

By Senator Diaz

36-00129D-22

20221280__

1 A bill to be entitled
2 An act relating to homestead taxes for persons age 65
3 and older; creating s. 193.626, F.S.; providing a
4 homestead assessment limitation for certain persons
5 who have attained age 65; specifying who may apply for
6 and receive the limitation; specifying who may apply
7 for and receive the limitation in circumstances in
8 which title is held jointly with right of
9 survivorship; providing that the limitation carries
10 over to surviving spouses under certain circumstances;
11 requiring a property appraiser to serve a notice of
12 intent to record a notice of tax lien against the
13 property upon persons granted but not entitled to the
14 limitation; providing that property owned by such
15 persons is subject to certain taxes, penalties, and
16 interest; providing an exception from the assessment
17 of such penalties and interest; requiring that a
18 person be given a specified timeframe to pay taxes,
19 penalties, and interest before a lien is filed;
20 specifying requirements for such liens; amending s.
21 196.075, F.S.; revising the additional exemptions that
22 may be granted by counties or municipalities to
23 certain senior, low-income, long-term residents
24 receiving a specified homestead exemption; revising
25 eligibility criteria; providing applicability;
26 providing for a homestead exemption equal to the
27 assessed value of the property for certain property
28 held by certain senior, low-income, long-term
29 residents; requiring an annual adjustment of the just

36-00129D-22

20221280__

30 value limitation; authorizing counties and
31 municipalities to grant new exemptions to certain
32 taxpayers under specified circumstances; providing
33 applicability; providing a contingent effective date.
34

35 Be It Enacted by the Legislature of the State of Florida:
36

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

39 193.626 Homestead assessment limitation for certain persons
40 age 65 years or older.-

41 (1) The assessed value of real estate used as a homestead
42 by a person who has attained age 65 whose household income, as
43 defined in s. 196.075(1)(b), does not exceed the household
44 income limitation as determined in s. 196.075 may not exceed the
45 assessed value as of the January 1 immediately preceding the
46 date on which the property owner applies and is eligible for the
47 limitation on homestead assessment provided by this section.

48 (2) Those persons entitled to the homestead exemption in s.
49 196.031 may apply for and receive the assessment limitations as
50 provided in this section.

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

55 (4) The assessment limitation carries over to a surviving
56 spouse who uses the property as a homestead, who has attained
57 age 65, and whose household income meets the requirements of
58 this section.

36-00129D-22

20221280__

59 (5) If a property appraiser determines that, for any year
60 within the immediately previous 10 years, a person who was not
61 entitled to the assessment limitation under this section was
62 granted such limitation, the property appraiser must serve upon
63 the owner a notice of intent to record in the public records of
64 the county a notice of tax lien against any property owned by
65 that person in the county, which property must be identified in
66 the notice of tax lien. Any property that is owned by the person
67 and that is situated in this state is subject to the taxes
68 limited by the improper assessment limitation, plus a penalty of
69 50 percent of the unpaid taxes for each year and interest at a
70 rate of 15 percent per annum. However, if such assessment
71 limitation is improperly granted as a result of a clerical error
72 or omission by the property appraiser, the person who improperly
73 received the limitation may not be assessed the penalty and
74 interest. Before any such lien is filed, the person must be
75 given 30 days within which to pay the taxes, penalties, and
76 interest. Such a lien is subject to the procedures and
77 provisions set forth in s. 196.161(3).

78 Section 2. Present subsections (4) through (9) of section
79 196.075, Florida Statutes, are redesignated as subsections (6)
80 through (11), respectively, new subsections (4) and (5) are
81 added to that section, and subsection (2) of that section is
82 amended, to read:

83 196.075 Additional homestead exemption for persons 65 and
84 older.—

85 (2) In accordance with s. 6(d), Art. VII of the State
86 Constitution, the board of county commissioners of any county or
87 the governing authority of any municipality may adopt an

36-00129D-22

20221280__

88 ordinance to allow either ~~or both~~ of the following additional
89 homestead exemptions to a person who has the legal or equitable
90 title to real estate and maintains thereon the permanent
91 residence of the owner, who has attained age 65, and whose
92 household income does not exceed \$20,000, as calculated in
93 subsection (3):

94 (a) Up to \$50,000 of the assessed value of the property for
95 ~~a person who has the legal or equitable title to real estate and~~
96 ~~maintains thereon the permanent residence of the owner, who has~~
97 ~~attained age 65, and whose household income does not exceed~~
98 ~~\$20,000.~~

99 (b) The amount of the assessed value of the property ~~for a~~
100 ~~person who has the legal or equitable title to real estate with~~
101 ~~a just value less than \$250,000, as determined in the first tax~~
102 ~~year that the owner applies and is eligible for the exemption,~~
103 ~~and who has maintained thereon the permanent residence of the~~
104 ~~owner for at least 25 years, who has attained age 65, and whose~~
105 ~~household income does not exceed the income limitation~~
106 ~~prescribed in paragraph (a), as calculated in subsection (3). An~~
107 exemption adopted pursuant to this paragraph may not apply to
108 taxes levied for the payment of bonds or to taxes authorized by
109 vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of
110 the State Constitution.

111 (4) In accordance with s. 6(g), Art. VII of the State
112 Constitution, for all levies other than school district levies,
113 each person who has the legal or equitable title to real estate
114 with a just value less than \$300,000, as determined in the first
115 year that the owner applies and is eligible for the exemption,
116 and who has maintained thereon the permanent residence of the

36-00129D-22

20221280__

117 owner for not less than 20 years, who has attained age 65, and
118 whose household income does not exceed the income limitation
119 prescribed in subsection (2), as calculated in subsection (3),
120 is entitled to an exemption equal to the assessed value of the
121 property. Beginning January 1, 2024, and each January 1
122 thereafter, the just value limitation shall be equal to the
123 greater of the prior year's just value limitation, or the prior
124 year's just value limitation multiplied by the percentage change
125 in the average of the House Price Index, All Transactions Index,
126 Florida, Not Seasonally Adjusted, or successor reports as
127 reported by the Federal Housing Finance Agency or its successor,
128 for the most recent 4-quarter period ending September 30
129 compared to the 4-quarter period ending September 30 of the year
130 immediately preceding the most recent period. The adjusted just
131 value limitation shall take effect January 1 of each year. A
132 person who received the exemption described in s. 196.075(2)(b),
133 Florida Statutes (2021), in 2022 qualifies for the exemption in
134 this subsection on January 1, 2023, regardless of the just value
135 of the homestead on January 1, 2023.

136 (5) If a county or municipality that has adopted an
137 ordinance implementing the exemption in paragraph (2)(a) adopts
138 an ordinance implementing the exemption in paragraph (2)(b), the
139 jurisdiction may grant the new exemption to the same taxpayers
140 without requiring a new application.

141 Section 3. Section 193.626, Florida Statutes, and the
142 amendments made by this act to s. 196.075, Florida Statutes,
143 first apply to the 2023 tax roll.

144 Section 4. This act shall take effect on the effective date
145 of the amendment to the State Constitution proposed by SJR _____

36-00129D-22

20221280__

146 or a joint resolution having substantially the same specific
147 intent and purpose, if such amendment to the State Constitution
148 is approved at the general election held in November 2022 or at
149 an earlier special election specifically authorized by law for
150 that purpose.