



Property Tax Oversight Informational Bulletin
**Changes to Lien Notice and Back Tax Calculation
for Improper Receipt of the Additional Senior
Homestead Exemption**

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

Effective July 1, 2024, Section 11 of Chapter 2024-158, Laws of Florida (HB 7073), first applies to the 2025 tax roll and amends section 196.075(9), F.S. to provide that if a person erroneously receives the additional homestead exemption for persons 65 and older, before the property appraiser files a lien against the property, 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. 196.075, F.S., provide a new procedure for calculating liens where a clerical error or mistake resulted in improper receipt of an exemption or limitation. The new procedure applies with clerical errors or mistakes beginning on the 2025 tax roll.

- No back taxes are due if the person receives the additional senior homestead 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 to the property appraiser 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 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 an explanation why the owner is not entitled to the additional exemption, the years for which unpaid taxes are due, and the way the unpaid taxes have been calculated.

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.