

By Senator Diaz

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1 A bill to be entitled
2 An act relating to homestead assessments; creating s.
3 193.626, F.S.; providing a homestead assessment
4 limitation for school district levy purposes to
5 certain persons age 65 years or older; authorizing
6 persons entitled to and receiving a certain homestead
7 exemption to apply for and receive the limitation;
8 providing that certain other persons may receive the
9 limitation; requiring property appraisers to serve a
10 notice of intent to record a tax lien under certain
11 circumstances; specifying applicable taxes, penalties,
12 and interest if a property was improperly granted the
13 assessment limitation; providing an exception from
14 such penalties and interest; providing that an owner
15 must be given a specified timeframe to pay taxes,
16 penalties, and interest before a lien is filed;
17 providing requirements for such a lien; providing
18 applicability; providing a contingent effective date.

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

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

24 193.626 Homestead assessment limitation for school district
25 levy purposes for certain persons age 65 years or older.-

26 (1) For purposes of school district levies, the assessed
27 value of real estate used as a homestead by a person age 65
28 years or older who has legal or equitable title to the property
29 and who has held legal or equitable title to the property and

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30 maintained permanent residence thereon for at least 25 years
31 shall not increase above the assessed value on the January 1
32 immediately following the date the property owner becomes
33 eligible for treatment under this section.

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

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

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

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59 provisions set forth in s. 196.161(3).

60 (5) This section first applies to the 2021 property tax
61 roll.

62 Section 2. This act shall take effect on the effective date
63 of the amendment to the State Constitution proposed by SJR ____
64 or a joint resolution having substantially the same specific
65 intent and purpose, if such amendment to the State Constitution
66 is approved at the general election held in November 2020 or at
67 an earlier special election specifically authorized by law for
68 that purpose.