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1 A bill to be entitled 2 An act relating to homestead assessments; creating s. 3 193.626, F.S.; providing a homestead assessment limitation for the purpose of school district levies 4 5 for certain persons age 65 years or older; specifying 6 who may apply for and receive the limitation; 7 specifying who may apply for and receive the 8 limitation in circumstances in which title is held 9 jointly with right of survivorship; requiring a 10 property appraiser who makes a certain determination 11 to serve upon the owner a notice of intent to record a 12 tax lien against the property; providing that such property is subject to certain taxes, penalties, and 13 14 interest; providing an exception from such penalties 15 and interest; providing that an owner must be given a 16 specified timeframe to pay taxes, penalties, and 17 interest before a lien is filed; providing requirements for such a lien; providing applicability; 18 19 providing a contingent effective date. 20 21 Be It Enacted by the Legislature of the State of Florida: 22 23 Section 1. Section 193.626, Florida Statutes, is created 24 to read: 25 193.626 Homestead assessment limitation for purposes of Page 1 of 3

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26 school district levies for certain persons age 65 years or 27 older.-28 (1) For purposes of school district levies, the assessed 29 value of real estate used as a homestead by a person 65 years of 30 age or older who has legal or equitable title to such real 31 estate and has held legal or equitable title to such real estate 32 and maintained permanent residence thereon for at least 25 years 33 may not exceed the assessed value as of the January 1 34 immediately following the date on which the property owner 35 becomes eligible for the limitation on homestead assessment 36 provided by this section. 37 Those persons entitled to and receiving the homestead (2) 38 exemption under s. 196.031 may apply for and receive the 39 assessment limitation provided under this section. If title is held jointly with right of survivorship, 40 (3) 41 the person residing on the property and otherwise qualifying may 42 receive the entire amount of the assessment limitation provided under this section. 43 44 (4) If a property appraiser determines that, for any year 45 within the immediately previous 10 years, a person who was not 46 entitled to the assessment limitation under this section was 47 granted such limitation, the property appraiser shall serve upon 48 the owner a notice of intent to record in the public records of 49 the county a notice of tax lien against any property owned by 50 that person in the county, which property must be identified in

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51 the notice of tax lien. Any property that is owned by the 52 taxpayer and that is situated in this state is subject to the 53 taxes limited by the improper assessment limitation, plus a 54 penalty of 50 percent of the unpaid taxes for each year and 55 interest at a rate of 15 percent per annum. However, if such 56 assessment limitation is improperly granted as a result of a 57 clerical error or omission by the property appraiser, the person 58 who improperly received the limitation may not be assessed the 59 penalty and interest. Before any such lien is filed, the owner 60 must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and 61 62 provisions set forth in s. 196.161(3). 63 This section first applies to the 2023 property tax (5) 64 roll. 65 Section 2. This act shall take effect on the effective 66 date of the amendment to the State Constitution proposed by HJR 67 85 or a joint resolution having substantially the same specific 68 intent and purpose, if such amendment to the State Constitution

69 is approved at the general election held in November 2022 or at 70 an earlier special election specifically authorized by law for 71 that purpose.

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