

By the Council for Smarter Government and 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; providing that  
10          submission of documentation is not required  
11          under specified conditions; authorizing random  
12          audits of such statements; providing  
13          requirements with respect to release of tax  
14          information to the property appraiser;  
15          providing procedures and requirements for  
16          property appraisers to serve notice of intent  
17          to record a tax lien on certain property under  
18          certain circumstances; providing for penalties  
19          and interest; providing an exception; providing  
20          an effective date.

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22   Be It Enacted by the Legislature of the State of Florida:  
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24           Section 1. Subsection (5) of section 196.075, Florida  
25   Statutes, is amended, and subsection (9) is added to said  
26   section, to read:

27           196.075 Additional homestead exemption for persons 65  
28   and older.--

29           (5) The department must require by rule that the  
30   filing of the statement be supported by copies of any federal  
31   income tax returns for the prior year, any wage and earnings

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

23 (9) Upon a determination by the property appraiser  
24 that, for any year within the immediately preceding 10 years,  
25 a person who was not entitled to the additional homestead  
26 exemption under this section claimed and was granted such  
27 exemption, the property appraiser shall serve upon such person  
28 a notice of intent to record in the public records of the  
29 county a notice of tax lien against any property owned by such  
30 person in the county. Such property shall be identified in the  
31 notice of tax lien and shall be subject to all the taxes which

1 would have otherwise been due on such property but for the  
2 operation of this section, plus a penalty of 50 percent of  
3 such unpaid taxes for each year and 15 percent interest per  
4 annum on such unpaid taxes. However, if such exemption is or  
5 was improperly granted as a result of a clerical mistake or  
6 omission by the property appraiser, the person improperly  
7 receiving the exemption shall not be assessed any penalty and  
8 interest. Before any such lien may be filed, the person  
9 notified under this subsection shall be given 30 days to pay  
10 the taxes, penalties, and interest. Such liens shall be  
11 subject to the procedures and provisions of s. 196.161(3).

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