

1 A bill to be entitled
 2 An act relating to rescinding a homestead exemption
 3 application; amending s. 196.011, F.S.; allowing a
 4 taxpayer to rescind his or her homestead exemption
 5 application; providing requirements for rescinding the
 6 application; requiring the property appraiser to
 7 adjust the tax roll; authorizing the Department of
 8 Revenue to adopt emergency rules; providing
 9 applicability; providing an effective date.

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

Section 1. Subsection (13) is added to section 196.011,
 Florida Statutes, to read:

196.011 Annual application required for exemption.—

(13) (a) A taxpayer having filed an application for a
 homestead exemption on a property pursuant to s. 196.031 by
 March 1, may elect to rescind his or her filed application by
 notifying the property appraiser. A taxpayer making such
 election must notify the property appraiser on a form provided
 by the department of such election between August 1 and
 September 15 of the same taxable year for which the taxpayer
 filed an application for a homestead exemption. To qualify to
 make the election authorized by this subsection, the following
 conditions must be met:

26 1. The taxpayer owned the property when the property was
 27 assessed on January 1 of the previous year;

28 2. The property was assessed under s. 193.1554 or s.
 29 193.1555 on January 1 of the previous year; and

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

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

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

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

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

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