

By Senator Cowin

11-818-00

1 A bill to be entitled
 2 An act relating to homestead tax exemptions;
 3 amending s. 196.011, F.S.; removing
 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), (12), and (13) of
 11 section 196.011, Florida Statutes, are amended to read:

12 196.011 Annual application required for exemption.--

13 (1)~~(a)~~ Every person or organization who, on January 1,
 14 has the legal title to real or personal property, except
 15 inventory, which is entitled by law to exemption from taxation
 16 as a result of its ownership and use shall, on or before March
 17 1 of each year, file an application for exemption with the
 18 county property appraiser, listing and describing the property
 19 for which exemption is claimed and certifying its ownership
 20 and use. The Department of Revenue shall prescribe the forms
 21 upon which the application is made. Failure to make
 22 application, when required, on or before March 1 of any year
 23 shall constitute a waiver of the exemption privilege for that
 24 year, except as provided in subsection (7) or subsection (8).

25 ~~(b) The form to apply for an exemption under s.~~
 26 ~~196.031, s. 196.081, s. 196.091, s. 196.101, or s. 196.202~~
 27 ~~must include a space for the applicant to list the social~~
 28 ~~security number of the applicant and of the applicant's~~
 29 ~~spouse, if any. If an applicant files a timely and otherwise~~
 30 ~~complete application, and omits the required social security~~
 31 ~~numbers, the application is incomplete. In that event, the~~

1 ~~property appraiser shall contact the applicant, who may refile~~
2 ~~a complete application by April 1. Failure to file a complete~~
3 ~~application by that date constitutes a waiver of the exemption~~
4 ~~privilege for that year, except as provided in subsection (7)~~
5 ~~or subsection (8).~~

6 ~~(11) For exemptions enumerated in paragraph (1)(b),~~
7 ~~granted for the 2000 tax year and thereafter, social security~~
8 ~~numbers of the applicant and the applicant's spouse, if any,~~
9 ~~are required and must be submitted to the department.~~

10 ~~Applications filed pursuant to subsection (5) or subsection~~
11 ~~(6) may be required to include social security numbers of the~~
12 ~~applicant and the applicant's spouse, if any, and shall~~
13 ~~include such information if filed for the 2000 tax year or~~
14 ~~thereafter. For counties where the annual application~~
15 ~~requirement has been waived, property appraisers may require~~
16 ~~refiling of an application to obtain such information.~~

17 ~~(11)(12)~~ (11) Notwithstanding subsection (1), when the
18 owner of property otherwise entitled to a religious exemption
19 from ad valorem taxation fails to timely file an application
20 for exemption, and because of a misidentification of property
21 ownership on the property tax roll the owner is not properly
22 notified of the tax obligation by the property appraiser and
23 the tax collector, the owner of the property may file an
24 application for exemption with the property appraiser. The
25 property appraiser must consider the application, and if he or
26 she determines the owner of the property would have been
27 entitled to the exemption had the property owner timely
28 applied, the property appraiser must grant the exemption. Any
29 taxes assessed on such property shall be canceled, and if
30 paid, refunded. Any tax certificates outstanding on such

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1 property shall be canceled and refund made pursuant to s.
2 197.432(10).
3 (12)~~(13)~~ Notwithstanding subsection (1), when a
4 property owner that qualifies as a charitable organization
5 under s. 501(c)(3) of the Internal Revenue Code is otherwise
6 entitled to a charitable exemption from ad valorem taxation
7 for the 1994 tax year and fails to timely file an application
8 for exemption due to an inadvertent error, the property owner
9 may file an application for exemption with the property
10 appraiser. The property appraiser must consider the
11 application and, if he or she determines the owner of the
12 property would have been entitled to the exemption had the
13 property owner timely applied, the property appraiser must
14 grant the exemption. Any taxes assessed on such property shall
15 be canceled and, if paid, refunded. Any tax certificates
16 outstanding on such property shall be canceled and refund made
17 pursuant to s. 197.432(10). This subsection shall expire 1
18 year after the date it takes effect.

19 Section 2. This act shall take effect July 1, 2000.

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SENATE SUMMARY

Removes a requirement that an applicant for homestead tax exemption must provide his or her social security number.