

HB 1499

2004

A bill to be entitled

An act relating to homestead exemptions; creating s. 196.0751, F.S.; authorizing counties and municipalities to provide by ordinance an additional homestead exemption of up to \$25,000 to public school classroom teachers; providing ordinance requirements; requiring the Department of Revenue to adopt certain rules; requiring the ordinance to be provided to the property appraiser; requiring notification of the property appraiser if the ordinance is repealed; providing criteria and requirements for receiving the exemption; providing for tax liens against property of persons receiving the exemption without entitlement; providing a contingent effective date.

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

Section 1. Section 196.0751, Florida Statutes, is created to read:

196.0751 Additional homestead exemption for persons who are classroom teachers in grades kindergarten through 12 in a public school.--

(1) In accordance with s. 6(g), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow an additional homestead exemption of up to \$25,000 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and is a classroom teacher in grades kindergarten through 12 in a public school.

30 (2) An ordinance granting additional homestead exemption
 31 as authorized by this section must meet the following
 32 requirements:

33 (a) It must be adopted under the procedures for adoption
 34 of a nonemergency ordinance specified in chapter 125 by a board
 35 of county commissioners or chapter 166 by a municipal governing
 36 authority.

37 (b) It must specify that the exemption applies only to
 38 taxes levied by the unit of government granting the exemption.
 39 Unless otherwise specified by the county or municipality, this
 40 exemption will apply to all tax levies of the county or
 41 municipality granting the exemption, including dependent special
 42 districts and municipal service taxing units.

43 (c) It must specify the amount of the exemption, which may
 44 not exceed \$25,000. If the county or municipality specifies a
 45 different exemption amount for dependent special districts or
 46 municipal service taxing units, the exemption amount must be
 47 uniform in all dependent special districts or municipal service
 48 taxing units within the county or municipality.

49 (d) It must require that a taxpayer claiming the exemption
 50 annually submit to the property appraiser, not later than August
 51 1, a sworn statement and documentation that the person is
 52 actively participating as a classroom teacher in grades
 53 kindergarten through 12 in a public school, on a form prescribed
 54 by the Department of Revenue. The ordinance must also specify
 55 the appropriate documentation or method of proof that the person
 56 is employed by a school district as a classroom teacher in
 57 grades kindergarten through 12 in a public school.

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58 (3) The department must require by rule that the filing of
 59 the statement be supported by copies of any appropriate
 60 employment documentation provided by the district school board
 61 evidencing such person as being employed by the school district
 62 as a classroom teacher in grades kindergarten through 12 in a
 63 public school in the district, to be submitted for inspection by
 64 the property appraiser. The taxpayer's sworn statement shall
 65 attest to the accuracy of the documents and grant permission to
 66 allow review of the documents if requested by the property
 67 appraiser. Submission of supporting documentation is required
 68 for the renewal of an exemption under this section. Once the
 69 documents have been inspected by the property appraiser, they
 70 shall be returned to the taxpayer or otherwise destroyed. All
 71 reviews conducted in accordance with this section shall be
 72 completed on or before June 1. The property appraiser may not
 73 grant or renew the exemption if the required documentation is
 74 not provided.

75 (4) The board of county commissioners or municipal
 76 governing authority must deliver a copy of any ordinance adopted
 77 under this section to the property appraiser no later than
 78 December 1 of the year prior to the year the exemption will take
 79 effect. If the ordinance is repealed, the board of county
 80 commissioners or municipal governing authority shall notify the
 81 property appraiser no later than December 1 of the year prior to
 82 the year the exemption expires.

83 (5) Those persons entitled to the homestead exemption in
 84 s. 196.031 may apply for and receive an additional homestead
 85 exemption as provided in this section. Receipt of the additional
 86 homestead exemption provided for in this section shall be

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87 subject to the provisions of ss. 196.131 and 196.161, if
 88 applicable.

89 (6) If title is held jointly with right of survivorship,
 90 the person residing on the property and otherwise qualifying may
 91 receive the entire amount of the additional homestead exemption.

92 (7) If the property appraiser determines that for any year
 93 within the immediately previous 10 years a person who was not
 94 entitled to the additional homestead exemption under this
 95 section was granted such an exemption, the property appraiser
 96 shall serve upon the owner a notice of intent to record in the
 97 public records of the county a notice of tax lien against any
 98 property owned by that person in the county, and that property
 99 must be identified in the notice of tax lien. Any property that
 100 is owned by the taxpayer and is situated in this state is
 101 subject to the taxes exempted by the improper homestead
 102 exemption, plus a penalty of 50 percent of the unpaid taxes for
 103 each year and interest at a rate of 15 percent per annum.
 104 However, if such an exemption is improperly granted as a result
 105 of a clerical mistake or omission by the property appraiser, the
 106 person who improperly received the exemption may not be assessed
 107 a penalty and interest. Before any such lien may be filed, the
 108 owner must be given 30 days within which to pay the taxes,
 109 penalties, and interest. Such a lien is subject to the
 110 procedures and provisions set forth in s. 196.161(3).

111 Section 2. This act shall take effect January 1, 2005, if
 112 HJR 691 or similar legislation proposing to amend the State
 113 Constitution to authorize or remove impediment to enactment by
 114 the Legislature of the provisions of this act is adopted in the
 115 same legislative session or an extension thereof and is approved

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116 | by the electors of this state at the election specified in HJR
117 | 691 or such other legislation.