

By Senators Gutman and Meek

34-423A-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 a
11 penalty; providing an 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. When the household includes a husband
24 and wife and they file a joint income tax return, their income
25 is the joint income as reported to the Internal Revenue
26 Service, if they file separate income tax returns, their
27 income is the total of the two separate returns.

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

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1 (2) In accordance with s. 6(f), Art. VII of the State
2 Constitution, the board of county commissioners of any county
3 or the governing authority of any municipality may adopt an
4 ordinance to allow an additional homestead exemption of up to
5 \$25,000 for any person who has the legal or equitable title to
6 real estate and maintains thereon the permanent residence of
7 the owner, who has attained age 65, and whose household income
8 does not exceed \$20,000.

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

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

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

22 (b) It must specify that the exemption applies only to
23 taxes levied by the unit of government granting the exemption.
24 Unless otherwise specified, this exemption will apply to all
25 tax levies of the county or municipality granting the
26 exemption.

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

29 (d) It must require that a taxpayer claiming the
30 exemption annually submit to the property appraiser, not later
31 than March 1, a sworn statement of household income on a form

1 prescribed by the Department of Revenue. The property
2 appraiser may not grant the exemption without the required
3 documentation.
4 (5) 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 (6) It is a felony of the third degree, punishable as
13 provided in s. 775.082, s. 775.083, or 775.084, to file a
14 false statement of eligibility for an additional homestead
15 exemption under this section.

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

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19 SENATE SUMMARY

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