

By Senator Bernard

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A bill to be entitled
An act relating to a homestead exemption for persons
65 and older; amending s. 196.075, F.S.; expanding the
homestead exemption for persons 65 years and older to
include a total exemption of homestead property from
ad valorem taxation, other than for school district
levies, for certain persons whose household income
does not exceed a certain amount; amending s. 196.082,
F.S.; conforming provisions to changes made by the
act; authorizing the Department of Revenue to adopt
emergency rules; specifying the timeframe in which
such rules are effective and may be renewed; providing
applicability; providing a contingent effective date.

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

Section 1. Section 196.075, Florida Statutes, is amended to
read:

196.075 ~~Additional~~ Homestead exemption for persons 65 and
older.—

(1) As used in this section, the term:

(a) "Household" means a person or group of persons living
together in a room or group of rooms as a housing unit, but the
term does not include persons boarding in or renting a portion
of the dwelling.

(b) "Household income" means the adjusted gross income, as
defined in s. 62 of the United States Internal Revenue Code, of
all members of a household.

(2) ~~In accordance with s. 6(d), Art. VII of the State~~

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30 ~~Constitution, the board of county commissioners of any county or~~
31 ~~the governing authority of any municipality may adopt an~~
32 ~~ordinance to allow either or both of the following additional~~
33 ~~homestead exemptions:~~

34 ~~(a) Up to \$50,000 for a person who has the legal or~~
35 ~~equitable title to real estate and maintains thereon the~~
36 ~~permanent residence of the owner, who has attained age 65, and~~
37 ~~whose household income does not exceed \$20,000.~~

38 ~~(b) Any~~ The amount of the assessed value of the property
39 ~~for a person who has the legal or equitable title to real estate~~
40 ~~with a just value less than \$250,000, as determined in the first~~
41 ~~tax year that the owner applies and is eligible for the~~
42 ~~exemption, and who has maintained thereon the permanent~~
43 ~~residence of the owner for at least 5~~ 25 years, who has attained
44 ~~age 65, and whose household income does not exceed \$350,000 the~~
45 ~~income limitation prescribed in paragraph (a), as calculated in~~
46 ~~subsection (3), is entitled to a homestead exemption equal to~~
47 ~~the assessed value of the property, which shall apply to all ad~~
48 ~~valorem tax levies other than school district levies.~~

49 (3) The \$350,000 ~~\$20,000~~ income limitation shall be
50 adjusted annually, on January 1, by the percentage change in the
51 average cost-of-living index in the period January 1 through
52 December 31 of the immediate prior year compared with the same
53 period for the year prior to that. The index is the average of
54 the monthly consumer-price-index figures for the stated 12-month
55 period, relative to the United States as a whole, issued by the
56 United States Department of Labor.

57 (4) ~~An ordinance granting an additional homestead exemption~~
58 ~~as authorized by this section must meet the following~~

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59 ~~requirements.~~

60 ~~(a) It must be adopted under the procedures for adoption of~~
61 ~~a nonemergency ordinance specified in chapter 125 by a board of~~
62 ~~county commissioners or chapter 166 by a municipal governing~~
63 ~~authority, except that the exemption authorized by paragraph~~
64 ~~(2)(b) must be authorized by a super majority (a majority plus~~
65 ~~one) vote of the members of the governing body of the county or~~
66 ~~municipality granting such exemption.~~

67 ~~(b) It must specify that the exemption applies only to~~
68 ~~taxes levied by the unit of government granting the exemption.~~
69 ~~Unless otherwise specified by the county or municipality, this~~
70 ~~exemption will apply to all tax levies of the county or~~
71 ~~municipality granting the exemption, including dependent special~~
72 ~~districts and municipal service taxing units.~~

73 ~~(c) It must specify the amount of the exemption, which may~~
74 ~~not exceed the applicable amount specified in subsection (2). If~~
75 ~~the county or municipality specifies a different exemption~~
76 ~~amount for dependent special districts or municipal service~~
77 ~~taxing units, the exemption amount must be uniform in all~~
78 ~~dependent special districts or municipal service taxing units~~
79 ~~within the county or municipality.~~

80 ~~(d) It must require that a taxpayer claiming the exemption~~
81 ~~for the first time submit to the property appraiser, not later~~
82 ~~than March 1, a sworn statement of household income on a form~~
83 ~~prescribed by the Department of Revenue.~~

84 ~~(5)~~ The department shall ~~must~~ require by rule that the
85 filing of the statement be supported by copies of any federal
86 income tax returns for the prior year, any wage and earnings
87 statements (W-2 forms), any request for an extension of time to

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88 file returns, and any other documents it finds necessary, for
89 each member of the household, to be submitted for inspection by
90 the property appraiser. The taxpayer's sworn statement must
91 ~~shall~~ attest to the accuracy of the documents and grant
92 permission to allow review of the documents if requested by the
93 property appraiser. Once the documents have been inspected by
94 the property appraiser, they must ~~shall~~ be returned to the
95 taxpayer or otherwise destroyed. Annually, the property
96 appraiser shall notify each taxpayer of the adjusted income
97 limitation set forth in subsection (3). The taxpayer must notify
98 the property appraiser by May 1 if his or her household income
99 exceeds the most recent adjusted income limitation. The property
100 appraiser may conduct random audits of the taxpayers' sworn
101 statements to ensure the accuracy of the household income
102 reported. If selected for audit, a taxpayer must ~~shall~~ execute
103 Internal Revenue Service Form 8821 or 4506, which authorizes the
104 Internal Revenue Service to release tax information to the
105 property appraiser's office. All reviews conducted in accordance
106 with this section must ~~shall~~ be completed on or before June 1.
107 The property appraiser may not grant the exemption if the
108 required documentation requested is not provided.

109 ~~(6) The board of county commissioners or municipal~~
110 ~~governing authority must deliver a copy of any ordinance adopted~~
111 ~~under this section to the property appraiser no later than~~
112 ~~December 1 of the year prior to the year the exemption will take~~
113 ~~effect. If the ordinance is repealed, the board of county~~
114 ~~commissioners or municipal governing authority shall notify the~~
115 ~~property appraiser no later than December 1 of the year prior to~~
116 ~~the year the exemption expires.~~

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~~(7) Those persons entitled to the homestead exemption in s. 196.031 may apply for and receive an additional homestead exemption as provided in this section. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. 196.131 and 196.161, if applicable.~~

~~(5)(8)~~ If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

~~(6)(9)~~ (a) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser must ~~shall~~ serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and ~~is~~ situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

(b) If the additional homestead exemption under this section is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and

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interest. Back taxes shall apply only as follows:

1. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission voluntarily discloses to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

2. If the person who received the additional homestead exemption under this section as a result of a clerical mistake or omission does not voluntarily disclose to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, back taxes shall be due for any year or years that the owner was not entitled to the limitation within the 5 years before the property appraiser notified the owner of the mistake or omission.

3. The property appraiser shall serve upon an owner that owes back taxes under subparagraph 2. a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property must be identified in the notice of tax lien. The property appraiser must include with such notice information explaining why the owner is not entitled to the limitation, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

Section 2. Subsection (1) of section 196.082, Florida

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Statutes, is amended to read:

196.082 Discounts for disabled veterans; surviving spouse carryover.—

(1) Each veteran who is age 65 or older, ~~and~~ is partially or totally permanently disabled, and does not qualify for the exemption under s. 196.075 shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property that the veteran owns and resides in if:

(a) The disability was combat-related; and

(b) The veteran was honorably discharged upon separation from military service.

Section 3. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act.

(2) Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 4. The amendments made by this act to ss. 196.075 and 196.082, Florida Statutes, first apply to the 2027 tax roll.

Section 5. This act shall take effect on the effective date of the amendment to the State Constitution proposed by SJR 270 or a similar joint resolution having substantially the same specific intent and purpose, if such amendment to the State Constitution is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.