

Section I  
Notice of Development of Proposed Rules  
and Negotiated Rulemaking

[REDACTED]

statutory amendments that provide the procedure for calculating liens on portions of homestead property as described in section 193.155(10), F.S., relating to the assessment increase limitation, section 193.703(7), F.S., relating to parent or grandparent living quarters, section 196.075(9), F.S., relating to the homestead exemption for persons 65 and older, and sections 196.011(9), F.S., and 196.161(1)(b), F.S., relating to the homestead exemption. These statutes were amended by Chapter 2024-158, L.O.F., sections 4, 7, 9 11, 12 and 17, to set forth new procedures beginning in 2025 in certain circumstances where property improperly received one of the previously listed exemptions or assessment limitations. The amendments also require property appraisers to provide a property owner with notice of the reason why the owner is not entitled to an exemption, assessment limitation, or reduction in assessment and how back taxes, interest, and penalties due are calculated. The draft amendments also implement the Florida Supreme Court’s short order to upholding the Third DCA’s opinion and the Monroe County circuit court in the Russell vs. Hassett case, 373 So.3d 1242 (2023), applying the ten percent assessment increase limitation to the property appraiser’s retroactive homestead revocation liens. The draft amendments also provide that when property improperly receives a homestead exemption or limitation, the property must be reassessed at just value before it can receive the benefit of the ten percent limitation in subsequent tax years.

**SUBJECT AREA TO BE ADDRESSED:** The amendments specify the procedure for calculating liens, and the information property appraisers must give in a notice to property owners who do not qualify for an exemption or limitation and provide how the ten percent assessment increase limitation applies to property once a homestead exemption is removed.

**RULEMAKING AUTHORITY:** 195.027(1) FS.

**LAW IMPLEMENTED:** 193.011, 193.023, 193.155, 193.1554, 193.1555, 196.011, 196.161 FS, s. 4, Ch. 2024-158, L.O.F.

**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** July 9, 2024, at 10:00 am.

**PLACE:** Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.)

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

**RULE NO.:** 12D-8.0064  
**RULE TITLE:** Assessments; Correcting Errors in Assessments of a Homestead

**PURPOSE AND EFFECT:** The purpose of the draft amendments to Rule 12D-8.0064, F.A.C., is to implement

Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email Mike.Cotton@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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