



482608

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/07/2019	.	
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The Committee on Community Affairs (Diaz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 193.626, Florida Statutes, is created to
read:

193.626 Homestead assessment limitation for school district
levy purposes for certain persons age 65 years or older.—

(1) For purposes of school district levies, the assessed
value of real estate used as a homestead by a person age 65



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11 years or older who has legal or equitable title to the property
12 and who has held legal or equitable title to the property and
13 maintained permanent residence thereon for at least 25 years
14 shall not increase above the assessed value on the January 1
15 immediately following the date the property owner becomes
16 eligible for treatment under this section.

17 (2) Those persons entitled to and receiving the homestead
18 exemption under s. 196.031 may apply for and receive the
19 assessment limitation provided under this section.

20 (3) If title is held jointly with right of survivorship,
21 the person residing on the property and otherwise qualifying may
22 receive the entire amount of the assessment limitation provided
23 under this section.

24 (4) If a property appraiser determines that, for any year
25 within the immediately previous 10 years, a person who was not
26 entitled to the assessment limitation under this section was
27 granted such limitation, the property appraiser shall serve upon
28 the owner a notice of intent to record in the public records of
29 the county a notice of tax lien against any property owned by
30 that person in the county, which property must be identified in
31 the notice of tax lien. Any property that is owned by the
32 taxpayer and that is situated in this state is subject to the
33 taxes limited by the improper assessment limitation, plus a
34 penalty of 50 percent of the unpaid taxes for each year and
35 interest at a rate of 15 percent per annum. However, if such
36 assessment limitation is improperly granted as a result of a
37 clerical error or omission by the property appraiser, the person
38 who improperly received the limitation may not be assessed the
39 penalty and interest. Before any such lien is filed, the owner



40 must be given 30 days within which to pay the taxes, penalties,
41 and interest. Such a lien is subject to the procedures and
42 provisions set forth in s. 196.161(3).

43 (5) This section first applies to the 2021 property tax
44 roll.

45 Section 2. This act shall take effect on the effective date
46 of the amendment to the State Constitution proposed by SJR 344
47 or a joint resolution having substantially the same specific
48 intent and purpose, if such amendment to the State Constitution
49 is approved at the general election held in November 2020 or at
50 an earlier special election specifically authorized by law for
51 that purpose.

52
53 ===== T I T L E A M E N D M E N T =====

54 And the title is amended as follows:

55 Delete everything before the enacting clause
56 and insert:

57 A bill to be entitled
58 An act relating to homestead assessments; creating s.
59 193.626, F.S.; providing a homestead assessment
60 limitation for the purpose of school district levies
61 to certain persons age 65 years or older; authorizing
62 persons entitled to and receiving a certain homestead
63 exemption to apply for and receive the limitation;
64 authorizing specified other persons to receive the
65 limitation; requiring a property appraiser who makes a
66 certain determination to serve upon the owner a notice
67 of intent to record a tax lien against the property;
68 providing that such property is subject to certain



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69 taxes, penalties, and interest; providing an exception
70 from such penalties and interest; providing that an
71 owner must be given a specified timeframe to pay
72 taxes, penalties, and interest before a lien is filed;
73 providing requirements for such a lien; providing
74 applicability; providing a contingent effective date.