

By Senator Diaz

36-00746-19

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1 A bill to be entitled
2 An act relating to homestead exemptions; creating s.
3 196.076, F.S.; providing an additional homestead
4 exemption from school district levies for certain
5 persons age 65 or older; authorizing persons entitled
6 to and receiving a certain homestead exemption to
7 apply for and receive the additional exemption;
8 authorizing specified other persons to receive the
9 exemption; requiring a property appraiser who makes a
10 certain determination to serve upon the owner a notice
11 of intent to record a tax lien against the property;
12 providing that such property is subject to certain
13 taxes, penalties, and interest; providing an exception
14 from such penalties and interest; providing that an
15 owner must be given a specified timeframe to pay
16 taxes, penalties, and interest before a lien is filed;
17 providing requirements for such a lien; providing
18 applicability; providing a contingent effective date.

19
20 Be It Enacted by the Legislature of the State of Florida:

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22 Section 1. Section 196.076, Florida Statutes, is created to
23 read:

24 196.076 Exemption from school district levies for certain
25 persons age 65 or older.—

26 (1) Any real estate that is used as a homestead by a person
27 age 65 or older who has legal or equitable title to the property
28 and who has maintained permanent residence thereon for at least
29 25 years is exempt from school district levies.

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30 (2) Those persons entitled to and receiving the homestead
31 exemption under s. 196.031 may apply for and receive an
32 additional homestead exemption pursuant to this section.

33 (3) If title is held jointly with right of survivorship,
34 the person residing on the property and otherwise qualifying may
35 receive the entire amount of the exemption under this section.

36 (4) If a property appraiser determines that for any year
37 within the immediately previous 10 years a person who was not
38 entitled to the homestead exemption under this section was
39 granted such an exemption, the property appraiser shall serve
40 upon the owner a notice of intent to record in the public
41 records of the county a notice of tax lien against any property
42 owned by that person in the county, and that property must be
43 identified in the notice of tax lien. Any property that is owned
44 by the taxpayer and is situated in this state is subject to the
45 taxes exempted by the improper homestead exemption, plus a
46 penalty of 50 percent of the unpaid taxes for each year and
47 interest at a rate of 15 percent per annum. However, if such an
48 exemption is improperly granted as a result of a clerical error
49 or omission by the property appraiser, the person who improperly
50 received the exemption may not be assessed a penalty and
51 interest. Before any such lien may be filed, the owner must be
52 given 30 days within which to pay the taxes, penalties, and
53 interest. Such a lien is subject to the procedures and
54 provisions set forth in s. 196.161(3).

55 Section 2. Section 196.076, Florida Statutes, as created by
56 this act, first applies to the 2021 property tax roll.

57 Section 3. This act shall take effect on the effective date
58 of the amendment to the State Constitution proposed by SJR 344

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59 or a similar joint resolution having substantially the same
60 specific intent and purpose, if such amendment to the State
61 Constitution is approved at the general election held in
62 November 2020.