HOMESTEAD ASSESSMENT LIMITATION EDIT REPORT

Reviewed 1/20/2026

This section of the document includes a listing of the homestead assessment limitation report edits. Within each listing the following information is included: the edit question, a description of the edit, why parcels are flagged in the edit sub-reports, and the descriptive and mathematical formulas for each edit. We currently do not have the SQL statements for the HSTD edits.

Because these edits cannot consider every scenario, a parcel may be correct even though it has been flagged in the sub-edit report.

HSTD Assessment Limitation Report Edit 1

Does the report show any counts for all qualified transfers of homestead properties where the current assessed value is less than the current just value (this edit excludes parcels with a ported assessed value cap)?

CURR-ASSD-VALUE < CURR-JUST-VALUE & PREV-JUST-VALUE NOT = PREV-ASSD-VALUE

This edit relates to qualified transfers of homestead properties where the current assessed value is less than the current just value. This edit excludes parcels with a ported assessed value cap. Section 193.155(3), Florida Statutes (F.S.), states that "Except as provided in this subsection…, property assessed under this section shall be assessed at just value as of January 1 of the year following a change of ownership…. For the purpose of this section a change of ownership means any sale, foreclosure, or transfer of legal title or beneficial title in equity to any person, except…" as provided. All occurrences of this edit condition require a written response from the county property appraiser before roll approval.

PARCEL WILL SHOW UP IN THE EDIT IF: Sold parcels: qualified sale, current assessed value is less than the current just value, and the previous just value is not equal to the previous assessed value.

PERCENT ASSESSED CHANGED (% ASSD CHNGD) CALCULATION: To calculate the percent assessed changed in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Homestead Value minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- **The mathematical formula is:** (((Current Assessed Homestead Value - (New Construction - Deletion)) - Previous Assessed Homestead Value) / Previous Assessed Homestead Value) * 100

HSTD Assessment Limitation Report Edit 2

Does the report show any counts for all unsold properties with the current assessed greater than the current year's CPI or 3 percent, whichever is less, over the previous assessed value (this excludes any new construction)?

CURR-ASSD-VALUE > CPI OVER PREV-ASSD

This edit relates to unsold homestead properties where the current assessed value is greater than the CPI over the previous assessed value. This increase calculation excludes any new construction value. The last column shows the percent of the increase less anything that was entered as new construction. The property appraiser should carefully review this field to be sure that all these increases are justifiable under s. 193.155(1), F.S., limiting annual assessed value increases to the CPI over the previous assessed value. If the property appraiser indicates that the increase was because of new construction and can determine what the new construction was, then the problem would be that it was not submitted as new construction on the NAL file. Also, remember that normal maintenance is not considered new construction.

PARCEL WILL SHOW UP IN THE EDIT IF: Unsold parcels: current assessed value is less than the (CPI * Previous Assessed Value)

PERCENT ASSESSED CHANGED (% ASSD CHNGD) CALCULATION: To calculate the percent assessed changed in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Homestead Value minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- **The mathematical formula is:** (((Current Assessed Homestead Value - (New Construction - Deletion)) - Previous Assessed Homestead Value) / Previous Assessed Homestead Value) * 100

HSTD Assessment Limitation Report Edit 3

Does the report show any counts for all unsold properties with the current assessed value increased less than the current year's CPI or 3 percent, whichever is less, over the previous assessed value and the current just value is greater than the current assessed value?

CURR-ASSD-VALUE < CPI OVER PREV-ASSD & CURR-JUST-VALUE > CURR-ASSD-VALUE

This edit relates to unsold homestead properties where the current assessed value increased less than the consumer price index (CPI) over the previous assessed value and the current just value is greater than the current assessed value. In these cases, the assessed value should have increased by the CPI for that year because the just value is greater than the assessed value. Required under s.

193.155(1), F.S., the assessed value is to increase by the CPI each year unless the increase would make the assessed value greater than the just value. In some previous cases reviewed, the reason was a partial homestead interest where only that interest would increase. The property appraiser should also review and correct these as needed.

PARCEL WILL SHOW UP IN THE EDIT IF: Unsold parcels: current assessed value is less than the (CPI * Previous Assessed Value) and Current Just Value > Current Assessed Value

PERCENT ASSESSED CHANGED (% ASSD CHNGD) CALCULATION: To calculate the percent assessed changed in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Homestead Value minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- **The mathematical formula is:** (((Current Assessed Homestead Value - (New Construction - Deletion)) - Previous Assessed Homestead Value) / Previous Assessed Homestead Value) * 100

HSTD Assessment Limitation Report 4

Does the report show any unqualified transfers of homestead properties where the current assessed value is less than the current just value?

CURR-ASSD-VALUE < CURR-JUST-VALUE & PREV-JUST-VALUE NOT = PREV-ASSD-VALUE

This edit relates to unqualified transfers of homestead properties with current assessed value less than current just value. The property appraiser should review these to determine that a transfer of ownership other than family name ($.70 stamps, etc.) has not occurred. If a change in ownership under s. 193.155(3), F.S., has occurred, even if a disqualified transfer for other reasons, remove the cap and move the assessed value appropriately.

PARCEL WILL SHOW UP IN THE EDIT IF: Sold parcels: non-qualified sale is greater than $100, and the current assessed value is less than the current just value, and the previous just value does not equal the previous assessed value

PERCENT ASSESSED CHANGED (% ASSD CHNGD) CALCULATION: To calculate the percent assessed changed in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Homestead Value minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value

- The Current Assessed Homestead Value plus the Deletion Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- The Current Assessed Homestead Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Homestead Value, then divided by the Previous Assessed Homestead Value
- **The mathematical formula is:** (((Current Assessed Homestead Value - (New Construction - Deletion)) - Previous Assessed Homestead Value) / Previous Assessed Homestead Value) * 100