



Property Tax Oversight Informational Bulletin

**2021 Legislative Changes to Chapter 119 F.S.
Requiring a Written and Notarized Request
for Confidential Status for Identified
Taxpayers**

**July 15, 2022
PTO 22-09**

The 2021 Florida Legislature enacted chapter 2021-215, Laws of Florida, effective July 1, 2021.

Section 3 of the bill amends section 119.071(4)(d)3., Florida Statutes, and adds a requirement that all requests for confidential exemptions must be written and notarized and, “must state under oath the statutory basis for the individual’s exemption request and confirm the individual’s status as a party eligible for exempt status.” (Emphasis supplied.)

This new notarized statement requirement is prospective in nature and should have gone into effect as of July 1, 2021 and apply to those requests made after the effective date of the law.

Section 3 of the bill creates sub-subparagraph s. 119.071(4)(d)4.a., Florida Statutes, and provides:

“A county property appraiser, as defined in s. 192.001(3), or a county tax collector, as defined in s. 192.001(4), who receives a written and notarized request for maintenance of the exemption pursuant to subparagraph 3. must comply by removing the name of the individual with exempt status and the instrument number or Official Records book and page number identifying the property with the exempt status from all publicly available records maintained by the property appraiser or tax collector. For written requests received on or before July 1, 2021, a county property appraiser or county tax collector must comply with this sub-subparagraph by October 1, 2021.” (Emphasis supplied.)

This new sub-subparagraph is focused exclusively on the redaction requirements and duties of the property appraiser and tax collector to comply with the redaction requirements. This provision specifically mentions and excepts requests received on or before July 1, 2021, and directs the officials to comply with the duties imposed by sub-subparagraph 4.a by October 1, 2021. These duties include the removal of: 1) name; 2) instrument number; and 3) official record book and page numbers. (Requests made **on** or **after** the July 1, 2021, effective date would need to be notarized in accordance with s. 119.071(4)(d)3, F.S.)

The two provisions do not have any stated effects on the requirements for preexisting requests for confidentiality and do not require a resubmission of a preexisting requests for confidentiality after the law’s effective date. Any written requests that were made prior to the effective date needed only to comply with subparagraph 3 as it existed before July 1, 2021, when the subparagraph did not have a notary requirement. The law changes were directed to the duty of the officials to redact information contained in preexisting requests in accordance with the amendments to sub-subparagraph 4.a. by October 1, 2021; the law changes were not directed toward the taxpayers or the requirements of the preexisting requests for confidentiality themselves.

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Questions:

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

Reference:

The full text of the implementing law (chapter 2021-215, Section 3, Laws of Florida, CS/CS HB 0781), which amends sub-paragraph 119.071(4)(d)3., F.S., and creates sub-paragraph 119.071(4)(d)4., F.S., is available at **<http://laws.flrules.org/2021/215>**.

Implementing Date:

The implementing law is effective July 1, 2021.