

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 | (2) Those persons entitled to and receiving the homestead
 38 | exemption under s. 196.031 may apply for and receive the
 39 | assessment limitation provided under this section.

40 | (3) If title is held jointly with right of survivorship,
 41 | the person residing on the property and otherwise qualifying may
 42 | receive the entire amount of the assessment limitation provided
 43 | under this section.

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

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,
61 and interest. Such a lien is subject to the procedures and
62 provisions set forth in s. 196.161(3).

63 (5) This section first applies to the 2023 property tax
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.