A bill to be entitled

An act relating to homestead exemptions; creating s. 196.0752, F.S.; authorizing counties and municipalities to provide by ordinance an additional homestead exemption of up to $25,000 to persons who have certain elderly parents living with them instead of in certain facilities for the elderly; 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to be provided to the property appraiser; requiring notification of the property appraiser if the ordinance is repealed; providing criteria and requirements for receiving the exemption; providing for tax liens against property of persons receiving the exemption without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 196.0752, Florida Statutes, is created to read:

196.0752 Additional homestead exemption for persons whose parents aged 65 or older live with them instead of being placed in a facility for the elderly.--

(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 who has at least one parent who is age 65 or older living in such residence with such person instead of being placed in a nursing home, assisted living facility, or other facility for the elderly.

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

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

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

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

(d) It must require that a taxpayer claiming the exemption annually submit to the property appraiser, not later than March 1, a sworn statement that the person has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner and that at least one parent of such person is age 65 or older and lives in such residence with such person instead of being placed in a nursing home, assisted living facility, or other facility for the elderly, on a form prescribed by the Department of Revenue. The ordinance must also specify the appropriate documentation or method of proof that the person’s parent is at least 65 years of age and is living in the persons’ residence instead of being placed in a nursing home, assisted living facility, or other facility for the elderly.

(3) The department must require by rule that the filing of the statement be supported by copies of any appropriate documentation or method of proof required by the ordinance and be submitted for inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is required for the renewal of an exemption under this section. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided.

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

property appraiser no later than December 1 of the year prior to the year the exemption expires.

(5) Those persons entitled to the homestead exemption in s. 196.031 may apply for and receive an additional homestead exemption as provided in this section. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. 196.131 and 196.161, if applicable.

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

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

<u>penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).</u>

Section 2. This act shall take effect January 1, 2005, if HJR 763 or similar legislation proposing to amend the State Constitution to authorize or remove impediment to enactment by the Legislature of the provisions of this act is adopted in the same legislative session or an extension thereof and is approved by the electors of this state at the election specified in HJR 763 or such other legislation.