

1 A bill to be entitled
 2 An act relating to property tax administration;
 3 amending s. 193.122, F.S.; revising the timeframe
 4 under which certain appeals of value adjustment board
 5 decisions must be filed by a property appraiser under
 6 certain circumstances; amending s. 193.155, F.S.;
 7 specifying when erroneous assessments of homestead
 8 property must be corrected; deleting a calculation of
 9 back taxes; specifying that certain erroneous property
 10 assessments may, rather than must, be corrected in a
 11 specified manner; amending s. 194.032, F.S.; adding
 12 appeals for which a value adjustment board must meet
 13 to hear; providing an effective date.

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 15 Be It Enacted by the Legislature of the State of Florida:

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 17 Section 1. Subsection (4) of section 193.122, Florida
 18 Statutes, is amended to read:

19 193.122 Certificates of value adjustment board and
 20 property appraiser; extensions on the assessment rolls.—

21 (4) An appeal of a value adjustment board decision
 22 pursuant to s. 194.036(1) (a) or (b) by the property appraiser
 23 shall be filed prior to extension of the tax roll under
 24 subsection (2) or, if the roll was extended pursuant to s.
 25 197.323, within 30 days after the date a decision is rendered

26 concerning such assessment by the value adjustment board of
 27 ~~recertification under subsection (3)~~. The roll may be certified
 28 by the property appraiser prior to an appeal being filed
 29 pursuant to s. 194.036(1)(c), but such appeal shall be filed
 30 within 20 days after receipt of the decision of the department
 31 relative to further judicial proceedings.

32 Section 2. Subsections (9) and (10) of section 193.155,
 33 Florida Statutes, are amended to read:

34 193.155 Homestead assessments.—Homestead property shall be
 35 assessed at just value as of January 1, 1994. Property receiving
 36 the homestead exemption after January 1, 1994, shall be assessed
 37 at just value as of January 1 of the year in which the property
 38 receives the exemption unless the provisions of subsection (8)
 39 apply.

40 (9) Erroneous assessments of homestead property assessed
 41 under this section may be corrected in the following manner:

42 (a) If errors are made in arriving at any assessment under
 43 this section due to a material mistake of fact concerning an
 44 essential characteristic of the property, the just value and
 45 assessed value must be recalculated beginning in the year such
 46 mistake is discovered ~~for every such year, including the year in~~
 47 ~~which the mistake occurred.~~

48 (b) If changes, additions, or improvements are not
 49 assessed at just value as of the first January 1 after they were
 50 substantially completed, the property appraiser shall determine

51 the just value for such changes, additions, or improvements for
52 the year they were substantially completed. Assessments for
53 subsequent years, beginning in the year such mistake is
54 discovered, shall be corrected, applying this section if
55 applicable.

56 ~~(c) If back taxes are due pursuant to s. 193.092, the~~
57 ~~corrections made pursuant to this subsection shall be used to~~
58 ~~calculate such back taxes.~~

59 (10) If the property appraiser determines that for any
60 year or years within the prior 10 years a person who was not
61 entitled to the homestead property assessment limitation granted
62 under this section was granted the homestead property assessment
63 limitation, the property appraiser making such determination
64 shall serve upon the owner a notice of intent to record in the
65 public records of the county a notice of tax lien against any
66 property owned by that person in the county, and such property
67 must be identified in the notice of tax lien. Such property that
68 is situated in this state is subject to the unpaid taxes, plus a
69 penalty of 50 percent of the unpaid taxes for each year and 15
70 percent interest per annum. However, when a person entitled to
71 exemption pursuant to s. 196.031 inadvertently receives the
72 limitation pursuant to this section following a change of
73 ownership, or if the property appraiser improperly grants the
74 property assessment limitation as a result of an error,
75 including, but not limited to, a clerical mistake or an

76 omission, the assessment of such property may ~~must~~ be corrected
 77 as provided in paragraph (9) (a), and the person need not pay the
 78 unpaid taxes, penalties, or interest. Before a lien may be
 79 filed, the person or entity so notified must be given 30 days to
 80 pay the taxes and any applicable penalties and interest. ~~If the~~
 81 ~~property appraiser improperly grants the property assessment~~
 82 ~~limitation as a result of a clerical mistake or an omission, the~~
 83 ~~person or entity improperly receiving the property assessment~~
 84 ~~limitation may not be assessed a penalty or interest.~~

85 Section 3. Paragraph (a) of subsection (1) of section
 86 194.032, Florida Statutes, is amended to read:

87 194.032 Hearing purposes; timetable.—

88 (1) (a) The value adjustment board shall meet not earlier
 89 than 30 days and not later than 60 days after the mailing of the
 90 notice provided in s. 194.011(1); however, no board hearing
 91 shall be held before approval of all or any part of the
 92 assessment rolls by the Department of Revenue. The board shall
 93 meet for the following purposes:

94 1. Hearing petitions relating to assessments filed
 95 pursuant to s. 194.011(3).

96 2. Hearing complaints relating to homestead exemptions as
 97 provided for under s. 196.151.

98 3. Hearing appeals from exemptions denied, or disputes
 99 arising from exemptions granted, upon the filing of exemption
 100 applications under s. 196.011.

101 4. Hearing appeals concerning ad valorem tax deferrals and
 102 classifications.

103 5. Hearing appeals from determinations that a change of
 104 ownership under s. 193.155(3), a change of ownership or control
 105 under s. 193.1554(5) or s. 193.1555(5), or a qualifying
 106 improvement under s. 193.1555(5) has occurred.

107 6. Hearing appeals concerning the validity or amount, or
 108 both, of assessments created under s. 193.092.

109 7. Hearing appeals on the issue of whether a tangible
 110 personal property return as required under s. 193.052 was timely
 111 filed so as to allow such assessment to be contested at the
 112 value adjustment board, and to waive penalties imposed under s.
 113 193.072.

114 Section 4. This act shall take effect January 1, 2024.