



*Property Tax Oversight Informational Bulletin*  
**Changes to Lien Notice and Back Tax Calculation  
for Improper Homestead Exemptions for Non-  
Florida Permanent Residents**

**June 17, 2024  
PTO 24-18**

Effective July 1, 2024, section 12 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 196.161(1)(b)1., F.S., to add that if a non-Florida permanent resident improperly receives a homestead exemption, the property appraiser must include information with the notice of intent to record a tax lien an explanation why the owner is not entitled to the homestead exemption; the years unpaid taxes, penalties, and interest are due; and how unpaid taxes, penalties, and interest have been calculated.

The amendments to subparagraph 196.161(1)(b)2., F.S., 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 applies with clerical errors or mistakes beginning on the 2025 tax roll.

- No back taxes are due if the person receives the homestead exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the owner of the mistake or omission, back taxes are 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.
- If back taxes are due, the property appraiser must inform the owner with a notice of intent to record a tax lien against any property owned by that person in the county, and the property must be identified in the notice. The property appraiser must also include an explanation why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

### **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.