

By Representative Villalobos

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; providing definitions;  
9           providing requirements for such ordinances;  
10          providing a contingent effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

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

16           196.075 Additional homestead exemption for persons 65  
17 and older.--

18           (1) As used in this section:

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

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

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

1 the owner, who has attained age 65, and whose household income  
2 does not exceed \$20,000.

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

6 (a) It must be adopted pursuant to the procedures for  
7 adoption of a nonemergency ordinance specified in chapter 125  
8 by a board of county commissioners, or chapter 166 by a  
9 municipal governing authority.

10 (b) It must specify that the exemption applies only to  
11 taxes levied by the unit of government granting the exemption.

12 (c) It must specify the amount of the exemption, which  
13 shall not exceed \$25,000.

14 (d) It must provide for an annual adjustment on  
15 January 1 of the income limitation specified in subsection (2)  
16 by the percentage change in the Consumer Price Index for All  
17 Urban Consumers, U.S. City Average, all items 1967=100, or  
18 successor reports for the preceding calendar year as initially  
19 reported by the United States Department of Labor, Bureau of  
20 Labor Statistics.

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

31 (f) It must take effect on January 1.

