

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 homestead
 9 in a specified manner; requiring a property appraiser
 10 who makes a certain determination to serve upon
 11 certain persons a notice of intent to record a tax
 12 lien against the property; requiring property that no
 13 longer meets certain eligibility requirements to be
 14 reassessed in a specified manner; providing a
 15 contingent effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:
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19 **Section 1. Section 193.6245, Florida Statutes, is created**
 20 **to read:**

21 193.6245 Homestead assessment limitation for certain
 22 persons age 65 years or older.—

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

24 (a) "Income" means the adjusted gross income, as defined
 25 in s. 62 of the United States Internal Revenue Code, for a

26 person who applies for a homestead exemption under s. 196.031
27 or, in the case of co-applicants, the first person listed on the
28 application for such exemption.

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

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

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

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

50 (5) If the senior citizen homesteader no longer meets the

51 income limitation requirement of this section, and the property
52 has not changed ownership as described in s. 193.155(3), the
53 property shall be reassessed under s. 196.031(1) for any tax
54 year in which such senior citizen homesteader did not meet such
55 income limitation.

56 **Section 2.** This act shall take effect on the effective
57 date of the amendment to the State Constitution proposed by HJR
58 1025 or a similar joint resolution having substantially the same
59 specific intent and purpose, if such amendment to the State
60 Constitution is approved at the next general election or at an
61 earlier special election specifically authorized by law for that
62 purpose.