



Property Tax Oversight Informational Bulletin

Changes to the Lien Notice and Back Tax Calculation for Improper Homestead Exemptions

June 17, 2024
PTO 24-15

Effective July 1, 2024, section 9 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 property tax roll and amends subsection 196.011(9), F.S., to provide that before the property appraiser can file a lien against a property owner for an improperly received homestead exemption, the person or entity must be given 30 days to pay the back taxes.

The amendments to s. 196.011(9)(b), F.S., provide a new procedure for 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.

- The taxpayer may not be assessed a penalty or interest if a homestead exemption is granted because of a clerical mistake or omission by the property appraiser.
- No back taxes are due if the person receives the exemption because of a clerical mistake or omission and voluntarily discloses the error to the property appraiser.
- If the person does not voluntarily disclose the error before the property appraiser notifies the owner of the mistake or omission, back taxes are due for any year(s) the owner was not entitled to the exemption 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 notice of tax lien against any property owned by that person in the county. The property must be identified in the notice. The property appraiser must explain why the owner is not entitled to the exemption, the years the unpaid taxes are due, and the way unpaid taxes are calculated. The person must be given 30 days to pay the taxes before a lien may be filed.

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-501, *Original Application for Homestead and Related Tax Exemptions*

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>.

Implementing Date

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