

1                   A bill to be entitled  
2           An act relating to homestead exemptions for low-income  
3           seniors; creating s. 193.626, F.S.; providing a  
4           homestead assessment limitation for low-income, long-  
5           term resident seniors; requiring an annual adjustment  
6           of the limitation; specifying other exemptions that  
7           apply for certain low-income seniors; requiring a  
8           property appraiser who makes a certain determination  
9           to serve upon certain persons a notice of intent to  
10          record a tax lien against the property; providing that  
11          such property is subject to certain taxes, penalties,  
12          and interest; providing an exception from such  
13          penalties and interest; providing that certain persons  
14          must be given a specified timeframe to pay taxes,  
15          penalties, and interest before such lien is filed;  
16          providing requirements for such liens; amending s.  
17          196.075, F.S.; revising the amount of the exemption  
18          that may be granted by counties or municipalities to  
19          low-income, long-term resident seniors receiving a  
20          specified homestead exemption; revising eligibility  
21          criteria; providing applicability; providing for a  
22          homestead exemption equal to the assessed value of the  
23          property for certain property owned by low-income,  
24          long-term resident seniors; requiring an annual  
25          adjustment of the just value limitation authorizing

26 | counties and municipalities to grant new exemptions to  
 27 | certain taxpayers under specified circumstances;  
 28 | conforming a provision to changes made by the act;  
 29 | authorizing the Department of Revenue to enact  
 30 | emergency rules; providing applicability; providing a  
 31 | contingent effective date.

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33 | Be It Enacted by the Legislature of the State of Florida:

34 |

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

37 | 193.626 Homestead assessment limitation for certain  
 38 | persons age 65 years or older.—

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

46 | (2) Those persons entitled to the homestead exemption in  
 47 | s. 196.031 may apply for and receive the homestead assessment  
 48 | limitation under this section if they otherwise meet the  
 49 | criteria of this section.

50 | (3) If title is held jointly with right of survivorship,

51 the person residing on the property who has attained age 65  
52 years and whose household income meets the requirements of this  
53 section may receive the entire amount of the homestead  
54 assessment limitation under this section.

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

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 homestead assessment limitation under this  
62 section was granted such limitation, the property appraiser  
63 shall serve upon the person a notice of intent to record in the  
64 public records of the county a notice of tax lien against any  
65 property owned by that person in the county, which property must  
66 be identified in the notice of tax lien. Any property that is  
67 owned by the person and that is situated in this state is  
68 subject to the taxes limited by the improper homestead  
69 assessment limitation, plus a penalty of 50 percent of the  
70 unpaid taxes for each year and interest at a rate of 15 percent  
71 per annum. However, if such assessment limitation is improperly  
72 granted as a result of a clerical error or omission by the  
73 property appraiser, the person who improperly received the  
74 limitation may not be assessed the penalty and interest. Before  
75 any such lien is filed, the person must be given 30 days within

76 | which to pay the taxes, penalties, and interest. Such a lien is  
 77 | subject to the procedures and provisions set forth in s.  
 78 | 196.161(3).

79 | Section 2. Subsections (4) through (9) of section 196.075,  
 80 | Florida Statutes, are renumbered as subsections (6) through  
 81 | (11), respectively, subsection (2) is amended, and new  
 82 | subsections (4) and (5) are added to that section, 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  
 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;  
 95 | ~~or for a person who has the legal or equitable title to real~~  
 96 | ~~estate and maintains thereon the permanent residence of the~~  
 97 | ~~owner, who has attained age 65, and whose household income does~~  
 98 | ~~not exceed \$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~~

HB 975

2022

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 does 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  
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 All-Transactions House Price Index for

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 county or municipality may grant the new exemption to the same  
140 taxpayers without requiring a new application.

141 Section 3. (1) The Department of Revenue may, and all  
142 conditions are deemed met to, adopt emergency rules pursuant to  
143 s. 120.54(4), Florida Statutes, to administer this section.

144 (2) Notwithstanding any other provision of law, emergency  
145 rules adopted pursuant to subsection (1) are effective for 6  
146 months after adoption and may be renewed during the pendency of  
147 procedures to adopt permanent rules addressing the subject of  
148 the emergency rules.

149 Section 4. The creation by this act of s. 193.626, Florida  
150 Statutes, and the amendments made by this act to s. 196.075,

HB 975

2022

151 Florida Statutes, first apply to the 2023 tax roll.

152       Section 5. This act shall take effect on the effective  
153 date of the amendment to the State Constitution proposed by HJR  
154 973 or a similar joint resolution having substantially the same  
155 specific intent and purpose, if such amendment to the State  
156 Constitution is approved at the next general election or at an  
157 earlier special election specifically authorized by law for that  
158 purpose.