

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
AMENDING RULE 12D-8.0065

12D-8.0065 Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications.

(1) No change.

(2) Section 193.155(8), F.S., provides the procedures for the transfer of the homestead assessment difference to a new homestead, within stated limits, when a previous homestead is abandoned. The amount of the assessment difference is transferred as a reduction to the just value of the interest owned by persons that qualify and receive homestead exemption on a new homestead.

(a) This rule sets limits and requirements consistent with Section 193.155(8), F.S. A person may apply for the transfer of an assessment difference from a previous homestead property to a new homestead property if:

1. The person received a homestead exemption on the previous property on January 1 of one of the last three ~~two~~ years before establishing the new homestead; and,
2. The previous property was abandoned as a homestead after that January 1; and,
3. The previous property was, or will be, reassessed at just value or assessed under Section 193.155(8), F.S., as of January 1 of the year after the year in which the abandonment occurred subject to Subsections 193.155(8) and 193.155(3), F.S; and,

4. The person establishes a new homestead on the property by January 1 of the year they are applying for the transfer.

(b) No change.

(3) through (12) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.047, 193.114, 193.1142, 193.155, 193.461, 193.703, 194.011, 194.013, 195.084, 200.065 FS. History—New 9-10-15, Amended xx-xx-xx.