



Finance and Administrative Services Department

Records, Taxes, and Treasury Division - Tax Collection Section

115 S. Andrews Avenue, Room A100 • Fort Lauderdale, Florida 33301 • HomesteadSettlement@Broward.org

NOTICE: This is a DRAFT of a letter that will be mailed to applicable homeowners after additional investigation. No action is required at this time.

[REDACTED]
[REDACTED]
FORT LAUDERDALE FL 33315 [REDACTED]

Dear Homeowner:

Re: Potential Loss of Homestead Exemption & Tax Liability
Property address: [REDACTED] Street Fort Lauderdale

Under Florida law, if a homestead property is rented more than **30 days** in each of **two consecutive years**, the homeowner is deemed to have abandoned the homestead and is no longer entitled to a homestead exemption from property taxes. If homestead was abandoned in this manner, the property owner may owe substantial back taxes, as well as interest and penalties, and the property would be reassessed at current market value (losing the protection of "Save Our Homes" for the affected years).

Your property may be subject to abandonment of homestead due to excessive rentals during the time period of 2014 through 2020. Records produced in response to subpoenas on major rental platforms such as Airbnb, Homeaway, VRBO, Tripadvisor, etc., indicate that you rented a homestead property for more than 30 days in each of two consecutive years. The purpose of this letter is to determine if you agree or disagree with that information or if you have additional information that should be considered.

If you rented the property for more than 30 days in each of two consecutive years, then this letter is to inform you of a Voluntary Settlement Program for eligible homeowners. **This is a voluntary program**. If you participate, you can settle your property tax liability that accrued due to abandonment of homestead at a significant discount (up to 50% on the back taxes owed, and waiver of interest and penalties), avoid loss of homestead exemption, avoid losing the "Save Our Homes" protection, and avoid having the home reassessed at current market value. **This program ends [120 days after a formal letter is mailed]; after that date, no discount or settlement is available.**

Pay and Sign agreement:	Back Tax Discount:	Penalties & interest:	Other terms:
Within 60 days after date of this letter	50% discount	Waived	No loss of homestead. No loss of Save Our Homes; and No reassessment at current market value
Within 120 days after date of this letter	No discount		

How much might you owe?

If you "abandoned" your homestead by excessive rentals, you would owe additional property taxes (including penalties, interest, loss of homestead, and loss of "Save Our Homes") for **each year since the abandonment** (for example, 5 years or more). The estimated total property tax you would owe for the applicable years, including the resulting reassessment of the property at current market value, is summarized below.

Estimated Projected back property taxes (total for all impacted years):	\$29,868.88
Estimated Projected penalties:	\$14,934.77
Estimated Projected interest:	\$12,722.72
Estimated annual tax increase based upon reassessment:	\$8,663.86

What is the settlement offer?

If your property is eligible, your settlement offer is as follows:

Pay and sign settlement agreement:	Settlement Program Payment:
Within 60 days after date of this letter	\$14,934.44
Within 120 days after date of this letter	\$29,868.88

How do you participate in the Voluntary Settlement Program?

If you agree that the property was rented for more than 30 days in each of two consecutive years, then complete and sign the enclosed **Homestead Settlement Agreement** and return it by U.S. mail or in-person to Broward County, along with payment in full of the Settlement Program Payment based upon date of submission (see chart above) (**payment must be in the form of check, cashiers' check, or money order in U.S. funds drawn on/through a U.S. bank payable to "Broward County Tax Collector"; online payment is not available**), to the following address:

Records, Taxes and Treasury Division
 Attn: Homestead Voluntary Settlement Program
 115 S. Andrews Avenue, Room A100
 Fort Lauderdale, FL 33301



All reservations

Printed June 28, 2022

Status	Guests	Contact	Check-in ▲	Checkout	Booked	Listing	Confirmation Code	Total Payout
Past guest	<u>Tess Absalom-Gough</u> 2 adults	—	Dec 16, 2017	<u>Jan 16, 2018</u>	Nov 25, 2017 11:46 AM ET	Nomad's Retreat pool & garden - CHRISTMAS in FL!	HMSNMYJZFJ	\$2,061.25 31 nights (actual 30)
Past guest	<u>Renee Sterling</u> 2 adults	—	Jan 14, 2016	<u>Feb 14, 2016</u>	Oct 20, 2015 12:25 PM ET	Nomad's Retreat pool & garden - CHRISTMAS in FL!	Z9AFWE	\$4,337.00 31
Trip change sent	<u>Marco Magistrale</u> 4 adults	—	Dec 20, 2015	Jan 4, 2016	Nov 2, 2015 5:53 PM ET	Nomad's Retreat pool & garden - CHRISTMAS in FL!	NN9APA	\$2,639.00

Support

- Help Center
- AirCover
- Safety information
- Supporting people with disabilities
- Cancellation options
- Our COVID-19 Response
- Report a neighborhood concern

Community

- Airbnb.org: disaster relief housing
- Support Afghan refugees