

By Senator Campbell

32-686A-04

See HB 1501

1 A bill to be entitled
2 An act relating to homestead exemptions;
3 creating s. 196.0752, F.S.; authorizing
4 counties and municipalities to provide by
5 ordinance an additional homestead exemption of
6 up to \$25,000 to persons who have certain
7 elderly parents living with them instead of in
8 certain facilities for the elderly; providing
9 ordinance requirements; requiring the
10 Department of Revenue to adopt certain rules;
11 requiring the ordinance to be provided to the
12 property appraiser; requiring notification of
13 the property appraiser if the ordinance is
14 repealed; providing criteria and requirements
15 for receiving the exemption; providing for tax
16 liens against property of persons receiving the
17 exemption without entitlement; providing a
18 contingent effective date.

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

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22 Section 1. Section 196.0752, Florida Statutes, is
23 created to read:24 196.0752 Additional homestead exemption for persons
25 whose parents aged 65 or older live with them instead of being
26 placed in a facility for the elderly.--27 (1) In accordance with s. 6(g), Art. VII of the State
28 Constitution, the board of county commissioners of any county
29 or the governing authority of any municipality may adopt an
30 ordinance to allow an additional homestead exemption of up to
31 \$25,000 for any person who has the legal or equitable title to

1 real estate and maintains thereon the permanent residence of
2 the owner and who has at least one parent who is age 65 or
3 older living in such residence with such person instead of
4 being placed in a nursing home, assisted living facility, or
5 other facility for the elderly.

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

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

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

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

26 (d) It must require that a taxpayer claiming the
27 exemption annually submit to the property appraiser, not later
28 than March 1, a sworn statement that the person has the legal
29 or equitable title to real estate and maintains thereon the
30 permanent residence of the owner and that at least one parent
31 of such person is age 65 or older and lives in such residence

1 with such person instead of being placed in a nursing home,
2 assisted living facility, or other facility for the elderly,
3 on a form prescribed by the Department of Revenue. The
4 ordinance must also specify the appropriate documentation or
5 method of proof that the person's parent is at least 65 years
6 of age and is living in the person's residence instead of
7 being placed in a nursing home, assisted living facility, or
8 other facility for the elderly.

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

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

1 (5) Those persons entitled to the homestead exemption
2 in s. 196.031 may apply for and receive an additional
3 homestead exemption as provided in this section. Receipt of
4 the additional homestead exemption provided for in this
5 section shall be subject to the provisions of ss. 196.131 and
6 196.161, if applicable.

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

11 (7) If the property appraiser determines that for any
12 year within the immediately previous 10 years a person who was
13 not entitled to the additional homestead exemption under this
14 section was granted such an exemption, the property appraiser
15 shall serve upon the owner a notice of intent to record in the
16 public records of the county a notice of tax lien against any
17 property owned by that person in the county, and that property
18 must be identified in the notice of tax lien. Any property
19 that is owned by the taxpayer and is situated in this state is
20 subject to the taxes exempted by the improper homestead
21 exemption, plus a penalty of 50 percent of the unpaid taxes
22 for each year and interest at a rate of 15 percent per annum.
23 However, if such an exemption is improperly granted as a
24 result of a clerical mistake or omission by the property
25 appraiser, the person who improperly received the exemption
26 may not be assessed a penalty and interest. Before any such
27 lien may be filed, the owner must be given 30 days within
28 which to pay the taxes, penalties, and interest. Such a lien
29 is subject to the procedures and provisions set forth in s.
30 196.161(3).

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