



191694

LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/12/2011	.	
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The Committee on Budget Subcommittee on Finance and Tax
(Bogdanoff) recommended the following:

Senate Amendment (with title amendment)

Delete lines 674 - 696
and insert:
homestead exemptions shall be applied in the order that results
in the lowest taxable value. ~~as follows:~~

~~(a) The exemption in paragraph (1) (a) shall apply to the
first \$25,000 of assessed value;~~

~~(b) The second \$25,000 of assessed value shall be taxable
unless other exemptions, as listed in paragraph (d), are
applicable in the order listed;~~

~~(c) The additional homestead exemption in paragraph (1) (b),~~



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13 ~~for levies other than school district levies, shall be applied~~
14 ~~to the assessed value greater than \$50,000 before any other~~
15 ~~exemptions are applied to that assessed value; and~~

16 ~~(d) Other exemptions include and shall be applied in the~~
17 ~~following order: widows, widowers, blind persons, and disabled~~
18 ~~persons, as provided in s. 196.202; disabled ex-servicemembers~~
19 ~~and surviving spouses, as provided in s. 196.24, applicable to~~
20 ~~all levies; the local option low-income senior exemption up to~~
21 ~~\$50,000, applicable to county levies or municipal levies, as~~
22 ~~provided in s. 196.075; and the veterans percentage discount, as~~
23 ~~provided in s. 196.082.~~

24
25 ===== T I T L E A M E N D M E N T =====

26 And the title is amended as follows:

27 Delete lines 64 - 66

28 and insert:

29 196.031, F.S.; providing for ad valorem tax exemptions
30 to be applied in the order that results in the lowest
31 taxable value of a homestead; amending s. 196.081,
32 F.S.; authorizing an