

By Senator Diaz

36-00428-21

2021158__

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 the purpose of school district levies
5 for certain persons age 65 years or older; specifying
6 who may apply for and receive the limitation;
7 specifying who may apply for and receive the
8 limitation in circumstances in which title is held
9 jointly with right of survivorship; requiring a
10 property appraiser who makes a certain determination
11 to serve upon the owner a notice of intent to record a
12 tax lien against the property; providing that such
13 property is subject to certain taxes, penalties, and
14 interest; providing an exception from such penalties
15 and interest; providing that an owner must be given a
16 specified timeframe to pay taxes, penalties, and
17 interest before a lien is filed; providing
18 requirements for such a lien; providing applicability;
19 providing a contingent effective date.

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

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

25 193.626 Homestead assessment limitation for purposes of
26 school district levies for certain persons age 65 years or
27 older.-

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

36-00428-21

2021158__

30 age or older who has legal or equitable title to such real
31 estate and has held legal or equitable title to such real estate
32 and maintained permanent residence thereon for at least 25 years
33 may not exceed the assessed value as of the January 1
34 immediately following the date on which the property owner
35 becomes eligible for the limitation on homestead assessment
36 provided by this section.

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

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

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

36-00428-21

2021158__

59 penalty and interest. Before any such lien is filed, the owner
60 must be given 30 days within which to pay the taxes, penalties,
61 and interest. Such a lien is subject to the procedures and
62 provisions set forth in s. 196.161(3).

63 (5) This section first applies to the 2023 property tax
64 roll.

65 Section 2. This act shall take effect on the effective date
66 of the amendment to the State Constitution proposed by SJR
67 _____ or a joint resolution having substantially the same
68 specific intent and purpose, if such amendment to the State
69 Constitution is approved at the general election held in
70 November 2022 or at an earlier special election specifically
71 authorized by law for that purpose.