

THE FLORIDA SENATE
2021 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HB 597 — Homestead Exemption for Seniors 65 and Older

by Local Administration and Veterans Affairs Subcommittee, Ways and Means Committee, and Rep. Woodson and others (CS/SB 1256 by Community Affairs Committee and Senator Polsky)

The State Constitution authorizes the Legislature to allow counties and municipalities by ordinance to grant additional homestead property tax exemptions to persons aged 65 years or over whose household income does not exceed \$20,000 (low-income seniors). Qualifying seniors must hold legal or equitable title to the property and maintain thereon their permanent residence. The income limitation is adjusted each year according to changes in the consumer price index; the 2021 household income threshold for the exemption is \$31,100.

CS/CS/HB 597 amends the process by which a senior verifies his or her income for purposes of renewing said income-based property tax exemption. Seniors receiving such an exemption must annually submit to the property appraiser a sworn statement that his or her income still qualifies for the exemption. The bill removes this requirement and instead requires the senior only to notify the property appraiser upon a change in income that may disqualify the senior for the exemption.

If approved by the Governor, these provisions take effect July 1, 2021.

Vote: Senate 40-0; House 119-0