

By Senator Rodriguez

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1 A bill to be entitled
2 An act relating to a homestead assessment limitation;
3 creating s. 193.6245, F.S.; defining the terms
4 "income" and "senior citizen homesteader"; prohibiting
5 the assessed value of real property used as a
6 homestead by a person who has attained a certain age
7 from exceeding a certain amount if certain conditions
8 are met; requiring such persons to apply for the
9 homestead assessment limitation in a specified manner;
10 requiring a property appraiser who makes a certain
11 determination to serve upon certain persons a notice
12 of intent to record a tax lien against the property;
13 requiring property that no longer meets certain
14 eligibility requirements to be reassessed in a
15 specified manner; providing a contingent effective
16 date.

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

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20 Section 1. Section 193.6245, Florida Statutes, is created
21 to read:

22 193.6245 Homestead assessment limitation for certain
23 persons age 65 years or older.-

24 (1) As used in this section, the term:

25 (a) "Income" means the adjusted gross income, as defined in
26 s. 62 of the United States Internal Revenue Code, for a person
27 who applies for a homestead exemption under s. 196.031 or, in
28 the case of co-applicants, the first person listed on the
29 application for such exemption.

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30 (b) "Senior citizen homesteader" means a person who has
31 attained age 65 and who has applied for and received a homestead
32 exemption under s. 196.031.

33 (2) The assessed value of real property used as a homestead
34 by a senior citizen homesteader may not exceed the assessed
35 value as of the January 1 immediately preceding the date such
36 person attained age 65 if his or her income would meet the most
37 recent income limitation calculated in s. 196.075(3).

38 (3) To receive the homestead assessment limitation under
39 this section, the senior citizen homesteader must be the
40 applicant for the homestead exemption under s. 196.031. In the
41 case of co-applicants, the senior citizen homesteader must be
42 the first person listed on the application for such exemption.

43 (4) If a property appraiser determines that, for any year
44 within the immediately previous 10 years, a person who was not
45 entitled to the homestead assessment limitation under this
46 section was granted such limitation, the property appraiser
47 shall serve upon the person a notice of intent to record in the
48 public records of the county a notice of tax lien against any
49 property owned by that person in the county, which property must
50 be identified in the notice of tax lien.

51 (5) If the senior citizen homesteader no longer meets the
52 income limitation requirement of this section, and the property
53 has not changed ownership as described in s. 193.155(3), the
54 property shall be reassessed under s. 196.031(1) for any tax
55 year in which such senior citizen homesteader did not meet such
56 income limitation.

57 Section 2. This act shall take effect on the effective date
58 of the amendment to the State Constitution proposed by SJR 326

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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 next general election or at an
62 earlier special election specifically authorized by law for that
63 purpose.