

By Representative C. Green

1 A bill to be entitled
2 An act relating to homestead tax exemptions;
3 amending s. 196.011, F.S.; deleting
4 requirements for social security numbers to be
5 included on applications for homestead
6 exemptions; providing an effective date.
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8 Be It Enacted by the Legislature of the State of Florida:
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10 Section 1. Subsections (1), (11), and (12) of section
11 196.011, Florida Statutes, 1998 Supplement, are amended to
12 read:

13 196.011 Annual application required for exemption.--

14 (1)~~(a)~~ Every person or organization who, on January 1,
15 has the legal title to real or personal property, except
16 inventory, which is entitled by law to exemption from taxation
17 as a result of its ownership and use shall, on or before March
18 1 of each year, file an application for exemption with the
19 county property appraiser, listing and describing the property
20 for which exemption is claimed and certifying its ownership
21 and use. The Department of Revenue shall prescribe the forms
22 upon which the application is made. Failure to make
23 application, when required, on or before March 1 of any year
24 shall constitute a waiver of the exemption privilege for that
25 year, except as provided in subsection (7) or subsection (8).

26 ~~(b) The form to apply for an exemption under s.~~
27 ~~196.031, s. 196.081, s. 196.091, s. 196.101, or s. 196.202~~
28 ~~must include a space for the applicant to list the social~~
29 ~~security number of the applicant and of the applicant's~~
30 ~~spouse, if any. If an applicant files a timely and otherwise~~
31 ~~complete application, and omits the required social security~~

1 ~~numbers, the application is incomplete. In that event, the~~
2 ~~property appraiser shall contact the applicant, who may refile~~
3 ~~a complete application by April 1. Failure to file a complete~~
4 ~~application by that date constitutes a waiver of the exemption~~
5 ~~privilege for that year, except as provided in subsection (7)~~
6 ~~or subsection (8).~~

7 ~~(11) For exemptions enumerated in paragraph (1)(b),~~
8 ~~granted for the 2000 tax year and thereafter, social security~~
9 ~~numbers of the applicant and the applicant's spouse, if any,~~
10 ~~are required and must be submitted to the department.~~
11 ~~Applications filed pursuant to subsection (5) or subsection~~
12 ~~(6) may be required to include social security numbers of the~~
13 ~~applicant and the applicant's spouse, if any, and shall~~
14 ~~include such information if filed for the 2000 tax year or~~
15 ~~thereafter. For counties where the annual application~~
16 ~~requirement has been waived, property appraisers may require~~
17 ~~refiling of an application to obtain such information.~~

18 (11)~~(12)~~ Notwithstanding subsection (1), when the
19 owner of property otherwise entitled to a religious exemption
20 from ad valorem taxation fails to timely file an application
21 for exemption, and because of a misidentification of property
22 ownership on the property tax roll the owner is not properly
23 notified of the tax obligation by the property appraiser and
24 the tax collector, the owner of the property may file an
25 application for exemption with the property appraiser. The
26 property appraiser must consider the application, and if he or
27 she determines the owner of the property would have been
28 entitled to the exemption had the property owner timely
29 applied, the property appraiser must grant the exemption. Any
30 taxes assessed on such property shall be canceled, and if
31 paid, refunded. Any tax certificates outstanding on such

1 property shall be canceled and refund made pursuant to s.
2 197.432(10).

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

7 Deletes a requirement that an applicant for homestead tax
8 exemption must provide his or her social security number.
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