

A bill to be entitled

An act relating to homestead exemptions; creating s. 193.705, F.S.; providing a homestead assessment limitation from school district levies for certain persons age 65 or older; authorizing persons entitled to and receiving a certain homestead exemption to apply for and receive the limitation; authorizing specified other persons to receive the limitation; requiring a property appraiser who makes a certain determination to serve upon the owner a notice of intent to record a tax lien against the property; providing that such property is subject to certain taxes, penalties, and interest; providing an exception from such penalties and interest; providing that an owner must be given a specified timeframe to pay taxes, penalties, and interest before a lien is filed; providing requirements for such a lien; providing applicability; providing a contingent effective date.

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

Section 1. Section 193.705, Florida Statutes, is created to read:

193.705 Homestead assessment limitation on school district levies for certain persons.-

26 (1) For purposes of school district levies, the assessed
27 value of real estate used as a homestead by a person age 65 or
28 older who has held legal or equitable title to the real estate
29 and who has maintained a permanent residence thereon for at
30 least 25 years shall not increase above the assessed value of
31 the property on the January 1 immediately succeeding the date on
32 which the property owner became eligible under this section.

33 (2) Those persons entitled to and receiving the homestead
34 exemption under s. 196.031 may apply for and receive the
35 homestead assessment limitation pursuant to this section.

36 (3) If title is held jointly with right of survivorship,
37 and the person to whom the homestead assessment limitation
38 originally applied dies, the person who resides on the property
39 shall have his or property be subject to the homestead
40 assessment limitation which was originally granted to the person
41 who died.

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 a limitation, the property appraiser
46 shall serve upon the owner 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, and that property
49 must be identified in the notice of tax lien. Any property that
50 is owned by the taxpayer and is situated in this state is

51 subject to the taxes limited by the improper homestead
52 assessment limitation, plus a penalty of 50 percent of the
53 unpaid taxes for each year and interest at a rate of 15 percent
54 per annum. However, if such a limitation is improperly granted
55 as a result of a clerical error or omission by the property
56 appraiser, the person who improperly received the homestead
57 assessment limitation may not be assessed a penalty and
58 interest. Before any such lien may be filed, the owner must be
59 given 30 days within which to pay the taxes, penalties, and
60 interest. Such a lien is subject to the procedures and
61 provisions set forth in s. 196.161(3).

62 Section 2. Section 193.705, Florida Statutes, as created
63 by this act, applies first to the 2021 property tax roll.

64 Section 3. This act shall take effect on the effective
65 date of the amendment to the State Constitution proposed by HJR
66 317 or a similar joint resolution having substantially the same
67 specific intent and purpose, if such amendment to the State
68 Constitution is approved at the general election held in
69 November 2020.