

By the Committees on General Government Appropriations,  
Real Property & Probate and 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; 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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