26-710-07

1	A bill to be entitled
2	An act relating to additional homestead
3	exemption for certain persons 65 years of age
4	and older; amending s. 196.075, F.S.;
5	increasing the maximum amount of the additional
6	homestead exemption that may be granted by a
7	county or municipality; providing procedures
8	for implementing the increased exemption for
9	the 2007 tax year; providing an effective date.
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11	Be It Enacted by the Legislature of the State of Florida:
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13	Section 1. Subsection (2) and paragraph (c) of
14	subsection (4) of section 196.075, Florida Statutes, are
15	amended to read:
16	196.075 Additional homestead exemption for persons 65
17	and older
18	(2) In accordance with s. 6(f), Art. VII of the State
19	Constitution, the board of county commissioners of any county
20	or the governing authority of any municipality may adopt an
21	ordinance to allow an additional homestead exemption of up to
22	\$50,000\$25,000 for any person who has the legal or equitable
23	title to real estate and maintains thereon the permanent
24	residence of the owner, who has attained age 65, and whose
25	household income does not exceed \$20,000.
26	(4) An ordinance granting additional homestead
27	exemption as authorized by this section must meet the
28	following requirements:
29	(c) It must specify the amount of the exemption, which
30	may not exceed $$50,000$$
31	specifies a different exemption amount for dependent special

1	districts or municipal service taxing units, the exemption
2	amount must be uniform in all dependent special districts or
3	municipal service taxing units within the county or
4	municipality.
5	Section 2. For the 2007 tax roll only, a taxing
6	authority that has adopted an exemption under section 196.075,
7	Florida Statutes, for the 2007 tax year may increase the
8	amount of that exemption, subject to the \$50,000 limit, by
9	delivering to the property appraiser by May 1, 2007, a copy of
10	the adopted ordinance authorizing the increase.
11	Section 3. This act shall take effect upon becoming a
12	law.
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15	SENATE SUMMARY
16	Increases, from \$25,000 to \$50,000, the maximum amount of the additional homestead exemption that may be granted by
17	a county or municipality to low-income persons 65 years of age and older. Provides procedures for implementing
18	the increased exemption for the 2007 tax year.
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