

By the Committee on Fiscal Resource and Senator Diaz-Balart

314-1617B-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 "household 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) "Household income" means the adjusted gross
25 income, as defined in s. 62 of the United States Internal
26 Revenue Code, 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 shall be adjusted annually, on January 1, by the
6 percentage change in the average cost-of-living index in the
7 period January 1 through December 31 of the immediate prior
8 year compared with the same period for the year prior to that.
9 The index is the average of the monthly consumer-price-index
10 figures for the stated 12-month period, relative to the United
11 States as a whole, issued by the United States Department of
12 Labor.

13 (4) An ordinance granting additional homestead
14 exemption as authorized by this section must meet the
15 following requirements:

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

20 (b) It must specify that the exemption applies only to
21 taxes levied by the unit of government granting the exemption.
22 Unless otherwise specified by the county or municipality, this
23 exemption will apply to all tax levies of the county or
24 municipality granting the exemption, including dependent
25 special districts and municipal service taxing units.

26 (c) It must specify the amount of the exemption, which
27 may not exceed \$25,000. If the county or municipality
28 specifies a different exemption amount for dependent special
29 districts or municipal service taxing units the exemption
30 amount must be uniform in all dependent special districts or
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1 municipal service taxing units within the county or
2 municipality.

3 (d) It must require that a taxpayer claiming the
4 exemption annually submit to the property appraiser, not later
5 than March 1, a sworn statement of household income on a form
6 prescribed by the Department of Revenue.

7 (5) The department must require by rule that the
8 filing of the statement be supported by copies of any federal
9 income tax returns for the prior year, any wage and earnings
10 statements (W-2 forms), and any other documents it finds
11 necessary, for each member of the household, to be submitted
12 by June 1. The taxpayer's statement shall attest to the
13 accuracy of such copies. The property appraiser may not grant
14 the exemption without the required documentation.

15 (6) The board of county commissioners or municipal
16 governing authority must deliver a copy of any ordinance
17 adopted under this section to the property appraiser no later
18 than December 1 of the year prior to the year the exemption
19 will take effect. If the ordinance is repealed, the board of
20 county commissioners or municipal governing authority shall
21 notify the property appraiser no later than December 1 of the
22 year prior to the year the exemption expires.

23 (7) Those persons entitled to the homestead exemption
24 in s. 196.031 may apply for and receive an additional
25 homestead exemption as provided in this section. Receipt of
26 the additional homestead exemption provided for in this
27 section shall be subject to the provisions of ss. 196.131 and
28 196.161, if applicable.

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

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

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5 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
6 COMMITTEE SUBSTITUTE FOR
7 SB 184

8 The definition of "income" is changed to the definition of
9 "household income."

10 The description of the cost of living adjustment is made
11 consistent with other statutory references.

12 The amount of exemption provided for dependent special
13 districts and MSTUs is clarified.

14 The process of applying for the exemption is clarified.

15 A provision is added to make it clear that property owners
16 eligible for the homestead exemption under s. 196.031 may
17 apply for and receive the additional homestead exemption, and
18 that penalties provided in s. 196.131, F.S. and s. 196.161,
19 F.S., apply to the additional homestead exemption.

20 It provides that one spouse may receive the entire amount of
21 the additional homestead exemption if title is held jointly
22 with right of survivorship.
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