2023

CS/HB 161

1	A bill to be entitled
2	An act relating to homestead exemptions for persons
3	age 65 and older; amending s. 196.075, F.S.;
4	increasing the just value limit of real estate
5	eligible for the homestead tax exemption that may be
6	adopted by counties or municipalities for certain
7	persons age 65 and older; requiring certain local
8	government entities to amend or adopt an ordinance to
9	comply with this act; requiring certain adopted or
10	amended ordinances to be delivered to a certain person
11	by a specified date; providing that certain ordinances
12	are null and void on a certain date; providing that
13	certain recipients of a homestead exemption during a
14	specified tax year do not need to submit an additional
15	application; providing for future repeal; providing
16	effective dates.
17	
18	Be It Enacted by the Legislature of the State of Florida:
19	
20	Section 1. Paragraph (b) of subsection (2) of section
21	196.075, Florida Statutes, is amended to read:
22	196.075 Additional homestead exemption for persons 65 and
23	older
24	(2) In accordance with s. 6(d), Art. VII of the State
25	Constitution, the board of county commissioners of any county or
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26 the governing authority of any municipality may adopt an 27 ordinance to allow either or both of the following additional 28 homestead exemptions:

29 (b) The amount of the assessed value of the property for a 30 person who has the legal or equitable title to real estate with a just value less than \$300,000 <del>\$250,000</del>, as determined in the 31 32 first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent 33 34 residence of the owner for at least 25 years, who has attained age 65, and whose household income does not exceed the income 35 36 limitation prescribed in paragraph (a), as calculated in 37 subsection (3).

38 Section 2. (1) If the amendment to the State Constitution 39 proposed by HJR 159, or a similar joint resolution having 40 substantially the same specific intent and purpose, is approved 41 at the next general election or at an earlier special election 42 specifically authorized by law for that purpose, the board of 43 county commissioners of any county or the governing authority of 44 any municipality that has an adopted ordinance that allows an 45 additional homestead exemption pursuant to s. 196.075(2)(b), Florida Statutes, must amend such ordinance or adopt a new 46 47 ordinance to reflect the increase in the just value limitation 48 from \$250,000 to \$300,000 specified in s. 196.075(2)(b), Florida 49 Statutes, as amended by this act, as follows: 50 (a) A board of county commissioners or the governing

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51	authority of a municipality may prospectively amend an ordinance
52	authorizing an additional homestead exemption pursuant to s.
53	196.075(2)(b), Florida Statutes, or adopt a new ordinance to
54	comply with this subsection at any time before the election,
55	contingent upon voter approval of the amendment to the State
56	Constitution proposed by HJR 159 or a similar joint resolution
57	having substantially the same intent and purpose.
58	(b) If the board of county commissioners or the governing
59	authority of a municipality that has an ordinance authorizing an
60	additional homestead exemption pursuant to s. 196.075(2)(b),
61	Florida Statutes, has not prospectively amended or replaced such
62	ordinance pursuant to paragraph (a) before the election, such
63	board or governing authority must amend the existing ordinance
64	or adopt a new ordinance either repealing the exemption or
65	adopting the new just value limitation effective January 1,
66	2025, on or before December 31, 2024. Notwithstanding s.
67	196.075(6), Florida Statutes, such ordinance must be delivered
68	to the property appraiser no later than January 15, 2025.
69	(c) Any ordinance that does not comport with the revised
70	just value limitation provided for in s. 196.075(2)(b), Florida
71	Statutes, by January 1, 2025, is deemed null and void effective
72	January 1, 2025.
73	(d) For a county or municipality that had an ordinance in
74	effect that granted the additional homestead exemption
75	authorized under s. 196.075(2)(b), Florida Statutes, for the
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76 2024 tax year and that adopts or amends an ordinance pursuant to 77 paragraph (a) or paragraph (b), persons receiving the exemption 78 for the 2024 tax year shall continue to receive the exemption 79 for the 2025 tax year without having to submit an additional 80 application, provided that the other conditions in s. 196.075, Florida Statutes, are met. 81 82 (2) This section is repealed December 31, 2025. 83 Section 3. This section and section 2 shall take effect on 84 July 1, 2023, and section 1 shall take effect on the effective 85 date of the amendment to the State Constitution proposed by HJR 159 or a similar joint resolution having substantially the same 86 87 specific intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an 88 89 earlier special election specifically authorized by law for that 90 purpose.

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