

By Senator Futch

18-1079-02

See HB

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 penalties and providing for a lien  
14          for improperly taking such an exemption;  
15          providing for notice and procedures relating to  
16          such a lien; providing an effective date.

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

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20           Section 1. Subsection (5) of section 196.075, Florida  
21 Statutes, is amended, and subsection (9) is added to that  
22 section, to read:

23           196.075 Additional homestead exemption for persons 65  
24 and older.--

25           (5) The department must require by rule that the  
26 filing of the statement be supported by copies of any federal  
27 income tax returns for the prior year, any wage and earnings  
28 statements (W-2 forms), any request for an extension of time  
29 to file returns, and any other documents it finds necessary,  
30 for each member of the household, to be submitted by April 15  
31 for inspection by the property appraiser ~~June 1~~. The

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

16 (9) If the property appraiser determines that for any  
17 year within the immediately previous 10 years a person who was  
18 not entitled to the additional homestead exemption under this  
19 section was granted such an exemption, the property appraiser  
20 shall serve upon the owner a notice of intent to record in the  
21 public records of the county a notice of tax lien against any  
22 property owned by that person in the county, and that property  
23 must be identified in the notice of tax lien. Any property  
24 that is owned by the taxpayer and is situated in this state is  
25 subject to the taxes exempted by the improper homestead  
26 exemption, plus a penalty of 50 percent of the unpaid taxes  
27 for each year and interest at a rate of 15 percent per annum.  
28 However, if such an exemption is improperly granted as a  
29 result of a clerical mistake or omission by the property  
30 appraiser, the person who improperly received the exemption  
31 may not be assessed a penalty and interest. Before any such

1 lien may be filed, the owner must be given 30 days within  
2 which to pay the taxes, penalties, and interest. Such a lien  
3 is subject to the procedures and provisions set forth in s.  
4 196.161(3).

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

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8 SENATE SUMMARY

9  
10 Provides requirements with respect to the taxpayer's  
11 statement of household income and supporting documents  
12 required in connection with the additional homestead  
13 exemption for persons 65 and older which counties and  
14 municipalities may grant. Revises the submission date for  
15 such documents. Authorizes random audits of such  
16 statements and provides requirements with respect to  
17 release of tax information to the property appraiser.  
18 Provides for penalties and a lien on property for  
19 taxpayers who improperly take this exemption. Provides  
20 for notice and procedures relating to such a lien.  
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