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**Sent:** Thursday, January 23, 2025 10:29 AM

**To:** DORPTO <[DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com)>

**Subject:** Follow-up to January 15, 2025 Hearing - Suggestions regarding 12D.8-0064

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Good Morning –

Attached is the suggestions regarding 12.D8-0064 and the correction of Homestead per the recent legislation change to 196.161. Please let me know if you have any questions and/or concerns.

In regards to the DR-501 and the question regarding any of the applicant(s) having homestead exemption in the last year, needs to be change to the following due to the legislation change from 2 years to 3 years.

- Did any applicant receive or file for exemptions within the last 3 years?

Sincerely,

*Faith Danke, CFE*

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Florida Statute 196.161 *Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.* — Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.

2. If a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Back taxes shall apply only as follows:
  - a. If the person who received the homestead exemption as a result of a clerical mistake or **“omission voluntarily discloses”** to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

**The Florida Administrative Code (12D-8.0064) does not address how the property appraiser should handle when a taxpayer voluntarily discloses that they are currently receiving and/or received an improper exemption(s).**

- **Should the tax roll be corrected for the invalid year(s), and no lien be issued?**
- **What about portability? Do they transfer the invalid cap, or do they only transfer the last valid year of the exemptions (within the last three tax years)?**
  - **12D-8.0065 (8) does not state what the procedures are for the property appraiser regarding portability when the invalid exemption(s) are voluntarily disclosed to the property appraiser office.**
- **Voluntarily Disclosure is not defined within 12D-8.0064 and/or within Florida Statute 196.**
  - **Does the disclosure have to be submitted in writing, such as a completed a correspondence sent out by the office, or a cancellation form, or any written correspondence to the office?**
  - **Is the occupancy date that the tax payer fills out within the DR-501 considered a form of “voluntarily disclosure”?**
  - **Is the move out date within the Transfer of Portability (DR-501T) considered a form of “voluntarily disclosure”?**
- **In regards to Transfer of Portability, if there is a divorce and one spouse discloses that the ex-spouse moved out, is that a form of “voluntarily disclosure” since that will effect the market reset (if the ex-spouse was exemption application and/or the ownership type goes to tenants in common)?**
  - **12D-8.0065(2) & Florida Statute 193.155 does not match the wording on the DR-501rvsh in regards to what percentage of the value reset to market and/or what amount is transferable (portable).**
    - **There is no consistency between counties regarding this topic with the processing of the DR-501rvsh.**

**12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.**

(1) This rule applies where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must determine the just value for such change, addition, or improvement, and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made. The property appraiser must adjust the assessed value of the homestead property for all subsequent years.

(2) If an error is made in the assessment of any homestead due to a material mistake of fact concerning an essential characteristic of the property, the assessment shall be adjusted for each erroneous year. This adjustment is for prospective application only. For purposes of this subsection, the term "material mistake of fact" means any and all mistakes of fact, relating to physical characteristics of property, considered in arriving at the assessed value of a property that, if corrected, would affect the assessed value of that property.

(3) This subsection shall apply where the property appraiser determines that a person who was not entitled to the homestead exemption or the homestead property assessment increase limitation was granted it for any year or years within the prior 10 years.

(a) The property appraiser shall take the following actions:

1. Serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county in the amount of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest on the unpaid taxes per year. The owner of the property must be given the opportunity to pay the taxes and any applicable penalties and interest within 30 days. If the homestead exemption or the homestead property assessment increase limitation was improperly granted as a result of a clerical mistake or omission, the person or entity improperly receiving the property assessment limitation may not be assessed penalties or interest.

2. Record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.

3. The property appraiser shall correct the rolls to disallow the exemption and the homestead assessment increase limitation for any years to which the owner was not entitled to either.

(b) Where the notice is served by U.S. mail or by certified mail, the 30-day period shall be calculated from the date the notice was postmarked.

(c) In the case of the homestead exemption, the unpaid taxes shall be the taxes on the amount of the exemption which the person received but to which the person was not entitled. Where a person is improperly granted a homestead exemption due to a clerical mistake or omission by the property appraiser, the lien shall include the unpaid taxes but not penalty and interest.

(d) In the case of the homestead property assessment increase limitation, the unpaid taxes shall be the taxes on the amount of the difference between the assessed value and the just value for each year. Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation following a change of ownership, the person shall not be required to pay the unpaid taxes, penalty and interest.

(e) The amounts determined under paragraphs (c) and (d), shall be added together and entered on the notice of intent and on the notice of lien.

*Rulemaking Authority 195.027(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, 6-14-22.*