

By Senators Cowin, Brown-Waite, Clary, McKay and Mitchell

11-95-99

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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