

By Representative Needelman

1                                   A bill to be entitled  
 2           An act relating to the additional homestead  
 3           exemption for persons 65 and older; amending s.  
 4           196.075, F.S., which allows counties and  
 5           municipalities to grant such exemption;  
 6           providing requirements with respect to the  
 7           taxpayer's statement of household income and  
 8           supporting documents; revising the submission  
 9           date for such documents; authorizing random  
 10          audits of such statements; providing  
 11          requirements with respect to release of tax  
 12          information to the property appraiser;  
 13          providing procedures and requirements for  
 14          property appraisers to serve notice of intent  
 15          to record a tax lien on certain property under  
 16          certain circumstances; providing for penalties  
 17          and interest; providing an exception; providing  
 18          an effective date.

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

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 22           Section 1. Subsection (5) of section 196.075, Florida  
 23           Statutes, is amended, and subsection (9) is added to said  
 24           section, to read:

25           196.075 Additional homestead exemption for persons 65  
 26           and older.--

27           (5) The department must require by rule that the  
 28           filing of the statement be supported by copies of any federal  
 29           income tax returns for the prior year, any wage and earnings  
 30           statements (W-2 forms), any request for an extension of time  
 31           to file returns, and any other documents it finds necessary,

1 for each member of the household, to be submitted by April 15  
2 for inspection by the property appraiser ~~June 1~~. The  
3 taxpayer's sworn statement shall attest to the accuracy of the  
4 documents and grant permission to allow review of the  
5 documents if requested by the property appraiser. Once the  
6 documents have been inspected by the property appraiser, they  
7 shall be returned to the taxpayer or otherwise destroyed. The  
8 property appraiser is authorized to generate random audits of  
9 the taxpayers' sworn statements to ensure the accuracy of the  
10 household income reported. If so selected for audit, a  
11 taxpayer shall execute Internal Revenue Service Form 8821 or  
12 4506, which authorizes the Internal Revenue Service to release  
13 tax information to the property appraiser's office. All  
14 reviews conducted in accordance with this section shall be  
15 completed on or before June 1 ~~such copies~~. The property  
16 appraiser may not grant or renew the exemption if ~~without~~ the  
17 required documentation requested is not provided.

18 (9) Upon a determination by the property appraiser  
19 that, for any year within the immediately preceding 10 years,  
20 a person who was not entitled to the additional homestead  
21 exemption under this section claimed and was granted such  
22 exemption, the property appraiser shall serve upon such person  
23 a notice of intent to record in the public records of the  
24 county a notice of tax lien against any property owned by such  
25 person in the county. Such property shall be identified in the  
26 notice of tax lien and shall be subject to all the taxes which  
27 would have otherwise been due on such property but for the  
28 operation of this section, plus a penalty of 50 percent of  
29 such unpaid taxes for each year and 15 percent interest per  
30 annum on such unpaid taxes. However, if such exemption is or  
31 was improperly granted as a result of a clerical mistake or

1 omission by the property appraiser, the person improperly  
2 receiving the exemption shall not be assessed any penalty and  
3 interest. Before any such lien may be filed, the person  
4 notified under this subsection shall be given 30 days to pay  
5 the taxes, penalties, and interest. Such liens shall be  
6 subject to the procedures and provisions of s. 196.161(3).

7 Section 2. This act shall take effect January 1, 2003.

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10 HOUSE SUMMARY

11 Provides requirements with respect to the taxpayer's  
12 statement of household income and supporting documents  
13 required in connection with the additional homestead  
14 exemption for persons 65 and older which counties and  
15 municipalities may grant. Revises the submission date for  
16 such documents. Authorizes random audits of such  
17 statements and provides requirements with respect to  
18 release of tax information to the property appraiser.  
19 Provides procedures and requirements for property  
20 appraisers to serve notice of intent to record a tax lien  
21 on property the owner of which claimed and was granted  
22 the exemption without entitlement. Provides for penalties  
23 and interest.  
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