## Florida Senate - 2006

By Senator Fasano

11-223-06

	11 225 00
1	A bill to be entitled
2	An act relating to the homestead exemption;
3	requiring that each county property appraiser
4	provide certain notice to taxpayers regarding
5	potential eligibility for the homestead
6	exemption and limitations on the valuation of
7	property for purposes of tax assessments;
8	authorizing the exemption notice to be included
9	in the tax notice sent by the county tax
10	collector; providing an effective date.
11	
12	Be It Enacted by the Legislature of the State of Florida:
13	
14	Section 1. $(1)$ Each year the property appraiser shall
15	mail to each person in the county to whom a homestead
16	exemption was granted for the year immediately preceding a
17	notice that is substantially as follows:
18	
19	NOTICE TO TAXPAYERS RECEIVING HOMESTEAD
20	EXEMPTION
21	
22	Section 4(c), Article VII of the State
23	Constitution limits the change in assessment of
24	a parcel of property which qualifies for a
25	homestead exemption.
26	
27	Records in this office indicate that you
28	received the homestead exemption last year for
29	a parcel of property.
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SB 536

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**CODING:** Words stricken are deletions; words <u>underlined</u> are additions.

1	<u>You may also own an additional parcel of</u>
2	property that is contiguous to, but not
3	currently part of, the parcel of property for
4	which you received the homestead exemption. If
5	so, you may be qualified to claim the homestead
6	exemption for a parcel that is larger than the
7	one for which you received the homestead
8	exemption. If the homestead exemption is
9	granted for the larger parcel, the limit on
10	changes to assessment in section 4(c), Article
11	VII of the State Constitution apply to the
12	larger parcel.
13	
14	If you wish to claim an exemption for such an
15	additional parcel, please contact my office.
16	
17	(Property Appraiser)
18	
19	County, Florida
20	(2) The notice required by subsection (1) may be
21	included in the tax notice mailed by the tax collector under
22	<u>s. 197.322(3).</u>
23	Section 2. This act shall take effect July 1, 2006.
24	
25	* * * * * * * * * * * * * * * * * * * *
26	SENATE SUMMARY
27	Requires a county property appraiser to provide certain
28	notice regarding potential eligibility for the homestead exemption and limitations on property tax valuations.
29	Authorizes including the exemption notice in the tax notice distributed by the county.
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