

By Senators Diaz-Balart and Horne

37-313A-99

1 A bill to be entitled
2 An act relating to homestead exemption;
3 creating s. 196.075, F.S.; authorizing boards
4 of county commissioners and municipal governing
5 authorities to grant by ordinance an additional
6 homestead exemption for persons 65 and older
7 whose household income does not exceed a
8 specified amount; defining the terms
9 "household" and "income"; providing
10 requirements for the ordinances; providing an
11 effective date.

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

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15 Section 1. Section 196.075, Florida Statutes, is
16 created to read:

17 196.075 Additional homestead exemption for persons 65
18 and older.--

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

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

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

27 (2) In accordance with s. 6(f), Art. VII of the State
28 Constitution, the board of county commissioners of any county
29 or the governing authority of any municipality may adopt an
30 ordinance to allow an additional homestead exemption of up to
31 \$25,000 for any person who has the legal or equitable title to

1 real estate and maintains thereon the permanent residence of
2 the owner, who has attained age 65, and whose household income
3 does not exceed \$20,000.

4 (3) Beginning January 1, 2001, the \$20,000 income
5 limitation will be increased by the percentage change in the
6 Consumer Price Index for All Urban Consumers, U.S. City
7 Average, all items 1967=100, or successor reports for the
8 preceding calendar year as initially reported by the United
9 States Department of Labor, Bureau of Labor Statistics.

10 (4) An ordinance granting additional homestead
11 exemption as authorized by this section must meet the
12 following requirements:

13 (a) It must be adopted under the procedures for
14 adoption of a nonemergency ordinance specified in chapter 125
15 by a board of county commissioners, or chapter 166 by a
16 municipal governing authority.

17 (b) It must specify that the exemption applies only to
18 taxes levied by the unit of government granting the exemption.
19 Unless otherwise specified, this exemption will apply to all
20 tax levies of the county or municipality granting the
21 exemption.

22 (c) It must specify the amount of the exemption, which
23 may not exceed \$25,000.

24 (d) It must require that a taxpayer claiming the
25 exemption annually submit to the property appraiser, not later
26 than March 1, a sworn statement of household income on a form
27 prescribed by the Department of Revenue. The department shall
28 require by rule that the filing of the statement be supported
29 by copies of federal income tax returns for the prior year,
30 wage and earnings statements (W-2 forms), and other documents
31 it finds necessary, for each member of the household. The

1 taxpayer's statement shall attest to the accuracy of such
2 copies. The property appraiser may not grant the exemption
3 without the required documentation.
4 (4) The board of county commissioners or municipal
5 governing authority must deliver a copy of any ordinance
6 adopted under this section to the property appraiser no later
7 than December 1 of the year prior to the year the exemption
8 will take effect. If the ordinance is repealed, the board of
9 county commissioners or municipal governing authority shall
10 notify the property appraiser no later than December 1 of the
11 year prior to the year the exemption expires.

12 Section 2. This act shall take effect July 1, 1999.

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15 SENATE SUMMARY

16 Authorizes boards of county commissioners and municipal
17 governing authorities to grant by ordinance an additional
18 homestead exemption of up to \$25,000 for persons 65 and
19 older whose household income does not exceed \$20,000,
20 adjusted annually for changes in the Consumer Price
21 Index.
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