

By the Committee on Finance & Taxation and Representative
Albright

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 for annual adjustment of the income
10 limitation; providing requirements for such
11 ordinances; requiring certain documentation of
12 income; providing application when title is
13 held jointly with right of survivorship;
14 providing an effective date.

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16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Section 196.075, Florida Statutes, is
19 created to read:

20 196.075 Additional homestead exemption for persons 65
21 and older.--

22 (1) As used in this section:

23 (a) "Household" means a person or group of persons
24 living together in a room or group of rooms as a housing unit,
25 but the term does not include persons boarding in or renting a
26 portion of the dwelling.

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

30 (2) In accordance with s. 6(f), Art. VII of the State
31 Constitution, the board of county commissioners of any county

1 or the governing authority of any municipality may adopt an
2 ordinance to allow an additional homestead exemption of up to
3 \$25,000 for any person who has the legal or equitable title to
4 real estate and maintains thereon the permanent residence of
5 the owner, who has attained age 65, and whose household income
6 does not exceed \$20,000.

7 (3) Beginning January 1, 2001, the \$20,000 income
8 limitation shall be adjusted annually on January 1, by the
9 percentage change in the average cost-of-living index in the
10 period January 1 through December 31 of the immediate prior
11 year compared with the same period for the year prior to that.
12 The index is the average of the monthly consumer price index
13 figures for the stated 12-month period, relative to the United
14 States as a whole, issued by the United States Department of
15 Labor.

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

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

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

29 (c) It must specify the amount of the exemption, which
30 shall not exceed \$25,000. If the county or municipality
31 specifies a different exemption amount for dependent special

1 districts or municipal service taxing units, the exemption
2 amount must be uniform in all dependent special districts or
3 municipal service taxing units within the county or
4 municipality.

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

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

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

25 (7) Those persons entitled to the homestead exemption
26 under s. 196.031 may apply for and receive an additional
27 homestead exemption as provided in this section.

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

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

HOUSE SUMMARY

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