

1 A bill to be entitled
 2 An act relating to property tax administration;
 3 providing a short title; amending s. 193.122, F.S.;
 4 revising the timeframe under which certain appeals of
 5 value adjustment board decisions must be filed by a
 6 property appraiser; amending s. 193.155, F.S.;
 7 specifying when and how erroneous assessments of
 8 property must be corrected; removing a calculation of
 9 back taxes; amending s. 193.1554, F.S.; specifying
 10 when and how erroneous assessments of certain property
 11 must be corrected; removing a calculation of back
 12 taxes; amending s. 193.1555, F.S.; specifying when and
 13 how erroneous assessments of homestead property must
 14 be corrected; removing a calculation of back taxes;
 15 amending s. 194.032, F.S.; adding appeals for which a
 16 value adjustment board must meet to hear specified
 17 appeals; amending s. 196.011, F.S.; providing that
 18 taxpayers are not responsible for specified payments
 19 in certain circumstances; providing an effective date.

20
 21 Be It Enacted by the Legislature of the State of Florida:

22
 23 Section 1. This act may be cited as the "Taxpayer
 24 Empowerment Act."

25 Section 2. Subsection (4) of section 193.122, Florida

26 Statutes, is amended to read:

27 193.122 Certificates of value adjustment board and
 28 property appraiser; extensions on the assessment rolls.—

29 (4) An appeal of a value adjustment board decision
 30 pursuant to s. 194.036(1) (a) or (b) by the property appraiser
 31 shall be filed prior to extension of the tax roll under
 32 subsection (2) or, if the roll was extended pursuant to s.
 33 197.323, within 30 days after the date a decision is rendered
 34 concerning such assessment by the value adjustment board ~~of~~
 35 ~~recertification under subsection (3)~~. The roll may be certified
 36 by the property appraiser prior to an appeal being filed
 37 pursuant to s. 194.036(1) (c), but such appeal shall be filed
 38 within 20 days after receipt of the decision of the department
 39 relative to further judicial proceedings.

40 Section 3. Subsections (9) and (10) of section 193.155,
 41 Florida Statutes, are amended to read:

42 193.155 Homestead assessments.—Homestead property shall be
 43 assessed at just value as of January 1, 1994. Property receiving
 44 the homestead exemption after January 1, 1994, shall be assessed
 45 at just value as of January 1 of the year in which the property
 46 receives the exemption unless the provisions of subsection (8)
 47 apply.

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

50 (a) If errors are made in arriving at any assessment under

51 | this section due to a material mistake of fact concerning an
 52 | essential characteristic of the property, the just value and
 53 | assessed value must be recalculated for every such year,
 54 | including the year in which the mistake occurred, but the
 55 | recalculated values shall be first applied to the tax roll in
 56 | the year the mistake is discovered. No back taxes shall be due
 57 | for any year as a result of recalculations under this paragraph.

58 | (b) If changes, additions, or improvements are not
 59 | assessed at just value as of the first January 1 after they were
 60 | substantially completed, the property appraiser shall determine
 61 | the just value for such changes, additions, or improvements for
 62 | the year they were substantially completed. Assessments for
 63 | subsequent years shall be corrected, applying this section if
 64 | applicable; provided, however, that if a building permit was
 65 | required and has not been issued by the county, the assessment
 66 | may be corrected from the later of the year following
 67 | substantial completion or 10 years prior. The recalculated
 68 | values shall be first applied to the tax roll in the year the
 69 | mistake is discovered. No back taxes shall be due for any year
 70 | as a result of recalculations under this paragraph.

71 | ~~(c) If back taxes are due pursuant to s. 193.092, the~~
 72 | ~~corrections made pursuant to this subsection shall be used to~~
 73 | ~~calculate such back taxes.~~

74 | (10) If the property appraiser determines that for any
 75 | year or years within the prior 10 years a person who was not

76 | entitled to the homestead property assessment limitation granted
 77 | under this section was granted the homestead property assessment
 78 | limitation, the property appraiser making such determination
 79 | shall serve upon the owner a notice of intent to record in the
 80 | public records of the county a notice of tax lien against any
 81 | property owned by that person in the county, and such property
 82 | must be identified in the notice of tax lien. Such property that
 83 | is situated in this state is subject to the unpaid taxes, plus a
 84 | penalty of 50 percent of the unpaid taxes for each year and 15
 85 | percent interest per annum. However, when a person entitled to
 86 | exemption pursuant to s. 196.031 inadvertently receives the
 87 | limitation pursuant to this section following a change of
 88 | ownership or if the property appraiser improperly grants the
 89 | property assessment limitation as a result of a clerical mistake
 90 | or an omission, the assessment of such property may ~~must~~ be
 91 | corrected as provided in paragraph (9) (a), and the person need
 92 | not pay the unpaid taxes, penalties, or interest. Before a lien
 93 | may be filed, the person or entity so notified must be given 30
 94 | days to pay the taxes and any applicable penalties and interest.
 95 | ~~If the property appraiser improperly grants the property~~
 96 | ~~assessment limitation as a result of a clerical mistake or an~~
 97 | ~~omission, the person or entity improperly receiving the property~~
 98 | ~~assessment limitation may not be assessed a penalty or interest.~~

99 | Section 4. Subsections (9) and (10) of section 193.1554,
 100 | Florida Statutes, are amended to read:

101 193.1554 Assessment of nonhomestead residential property.—

102 (9) Erroneous assessments of nonhomestead residential
 103 property assessed under this section may be corrected in the
 104 following manner:

105 (a) If errors are made in arriving at any assessment under
 106 this section due to a material mistake of fact concerning an
 107 essential characteristic of the property, the just value and
 108 assessed value must be recalculated for every such year,
 109 including the year in which the mistake occurred, but the
 110 recalculated values shall be first applied to the tax roll in
 111 the year the mistake is discovered. No back taxes shall be due
 112 for any year as a result of recalculations under this paragraph.

113 (b) If changes, additions, or improvements are not
 114 assessed at just value as of the first January 1 after they were
 115 substantially completed, the property appraiser shall determine
 116 the just value for such changes, additions, or improvements for
 117 the year they were substantially completed. Assessments for
 118 subsequent years shall be corrected, applying this section if
 119 applicable; provided, however, that if a building permit was
 120 required and has not been issued by the county, the assessment
 121 may be corrected from the later of the year following
 122 substantial completion or 10 years prior. The recalculated
 123 values shall be first applied to the tax roll in the year the
 124 mistake is discovered. No back taxes shall be due for any year
 125 as a result of recalculations under this paragraph.

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

129 (10) If the property appraiser determines that for any
 130 year or years within the prior 10 years a person or entity who
 131 was not entitled to the property assessment limitation granted
 132 under this section was granted the property assessment
 133 limitation, the property appraiser making such determination
 134 shall serve upon the owner a notice of intent to record in the
 135 public records of the county a notice of tax lien against any
 136 property owned by that person or entity in the county, and such
 137 property must be identified in the notice of tax lien. Such
 138 property that is situated in this state is subject to the unpaid
 139 taxes, plus a penalty of 50 percent of the unpaid taxes for each
 140 year and 15 percent interest per annum. However, if the property
 141 assessment limitation is granted as a result of a clerical
 142 mistake or an omission by the property appraiser, the taxpayer
 143 need not pay the unpaid taxes, penalties, or interest. Before a
 144 lien may be filed, the person or entity so notified must be
 145 given 30 days to pay the taxes and any applicable penalties and
 146 interest. If the property appraiser improperly grants the
 147 property assessment limitation as a result of a clerical mistake
 148 or an omission, the person or entity improperly receiving the
 149 property assessment limitation may not be assessed a penalty or
 150 interest.

151 Section 5. Subsections (9) and (10) of section 193.1555,
 152 Florida Statutes, are amended to read:

153 193.1555 Assessment of certain residential and
 154 nonresidential real property.—

155 (9) Erroneous assessments of nonresidential real property
 156 assessed under this section may be corrected in the following
 157 manner:

158 (a) If errors are made in arriving at any assessment under
 159 this section due to a material mistake of fact concerning an
 160 essential characteristic of the property, the just value and
 161 assessed value must be recalculated for every such year,
 162 including the year in which the mistake occurred, but the
 163 recalculated values shall be first applied to the tax roll in
 164 the year the mistake is discovered. No back taxes shall be due
 165 for any year as a result of recalculations under this paragraph.

166 (b) If changes, additions, or improvements are not
 167 assessed at just value as of the first January 1 after they were
 168 substantially completed, the property appraiser shall determine
 169 the just value for such changes, additions, or improvements for
 170 the year they were substantially completed. Assessments for
 171 subsequent years shall be corrected, applying this section if
 172 applicable; provided, however, that if a building permit was
 173 required and has not been issued by the county, the assessment
 174 may be corrected from the later of the year following
 175 substantial completion or 10 years prior. The recalculated

176 values shall be first applied to the tax roll in the year the
 177 mistake is discovered. No back taxes shall be due for any year
 178 as a result of recalculations under this paragraph.

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

182 (10) If the property appraiser determines that for any
 183 year or years within the prior 10 years a person or entity who
 184 was not entitled to the property assessment limitation granted
 185 under this section was granted the property assessment
 186 limitation, the property appraiser making such determination
 187 shall serve upon the owner a notice of intent to record in the
 188 public records of the county a notice of tax lien against any
 189 property owned by that person or entity in the county, and such
 190 property must be identified in the notice of tax lien. Such
 191 property that is situated in this state is subject to the unpaid
 192 taxes, plus a penalty of 50 percent of the unpaid taxes for each
 193 year and 15 percent interest per annum. However, if the property
 194 assessment limitation is granted as a result of a clerical
 195 mistake or an omission by the property appraiser, the taxpayer
 196 need not pay the unpaid taxes, penalties, or interest. Before a
 197 lien may be filed, the person or entity so notified must be
 198 given 30 days to pay the taxes and any applicable penalties and
 199 interest. ~~If the property appraiser improperly grants the~~
 200 ~~property assessment limitation as a result of a clerical mistake~~

201 ~~or an omission, the person or entity improperly receiving the~~
 202 ~~property assessment limitation may not be assessed a penalty or~~
 203 ~~interest.~~

204 Section 6. Paragraph (a) of subsection (1) of section
 205 194.032, Florida Statutes, is amended to read:

206 194.032 Hearing purposes; timetable.—

207 (1)(a) The value adjustment board shall meet not earlier
 208 than 30 days and not later than 60 days after the mailing of the
 209 notice provided in s. 194.011(1); however, no board hearing
 210 shall be held before approval of all or any part of the
 211 assessment rolls by the Department of Revenue. The board shall
 212 meet for the following purposes:

213 1. Hearing petitions relating to assessments filed
 214 pursuant to s. 194.011(3).

215 2. Hearing complaints relating to homestead exemptions as
 216 provided for under s. 196.151.

217 3. Hearing appeals from exemptions denied, or disputes
 218 arising from exemptions granted, upon the filing of exemption
 219 applications under s. 196.011.

220 4. Hearing appeals concerning ad valorem tax deferrals and
 221 classifications.

222 5. Hearing appeals from determinations that a change of
 223 ownership under s. 193.155(3), a change of ownership or control
 224 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
 225 improvement under s. 193.1555(5) has occurred.

226 6. Hearing appeals concerning validity or amount, or both,
 227 of assessments created under s. 193.092.

228 7. Hearing appeals on the issue of whether a tangible
 229 personal property return as required under s. 193.052 was timely
 230 filed so as to allow such assessment to be contested at the
 231 value adjustment board and to waive penalties imposed under s.
 232 193.072.

233 Section 7. Paragraph (a) of subsection (9) of section
 234 196.011, Florida Statutes, is amended to read:

235 196.011 Annual application required for exemption.-

236 (9)(a) A county may, at the request of the property
 237 appraiser and by a majority vote of its governing body, waive
 238 the requirement that an annual application or statement be made
 239 for exemption of property within the county after an initial
 240 application is made and the exemption granted. The waiver under
 241 this subsection of the annual application or statement
 242 requirement applies to all exemptions under this chapter except
 243 the exemption under s. 196.1995. Notwithstanding such waiver,
 244 refiling of an application or statement shall be required when
 245 any property granted an exemption is sold or otherwise disposed
 246 of, when the ownership changes in any manner, when the applicant
 247 for homestead exemption ceases to use the property as his or her
 248 homestead, or when the status of the owner changes so as to
 249 change the exempt status of the property. In its deliberations
 250 on whether to waive the annual application or statement

251 requirement, the governing body shall consider the possibility
 252 of fraudulent exemption claims which may occur due to the waiver
 253 of the annual application requirement. The owner of any property
 254 granted an exemption who is not required to file an annual
 255 application or statement shall notify the property appraiser
 256 promptly whenever the use of the property or the status or
 257 condition of the owner changes so as to change the exempt status
 258 of the property. If any property owner fails to so notify the
 259 property appraiser and the property appraiser determines that
 260 for any year within the prior 10 years the owner was not
 261 entitled to receive such exemption, the owner of the property is
 262 subject to the taxes exempted as a result of such failure plus
 263 15 percent interest per annum and a penalty of 50 percent of the
 264 taxes exempted. However, if such exemption is granted as a
 265 result of a clerical mistake or an omission by the property
 266 appraiser, the taxpayer need not pay the unpaid taxes,
 267 penalties, or interest. Except for homestead exemptions
 268 controlled by s. 196.161, the property appraiser making such
 269 determination shall record in the public records of the county a
 270 notice of tax lien against any property owned by that person or
 271 entity in the county, and such property must be identified in
 272 the notice of tax lien. Such property is subject to the payment
 273 of all taxes and penalties. Such lien when filed shall attach to
 274 any property, identified in the notice of tax lien, owned by the
 275 person who illegally or improperly received the exemption. If

276 | such person no longer owns property in that county but owns
277 | property in some other county or counties in the state, the
278 | property appraiser shall record a notice of tax lien in such
279 | other county or counties, identifying the property owned by such
280 | person or entity in such county or counties, and it shall become
281 | a lien against such property in such county or counties.

282 | Section 8. This act shall take effect July 1, 2024.