxes for each year and 15
 92 percent interest per annum. However, when a person entitled to
 93 exemption pursuant to s. 196.031 inadvertently receives the
 94 limitation pursuant to this section following a change of
 95 ownership, or if the property appraiser improperly grants the
 96 property assessment limitation as a result of an error,
 97 including, but not limited to, a clerical mistake or an
 98 omission, the assessment of such property may ~~must~~ be corrected
 99 as provided in paragraph (9) (a), and the person need not pay the
 100 unpaid taxes, penalties, or interest. Before a lien may be

101 | filed, the person or entity so notified must be given 30 days to
 102 | pay the taxes and any applicable penalties and interest. ~~If the~~
 103 | ~~property appraiser improperly grants the property assessment~~
 104 | ~~limitation as a result of a clerical mistake or an omission, the~~
 105 | ~~person or entity improperly receiving the property assessment~~
 106 | ~~limitation may not be assessed a penalty or interest.~~

107 | Section 3. Present paragraph (d) of subsection (5) of
 108 | section 193.1554, Florida Statutes, is redesignated as paragraph
 109 | (e), a new paragraph (d) is added to that subsection, and
 110 | subsections (9) and (10) of that section are amended, to read:

111 | 193.1554 Assessment of nonhomestead residential property.—

112 | (5) Except as provided in this subsection, property
 113 | assessed under this section shall be assessed at just value as
 114 | of January 1 of the year following a change of ownership or
 115 | control. Thereafter, the annual changes in the assessed value of
 116 | the property are subject to the limitations in subsections (3)
 117 | and (4). For purpose of this section, a change of ownership or
 118 | control means any sale, foreclosure, transfer of legal title or
 119 | beneficial title in equity to any person, or the cumulative
 120 | transfer of control or of more than 50 percent of the ownership
 121 | of the legal entity that owned the property when it was most
 122 | recently assessed at just value, except as provided in this
 123 | subsection. There is no change of ownership if:

124 | (d) The transfer is between an individual or individuals
 125 | and an entity, or between legal entities, which results solely

126 in a change in the method of holding title to the real property
 127 and there is no cumulative transfer of control of more than 50
 128 percent of the ownership.

129 (9) Erroneous assessments of nonhomestead residential
 130 property assessed under this section may be corrected in the
 131 following manner:

132 (a) If errors are made in arriving at any assessment under
 133 this section due to a material mistake of fact concerning an
 134 essential characteristic of the property, the just value and
 135 assessed value must be recalculated beginning in the year such
 136 mistake is discovered ~~for every such year, including the year in~~
 137 ~~which the mistake occurred.~~

138 (b) If changes, additions, or improvements are not
 139 assessed at just value as of the first January 1 after they were
 140 substantially completed, the property appraiser shall determine
 141 the just value for such changes, additions, or improvements for
 142 the year they were substantially completed. Assessments for
 143 subsequent years, beginning in the year such mistake is
 144 discovered, shall be corrected, applying this section if
 145 applicable.

146 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 147 ~~corrections made pursuant to this subsection shall be used to~~
 148 ~~calculate such back taxes.~~

149 (10) If the property appraiser determines that for any
 150 year or years within the prior 10 years a person or entity who

151 | was not entitled to the property assessment limitation granted
 152 | under this section was granted the property assessment
 153 | limitation, the property appraiser making such determination
 154 | shall serve upon the owner a notice of intent to record in the
 155 | public records of the county a notice of tax lien against any
 156 | property owned by that person or entity in the county, and such
 157 | property must be identified in the notice of tax lien. Such
 158 | property that is situated in this state is subject to the unpaid
 159 | taxes, plus a penalty of 50 percent of the unpaid taxes for each
 160 | year and 15 percent interest per annum. However, if the
 161 | assessment limitation is granted as a result of an error by the
 162 | property appraiser, including, but not limited to, a clerical
 163 | mistake or an omission, the taxpayer need not pay the unpaid
 164 | taxes, penalties, or interest. Before a lien may be filed, the
 165 | person or entity so notified must be given 30 days to pay the
 166 | taxes and any applicable penalties and interest. ~~If the property~~
 167 | ~~appraiser improperly grants the property assessment limitation~~
 168 | ~~as a result of a clerical mistake or an omission, the person or~~
 169 | ~~entity improperly receiving the property assessment limitation~~
 170 | ~~may not be assessed a penalty or interest.~~

171 | Section 4. Paragraph (b) of subsection (5) and subsections
 172 | (9) and (10) of section 193.1555, Florida Statutes, are amended
 173 | to read:

174 | 193.1555 Assessment of certain residential and
 175 | nonresidential real property.—

HB 1131

2023

176 (5) Except as provided in this subsection, property
177 assessed under this section shall be assessed at just value as
178 of January 1 of the year following a qualifying improvement or
179 change of ownership or control. Thereafter, the annual changes
180 in the assessed value of the property are subject to the
181 limitations in subsections (3) and (4). For purpose of this
182 section:

183 (b) A change of ownership or control means any sale,
184 foreclosure, transfer of legal title or beneficial title in
185 equity to any person, or the cumulative transfer of control or
186 of more than 50 percent of the ownership of the legal entity
187 that owned the property when it was most recently assessed at
188 just value, except as provided in this subsection. There is no
189 change of ownership if:

190 1. The transfer of title is to correct an error.
191 2. The transfer is between legal and equitable title.
192 3. The transfer is between an individual or individuals
193 and an entity, or between legal entities, which results solely
194 in a change in the method of holding title to the real property
195 and there is no cumulative transfer of control of more than 50
196 percent of the ownership.

197 4. For a publicly traded company, the cumulative transfer
198 of more than 50 percent of the ownership of the entity that owns
199 the property occurs through the buying and selling of shares of
200 the company on a public exchange. This exception does not apply

201 to a transfer made through a merger with or acquisition by
 202 another company, including acquisition by acquiring outstanding
 203 shares of the company.

204 (9) Erroneous assessments of nonresidential real property
 205 assessed under this section may be corrected in the following
 206 manner:

207 (a) If errors are made in arriving at any assessment under
 208 this section due to a material mistake of fact concerning an
 209 essential characteristic of the property, the just value and
 210 assessed value must be recalculated beginning in the year such
 211 mistake is discovered ~~for every such year, including the year in~~
 212 ~~which the mistake occurred.~~

213 (b) If changes, additions, or improvements are not
 214 assessed at just value as of the first January 1 after they were
 215 substantially completed, the property appraiser shall determine
 216 the just value for such changes, additions, or improvements for
 217 the year they were substantially completed. Assessments for
 218 subsequent years, beginning in the year such mistake is
 219 discovered, shall be corrected, applying this section if
 220 applicable.

221 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 222 ~~corrections made pursuant to this subsection shall be used to~~
 223 ~~calculate such back taxes.~~

224 (10) If the property appraiser determines that for any
 225 year or years within the prior 10 years a person or entity who

226 | was not entitled to the property assessment limitation granted
 227 | under this section was granted the property assessment
 228 | limitation, the property appraiser making such determination
 229 | shall serve upon the owner a notice of intent to record in the
 230 | public records of the county a notice of tax lien against any
 231 | property owned by that person or entity in the county, and such
 232 | property must be identified in the notice of tax lien. Such
 233 | property that is situated in this state is subject to the unpaid
 234 | taxes, plus a penalty of 50 percent of the unpaid taxes for each
 235 | year and 15 percent interest per annum. However, if the
 236 | assessment limitation is granted as a result of an error by the
 237 | property appraiser, including, but not limited to, a clerical
 238 | mistake or an omission, the taxpayer need not pay the unpaid
 239 | taxes, penalties, or interest. Before a lien may be filed, the
 240 | person or entity so notified must be given 30 days to pay the
 241 | taxes and any applicable penalties and interest. ~~If the property~~
 242 | ~~appraiser improperly grants the property assessment limitation~~
 243 | ~~as a result of a clerical mistake or an omission, the person or~~
 244 | ~~entity improperly receiving the property assessment limitation~~
 245 | ~~may not be assessed a penalty or interest.~~

246 | Section 5. The amendments made by this act to ss.
 247 | 193.1554(5) and 193.1555(5) (b), Florida Statutes, are intended
 248 | to be remedial and clarifying in nature and apply retroactively,
 249 | but do not provide a basis for an assessment of any tax or
 250 | create a right to a refund of any tax paid before the effective

251 date of this act.

252 Section 6. Present paragraphs (a) through (e) of
 253 subsection (6) of section 194.011, Florida Statutes, are
 254 redesignated as paragraphs (b) through (f), respectively, and a
 255 new paragraph (a) is added to that subsection, to read:

256 194.011 Assessment notice; objections to assessments.—

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

260 (a) If the taxpayer does not agree with the amount of the
 261 assessment limitation difference for which the taxpayer
 262 qualifies as stated by the property appraiser, the taxpayer may
 263 appeal the amount of assessment limitation difference. The
 264 appeal must be filed as an appeal of the new homestead property
 265 to which the contested assessment limitation difference has been
 266 applied and must be filed in the tax year in which the
 267 assessment limitation difference is first applied to the new
 268 homestead property.

269 Section 7. Paragraph (a) of subsection (1) of section
 270 194.032, Florida Statutes, is amended to read:

271 194.032 Hearing purposes; timetable.—

272 (1)(a) The value adjustment board shall meet not earlier
 273 than 30 days and not later than 60 days after the mailing of the
 274 notice provided in s. 194.011(1); however, no board hearing
 275 shall be held before approval of all or any part of the

276 assessment rolls by the Department of Revenue. The board shall
 277 meet for the following purposes:

- 278 1. Hearing petitions relating to assessments filed
 279 pursuant to s. 194.011(3).
- 280 2. Hearing complaints relating to homestead exemptions as
 281 provided for under s. 196.151.
- 282 3. Hearing appeals from exemptions denied, or disputes
 283 arising from exemptions granted, upon the filing of exemption
 284 applications under s. 196.011.
- 285 4. Hearing appeals concerning ad valorem tax deferrals and
 286 classifications.
- 287 5. Hearing appeals from determinations that a change of
 288 ownership under s. 193.155(3), a change of ownership or control
 289 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
 290 improvement under s. 193.1555(5) has occurred.
- 291 6. Hearing appeals concerning the validity or amount, or
 292 both, of assessments created under s. 193.092.
- 293 7. Hearing appeals on the issue of whether a tangible
 294 personal property return as required under s. 193.052 was timely
 295 filed so as to allow such assessment to be contested at the
 296 value adjustment board, and to waive penalties imposed under s.
 297 193.072.

298 Section 8. Subsection (1) of section 194.036, Florida
 299 Statutes, is amended to read:

300 194.036 Appeals.—Appeals of the decisions of the board

HB 1131

2023

301 shall be as follows:

302 (1) If the property appraiser disagrees with the decision
303 of the board, he or she may appeal the decision to the circuit
304 court if one or more of the following criteria are met:

305 (a) The property appraiser determines and affirmatively
306 asserts in any legal proceeding that there is a specific
307 constitutional or statutory violation, or a specific violation
308 of administrative rules, in the decision of the board, except
309 that nothing herein shall authorize the property appraiser to
310 institute any suit to challenge the validity of any portion of
311 the constitution or of any duly enacted legislative act of this
312 state.~~‡~~

313 (b)1. In counties with a population of 75,000 or less,
314 there is a variance from the property appraiser's assessed value
315 in excess of the following: 15 percent variance from any
316 assessment of \$50,000 or less; 10 percent variance from any
317 assessment in excess of \$50,000 but not in excess of \$500,000;
318 7.5 percent variance from any assessment in excess of \$500,000
319 but not in excess of \$1 million; or 5 percent variance from any
320 assessment in excess of \$1 million.

321 2. In counties with a population of more than 75,000,
322 there is a variance from the property appraiser's assessed value
323 in excess of the following: 30 percent variance from any
324 assessment of \$50,000 or less; 20 percent variance from any
325 assessment in excess of \$50,000 but not in excess of \$500,000;

HB 1131

2023

326 17.5 percent variance from any assessment in excess of \$500,000
327 but not in excess of \$1 million; or 15 percent variance from any
328 assessment in excess of \$1 million. ~~;~~ ~~or~~

329 (c) There is an assertion by the property appraiser to the
330 Department of Revenue that there exists a consistent and
331 continuous violation of the intent of the law or administrative
332 rules by the value adjustment board in its decisions. The
333 property appraiser shall notify the department of those portions
334 of the tax roll for which the assertion is made. The department
335 shall thereupon notify the clerk of the board who shall, within
336 15 days of the notification by the department, send the written
337 decisions of the board to the department. Within 30 days of the
338 receipt of the decisions by the department, the department shall
339 notify the property appraiser of its decision relative to
340 further judicial proceedings. If the department finds upon
341 investigation that a consistent and continuous violation of the
342 intent of the law or administrative rules by the board has
343 occurred, it shall so inform the property appraiser, who may
344 thereupon bring suit in circuit court against the value
345 adjustment board for injunctive relief to prohibit continuation
346 of the violation of the law or administrative rules and for a
347 mandatory injunction to restore the tax roll to its just value
348 in such amount as determined by judicial proceeding. However,
349 when a final judicial decision is rendered as a result of an
350 appeal filed pursuant to this paragraph which alters or changes

351 an assessment of a parcel of property of any taxpayer not a
 352 party to such procedure, such taxpayer shall have 60 days from
 353 the date of the final judicial decision to file an action to
 354 contest such altered or changed assessment pursuant to s.
 355 194.171(1), and the provisions of s. 194.171(2) shall not bar
 356 such action.

357 Section 9. Paragraph (a) of subsection (9) of section
 358 196.011, Florida Statutes, is amended to read:

359 196.011 Annual application required for exemption.—

360 (9)(a) A county may, at the request of the property
 361 appraiser and by a majority vote of its governing body, waive
 362 the requirement that an annual application or statement be made
 363 for exemption of property within the county after an initial
 364 application is made and the exemption granted. The waiver under
 365 this subsection of the annual application or statement
 366 requirement applies to all exemptions under this chapter except
 367 the exemption under s. 196.1995. Notwithstanding such waiver,
 368 refiling of an application or statement shall be required when
 369 any property granted an exemption is sold or otherwise disposed
 370 of, when the ownership changes in any manner, when the applicant
 371 for homestead exemption ceases to use the property as his or her
 372 homestead, or when the status of the owner changes so as to
 373 change the exempt status of the property. In its deliberations
 374 on whether to waive the annual application or statement
 375 requirement, the governing body shall consider the possibility

HB 1131

2023

376 of fraudulent exemption claims which may occur due to the waiver
377 of the annual application requirement. The owner of any property
378 granted an exemption who is not required to file an annual
379 application or statement shall notify the property appraiser
380 promptly whenever the use of the property or the status or
381 condition of the owner changes so as to change the exempt status
382 of the property. If any property owner fails to so notify the
383 property appraiser and the property appraiser determines that
384 for any year within the prior 10 years the owner was not
385 entitled to receive such exemption, the owner of the property is
386 subject to the taxes exempted as a result of such failure plus
387 15 percent interest per annum and a penalty of 50 percent of the
388 taxes exempted. However, if such exemption is granted as a
389 result of an error by the property appraiser, including, but not
390 limited to, a clerical mistake or an omission, the taxpayer need
391 not pay the unpaid taxes, penalties, or interest. Except for
392 homestead exemptions controlled by s. 196.161, the property
393 appraiser making such determination shall record in the public
394 records of the county a notice of tax lien against any property
395 owned by that person or entity in the county, and such property
396 must be identified in the notice of tax lien. Such property is
397 subject to the payment of all taxes and penalties. Such lien
398 when filed shall attach to any property, identified in the
399 notice of tax lien, owned by the person who illegally or
400 improperly received the exemption. If such person no longer owns

HB 1131

2023

401 | property in that county but owns property in some other county
402 | or counties in the state, the property appraiser shall record a
403 | notice of tax lien in such other county or counties, identifying
404 | the property owned by such person or entity in such county or
405 | counties, and it shall become a lien against such property in
406 | such county or counties.

407 | Section 10. This act shall take effect January 1, 2024.