

1
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.

17

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

19

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~~ for
31 inspection by the property appraiser June 1. The taxpayer's

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

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

1 result of a clerical mistake or omission by the property
2 appraiser, the person who improperly received the exemption
3 may not be assessed a penalty and interest. Before any such
4 lien may be filed, the owner must be given 30 days within
5 which to pay the taxes, penalties, and interest. Such a lien
6 is subject to the procedures and provisions set forth in s.
7 196.161(3).

8 Section 2. This act shall take effect January 1, 2003.
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31