

ENROLLED  
CS/HB 333

2007 Legislature

1                                   A bill to be entitled  
2           An act relating to homestead exemption; amending s.  
3           196.075, F.S.; revising the amount of the additional  
4           homestead exemption for low-income seniors in accordance  
5           with the amendment to s. 6(f), Art. VII of the State  
6           Constitution adopted at the 2006 general election;  
7           providing for adjustments for the 2007 tax roll only;  
8           providing for retroactive effect; providing an effective  
9           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 subsection  
14           (4) of section 196.075, Florida Statutes, are amended to read:

15           196.075 Additional homestead exemption for persons 65 and  
16           older.--

17           (2) In accordance with s. 6(f), Art. VII of the State  
18           Constitution, the board of county commissioners of any county or  
19           the governing authority of any municipality may adopt an  
20           ordinance to allow an additional homestead exemption of up to  
21           \$50,000 ~~\$25,000~~ for any person who has the legal or equitable  
22           title to real estate and maintains thereon the permanent  
23           residence of the owner, who has attained age 65, and whose  
24           household income does not exceed \$20,000.

25           (4) An ordinance granting additional homestead exemption  
26           as authorized by this section must meet the following  
27           requirements:

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28 (c) It must specify the amount of the exemption, which may  
29 not exceed \$50,000 ~~\$25,000~~. If the county or municipality  
30 specifies a different exemption amount for dependent special  
31 districts or municipal service taxing units, the exemption  
32 amount must be uniform in all dependent special districts or  
33 municipal service taxing units within the county or  
34 municipality.

35 Section 2. For the 2007 tax roll only, a taxing authority  
36 that has adopted an exemption under s. 196.075, Florida  
37 Statutes, for the 2007 tax year may increase the amount of that  
38 exemption, subject to the \$50,000 limit, by delivering to the  
39 property appraiser by June 1, 2007, a copy of the adopted  
40 regular or emergency ordinance authorizing the increase.

41 Section 3. This act shall take effect upon becoming a law  
42 and shall apply retroactively to January 1, 2007.