

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Avila offered the following:

3

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (2) of section 196.075, Florida
 7 Statutes, is amended to read:

8 196.075 Additional homestead exemption for persons 65 and
 9 older.—

10 (2) In accordance with s. 6(d), Art. VII of the State
 11 Constitution, the board of county commissioners of any county or
 12 the governing authority of any municipality may adopt an
 13 ordinance to allow either or both of the following additional
 14 homestead exemptions:

15 (a) Up to \$50,000 for a ~~any~~ person who has the legal or
 16 equitable title to real estate and maintains thereon the
 17 permanent residence of the owner, who has attained age 65, and

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18 whose household income does not exceed \$20,000.~~7~~ or

19 (b) The amount of the assessed value of the property for a
20 ~~any~~ person who has the legal or equitable title to real estate
21 with a just value less than \$250,000, as determined in the first
22 tax year that the owner applies for and is eligible for the
23 exemption, and who has maintained thereon the permanent
24 residence of the owner for at least 25 years, who has attained
25 age 65, and whose household income does not exceed the income
26 limitation prescribed in paragraph (a), as calculated in
27 subsection (3).

28 Section 2. For purposes of s. 196.075(2)(b) as amended by
29 this act, the just value determination for any person who
30 received the exemption under s. 196.075(2)(b) prior to the
31 effective date of this act shall be the just value as determined
32 in the first tax year that the owner applied for and was
33 eligible for the exemption prior to the effective date of this
34 act. Such person may reapply for the exemption in subsequent
35 years, regardless of the current just value of his or her
36 homestead property.

37 Section 3. For purposes of s. 196.075(2)(b) as amended by
38 this act, any person who received the exemption under s.
39 196.075(2)(b) prior to the effective date of this act may apply
40 to the tax collector for a refund, pursuant to s. 197.182, for
41 any prior year in which the exemption was denied solely because
42 the just value of the homestead property was greater than
43 \$250,000. The refund for a year shall be equal to the difference

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44 between the previous tax liability for that year without the
45 exemption and their tax liability with the exemption.

46 Section 4. This act shall take effect on the same date
47 that HJR 275 or a similar joint resolution having substantially
48 the same specific intent and purpose takes effect, if such joint
49 resolution is approved by the electors at the general election
50 to be held in November 2016, and shall apply retroactively to
51 the 2013 tax roll for any person who received the exemption
52 under s. 196.075(2) (b) prior to the effective date of this act.
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55 **T I T L E A M E N D M E N T**

56 Remove everything before the enacting clause and insert:
57 An act relating to a county and municipality homestead tax
58 exemption; amending s. 196.075, F.S.; revising the homestead tax
59 exemption that may be adopted by a county or municipality by
60 ordinance for the assessed value of property with a just value
61 less than \$250,000 which is owned by persons age 65 or older who
62 meet certain residence and income requirements; specifying that
63 just value shall be determined in the first tax year that the
64 owner applies for and is eligible for the exemption; providing
65 for a refund of overpaid taxes in prior years; providing
66 retroactive application; providing a contingent effective date.