



Property Tax Oversight Informational Bulletin

Expansion of Time Frame to Repair Damaged or Destroyed Homestead Property and Changes to Notice of Tax Lien and Back Tax Calculation for Improper Homestead Exemptions

**June 17, 2024
PTO 24-12**

Expansion of Time Allotted for Changes, Additions, Improvements to Homesteads After Damage or Destruction

Effective July 1, 2024, section 4 of Chapter 2024-158, Laws of Florida (HB 7073), amends subparagraph 193.155(4)(b)4., F.S., to expand the time frame from three years to five years that changes, additions, or improvements to homestead property must be reassessed pursuant to subsection 193.155(1), F.S., after the January 1 following damage or destruction of the homestead.

New Requirements for the Notice of Intent to Record a Tax Lien on Homestead Property

Paragraph 193.155(10)(a), F.S., is amended to provide new requirements to the property appraiser's notice of intent to record a tax lien for properties that improperly receive a homestead assessment limitation for any year within the prior 10 years. Such notice must now include information explaining why the owner is not entitled to the limitation; the years for which unpaid taxes, penalties, and interest are due; and the manner in which unpaid taxes, penalties, and interest have been calculated.

Changes to the Application of Back Taxes on Property with Improper Homestead Assessment Limitations

Paragraph 193.155(10)(b), F.S., is amended to provide a new procedure for calculating liens where a clerical error or mistake resulted in the improper receipt of an exemption or limitation. The new procedure first applies to clerical errors or mistakes beginning on the 2025 tax roll. The amendments state that no back taxes are due if a person improperly receives a homestead assessment limitation because of a clerical mistake or omission and voluntarily discloses the mistake or omission to the property appraiser. If a person does not voluntarily disclose to the property appraiser an improperly applied homestead assessment limitation on their property, back taxes shall be due for any year(s) the owner was not entitled to the limitation, beginning with the 2025 tax roll, within the five years before the property appraiser notified the owner of the mistake or omission.

The property appraiser is required to serve the owner that owes back taxes a notice of intent to record a notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser must explain why the owner is not entitled to the limitation, the years the unpaid taxes are due, and the way the unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

These amendments to s. 193.155, F.S., first apply to the 2025 property tax roll.

Affected Rules and Forms:

The following rules and forms will be affected based on the law change:

- Rule 12D-8.0064(3), F.A.C., *Assessments; Correcting Errors in Assessments of a Homestead*
- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501, *Original Application for Homestead and Related Tax Exemptions*
Form DR-453, *Notice of Tax Lien for Exemptions and Assessment Limitations*

Information about the status of the Department's rulemaking is available at

<https://floridarevenue.com/rules>.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2024-158, Laws of Florida) is available at <https://laws.flrules.org/2024/158>.

Implementing Date

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.