



Property Tax Oversight Informational Bulletin

**Changes to the Lien Notice and Back Tax
Calculation for Improper Reductions to
Assessments for Parent or Grandparent Living
Quarters**

**June 17, 2024
PTO 24-14**

Effective July 1, 2024, section 7 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 193.703(7), F.S. to require that before the property appraiser can file a lien against a property owner for an improper reduction in their assessment for parent or grandparent living quarters, the owner must be given 30 days to pay the taxes, penalties, and interest. The lien is subject to s. 196.161(3), F.S.

The amendments to s. 193.703(7), F.S. provide a new procedure 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.

- If a person receives the reduction in assessed value because of a clerical mistake or omission and voluntarily discloses such error to the property appraiser, no back taxes are due.
- If the person does not voluntarily disclose to the property appraiser the improper reduction to their assessment due to a clerical 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 include with the notice information the property appraiser's explanation why the owner is not entitled to the limitation; the years for which the unpaid taxes are due, and the way in which unpaid taxes have been calculated.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-501PGP, *Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>

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>.

Bulletin PTO 24-15

June 17, 2024

Page 2 of 2

Implementing Date:

The implementing law is effective July 1, 2024, and first applies to the 2025 property tax roll.