



562194

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/25/2016	.	
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The Committee on Finance and Tax (Flores) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (2) of section 196.075, Florida
Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and
older.—

(2) In accordance with s. 6(d), Art. VII of the State
Constitution, the board of county commissioners of any county or



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11 the governing authority of any municipality may adopt an
12 ordinance to allow either or both of the following additional
13 homestead exemptions:

14 (a) Up to \$50,000 for a ~~any~~ person who has the legal or
15 equitable title to real estate and maintains thereon the
16 permanent residence of the owner, who has attained age 65, and
17 whose household income does not exceed \$20,000. ~~or~~

18 (b) The amount of the assessed value of the property for a
19 ~~any~~ person who has the legal or equitable title to real estate
20 with a just value less than \$250,000, as determined in the first
21 tax year that the owner applies and is eligible for the
22 exemption, and who has maintained thereon the permanent
23 residence of the owner for at least 25 years, who has attained
24 age 65, and whose household income does not exceed the income
25 limitation prescribed in paragraph (a), as calculated in
26 subsection (3).

27 Section 2. For purposes of s. 196.075(2)(b), Florida
28 Statutes, as amended by this act, the just value determination
29 for a person who received the exemption under s. 196.075(2)(b),
30 Florida Statutes, before the effective date of this act shall be
31 the just value as determined in the first tax year that the
32 owner applied and was eligible for the exemption before the
33 effective date of this act. Such person may reapply for the
34 exemption in subsequent years, regardless of the current just
35 value of his or her homestead property.

36 Section 3. For purposes of s. 196.075(2)(b), Florida
37 Statutes, as amended by this act, a person who received the
38 exemption under s. 196.075(2)(b), Florida Statutes, before the
39 effective date of this act may apply to the tax collector for a



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40 refund, pursuant to s. 197.182, Florida Statutes, for any prior
41 year in which the exemption was denied solely because the just
42 value of the homestead property was greater than \$250,000. The
43 refund for any year shall be equal to the difference between the
44 previous tax liability for that year without the exemption and
45 the tax liability with the exemption.

46 Section 4. This act shall take effect on the same date that
47 CS/SJR 492 or a similar joint resolution having substantially
48 the same specific intent and purpose takes effect, if such joint
49 resolution is approved by the electors at the general election
50 to be held in November 2016, and shall apply retroactively to
51 the 2013 tax roll for any person who received the exemption
52 under s. 196.075(2) (b) before the effective date of this act.

53
54 ===== T I T L E A M E N D M E N T =====

55 And the title is amended as follows:

56 Delete everything before the enacting clause
57 and insert:

58 A bill to be entitled
59 An act relating to a county and municipality homestead
60 tax exemption; amending s. 196.075, F.S.; revising the
61 homestead tax exemption that may be adopted by a
62 county or municipality by ordinance for the assessed
63 value of property with a just value less than \$250,000
64 which is owned by persons age 65 or older who meet
65 certain residence and income requirements; specifying
66 that just value shall be determined in the first tax
67 year that the owner applies and is eligible for the
68 exemption; providing for a refund of overpaid taxes in



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prior years; providing retroactive applicability;
providing a contingent effective date.