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CS/HB 277

2016 Legislature

1  
2 An act relating to a county and municipality homestead  
3 tax exemption; amending s. 196.075, F.S.; revising the  
4 homestead tax exemption that may be adopted by a  
5 county or municipality by ordinance for the assessed  
6 value of property with a just value less than \$250,000  
7 which is owned by persons age 65 or older who meet  
8 certain residence and income requirements; specifying  
9 that just value shall be determined in the first tax  
10 year that the owner applies and is eligible for the  
11 exemption; providing for a refund of overpaid taxes in  
12 prior years; providing retroactive applicability;  
13 providing a contingent effective date.  
14

15 Be It Enacted by the Legislature of the State of Florida:  
16

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

19 196.075 Additional homestead exemption for persons 65 and  
20 older.—

21 (2) In accordance with s. 6(d), Art. VII of the State  
22 Constitution, the board of county commissioners of any county or  
23 the governing authority of any municipality may adopt an  
24 ordinance to allow either or both of the following additional  
25 homestead exemptions:

26 (a) Up to \$50,000 for a ~~any~~ person who has the legal or

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27 equitable title to real estate and maintains thereon the  
 28 permanent residence of the owner, who has attained age 65, and  
 29 whose household income does not exceed \$20,000. ~~or~~

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

39 Section 2. For purposes of s. 196.075(2) (b), Florida  
 40 Statutes, as amended by this act, the just value determination  
 41 for a person who received the exemption under s. 196.075(2) (b),  
 42 Florida Statutes, before the effective date of this act shall be  
 43 the just value as determined in the first tax year that the  
 44 owner applied and was eligible for the exemption before the  
 45 effective date of this act. Such person may reapply for the  
 46 exemption in subsequent years, regardless of the current just  
 47 value of his or her homestead property.

48 Section 3. For purposes of s. 196.075(2) (b), Florida  
 49 Statutes, as amended by this act, a person who received the  
 50 exemption under s. 196.075(2) (b), Florida Statutes, before the  
 51 effective date of this act may apply to the tax collector for a  
 52 refund, pursuant to s. 197.182, Florida Statutes, for any prior

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53 year in which the exemption was denied solely because the just  
54 value of the homestead property was greater than \$250,000. The  
55 refund for any year shall be equal to the difference between the  
56 previous tax liability for that year without the exemption and  
57 the tax liability with the exemption.

58 Section 4. This act shall take effect on the same date  
59 that CS/HJR 275 or a similar joint resolution having  
60 substantially the same specific intent and purpose takes effect,  
61 if such joint resolution is approved by the electors at the  
62 general election to be held in November 2016, and shall apply  
63 retroactively to the 2013 tax roll for any person who received  
64 the exemption under s. 196.075(2)(b) before the effective date  
65 of this act.