



938060

LEGISLATIVE ACTION

Senate

House

.  
. .  
. .  
. .  
. .

Floor: 1/AD/2R

03/09/2012 04:41 PM

---

Senator Garcia moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 196.075, Florida Statutes, is amended to  
read:

196.075 Additional homestead exemption for persons 65 and  
older.-

(1) As used in this section, the term:

(a) "Household" means a person or group of persons living  
together in a room or group of rooms as a housing unit, but the  
term does not include persons boarding in or renting a portion  
of the dwelling.



938060

14 (b) "Household income" means the adjusted gross income, as  
15 defined in s. 62 of the United States Internal Revenue Code, of  
16 all members of a household.

17 (2) In accordance with s. 6(d), Art. VII of the State  
18 Constitution, the board of county commissioners of any county or  
19 the governing authority of any municipality may adopt an  
20 ordinance to allow either or both of the following ~~an~~ additional  
21 homestead exemptions: ~~exemption of up to~~

22 (a) Fifty-thousand dollars ~~\$50,000~~ for any person who has  
23 the legal or equitable title to real estate and maintains  
24 thereon the permanent residence of the owner, who has attained  
25 age 65, and whose household income does not exceed \$20,000; or-

26 (b) The amount of the assessed value of the property for  
27 any person who has the legal or equitable title to real estate  
28 with a just value less than \$250,000 and has maintained thereon  
29 the permanent residence of the owner for at least 25 years, who  
30 has attained age 65, and whose household income does not exceed  
31 the income limitation prescribed in paragraph (a), as calculated  
32 in subsection (3).

33 (3) Beginning January 1, 2001, the \$20,000 income  
34 limitation shall be adjusted annually, on January 1, by the  
35 percentage change in the average cost-of-living index in the  
36 period January 1 through December 31 of the immediate prior year  
37 compared with the same period for the year prior to that. The  
38 index is the average of the monthly consumer-price-index figures  
39 for the stated 12-month period, relative to the United States as  
40 a whole, issued by the United States Department of Labor.

41 (4) An ordinance granting an additional homestead exemption  
42 as authorized by this section must meet the following



938060

43 requirements:

44 (a) It must be adopted under the procedures for adoption of  
45 a nonemergency ordinance specified in chapter 125 by a board of  
46 county commissioners, or chapter 166 by a municipal governing  
47 authority, except that the exemption authorized by paragraph  
48 (2) (b) must be authorized by a super majority (a majority plus  
49 one) vote of the members of the governing body of the county or  
50 municipality granting such exemption.

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

57 (c) It must specify the amount of the exemption, which may  
58 not exceed the applicable amount specified in subsection (2)  
59 \$50,000. If the county or municipality specifies a different  
60 exemption amount for dependent special districts or municipal  
61 service taxing units, the exemption amount must be uniform in  
62 all dependent special districts or municipal service taxing  
63 units within the county or municipality.

64 (d) It must require that a taxpayer claiming the exemption  
65 annually submit to the property appraiser, not later than March  
66 1, a sworn statement of household income on a form prescribed by  
67 the Department of Revenue.

68 (5) The department must require by rule that the filing of  
69 the statement be supported by copies of any federal income tax  
70 returns for the prior year, any wage and earnings statements (W-  
71 2 forms), any request for an extension of time to file returns,



938060

72 and any other documents it finds necessary, for each member of  
73 the household, to be submitted for inspection by the property  
74 appraiser. The taxpayer's sworn statement shall attest to the  
75 accuracy of the documents and grant permission to allow review  
76 of the documents if requested by the property appraiser.  
77 Submission of supporting documentation is not required for the  
78 renewal of an exemption under this section unless the property  
79 appraiser requests such documentation. Once the documents have  
80 been inspected by the property appraiser, they shall be returned  
81 to the taxpayer or otherwise destroyed. The property appraiser  
82 is authorized to generate random audits of the taxpayers' sworn  
83 statements to ensure the accuracy of the household income  
84 reported. If so selected for audit, a taxpayer shall execute  
85 Internal Revenue Service Form 8821 or 4506, which authorizes the  
86 Internal Revenue Service to release tax information to the  
87 property appraiser's office. All reviews conducted in accordance  
88 with this section shall be completed on or before June 1. The  
89 property appraiser may not grant or renew the exemption if the  
90 required documentation requested is not provided.

91 (6) The board of county commissioners or municipal  
92 governing authority must deliver a copy of any ordinance adopted  
93 under this section to the property appraiser no later than  
94 December 1 of the year prior to the year the exemption will take  
95 effect. If the ordinance is repealed, the board of county  
96 commissioners or municipal governing authority shall notify the  
97 property appraiser no later than December 1 of the year prior to  
98 the year the exemption expires.

99 (7) Those persons entitled to the homestead exemption in s.  
100 196.031 may apply for and receive an additional homestead



938060

101 exemption as provided in this section. Receipt of the additional  
102 homestead exemption provided for in this section shall be  
103 subject to the provisions of ss. 196.131 and 196.161, if  
104 applicable.

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

108 (9) If the property appraiser determines that for any year  
109 within the immediately previous 10 years a person who was not  
110 entitled to the additional homestead exemption under this  
111 section was granted such an exemption, the property appraiser  
112 shall serve upon the owner a notice of intent to record in the  
113 public records of the county a notice of tax lien against any  
114 property owned by that person in the county, and that property  
115 must be identified in the notice of tax lien. Any property that  
116 is owned by the taxpayer and is situated in this state is  
117 subject to the taxes exempted by the improper homestead  
118 exemption, plus a penalty of 50 percent of the unpaid taxes for  
119 each year and interest at a rate of 15 percent per annum.  
120 However, if such an exemption is improperly granted as a result  
121 of a clerical mistake or omission by the property appraiser, the  
122 person who improperly received the exemption may not be assessed  
123 a penalty and interest. Before any such lien may be filed, the  
124 owner must be given 30 days within which to pay the taxes,  
125 penalties, and interest. Such a lien is subject to the  
126 procedures and provisions set forth in s. 196.161(3).

127 Section 2. Paragraph (d) of subsection (7) of section  
128 196.031, Florida Statutes, is amended to read:

129 196.031 Exemption of homesteads.-



938060

130 (7) The exemptions provided in paragraphs (1) (a) and (b)  
131 and other homestead exemptions shall be applied as follows:

132 (d) Other exemptions include and shall be applied in the  
133 following order: widows, widowers, blind persons, and disabled  
134 persons, as provided in s. 196.202; disabled ex-servicemembers  
135 and surviving spouses, as provided in s. 196.24, applicable to  
136 all levies; the local option low-income senior exemption ~~up to~~  
137 ~~\$50,000~~, applicable to county levies or municipal levies, as  
138 provided in s. 196.075; and the veterans percentage discount, as  
139 provided in s. 196.082.

140 Section 3. For the purpose of incorporating the amendment  
141 made by this act to section 196.075, Florida Statutes, in a  
142 reference thereto, paragraph (a) of subsection (2) of section  
143 197.252, Florida Statutes, is reenacted to read:

144 197.252 Homestead tax deferral.—

145 (2) (a) Approval of an application for homestead tax  
146 deferral shall defer the combined total of ad valorem taxes and  
147 non-ad valorem assessments:

148 1. Which exceeds 5 percent of the applicant's household  
149 income for the prior calendar year if the applicant is younger  
150 than 65 years old;

151 2. Which exceeds 3 percent of the applicant's household  
152 income for the prior calendar year if the applicant is 65 years  
153 old or older; or

154 3. In its entirety if the applicant's household income:

155 a. For the previous calendar year is less than \$10,000; or

156 b. Is less than the designated amount for the additional  
157 homestead exemption under s. 196.075 and the applicant is 65  
158 years old or older.



938060

159           Section 4. Effective July 1, 2012, the sum of \$93,403 in  
160 nonrecurring funds is appropriated from the General Revenue Fund  
161 to the Department of State for purposes of publishing, as  
162 required under s. 5(d), Article XI of the State Constitution,  
163 the proposed constitutional amendment contained in House Joint  
164 Resolution 169, or a similar joint resolution having  
165 substantially the same specific intent and purpose.

166           Section 5. Except as otherwise expressly provided in this  
167 act, this act shall take effect upon the approval of House Joint  
168 Resolution 169, or a similar joint resolution having  
169 substantially the same specific intent and purpose, at the  
170 general election to be held in November 2012 or at an earlier  
171 special election specifically authorized by law for that  
172 purpose, and shall first apply to the 2013 tax roll.

173  
174 ===== T I T L E   A M E N D M E N T =====

175 And the title is amended as follows:

176           Delete everything before the enacting clause  
177 and insert:

178   A bill to be entitled  
179           An act relating to homestead exemptions for seniors;  
180           amending s. 196.075, F.S.; authorizing the board of  
181           county commissioners of any county or the governing  
182           authority of any municipality to adopt an ordinance  
183           granting an additional homestead tax exemption equal  
184           to a specified amount, or an additional homestead tax  
185           exemption equal to the assessed value of property with  
186           a just value lower than a specified amount, or both  
187           such exemptions, to an owner who has maintained



938060

188 permanent residency on the property or permanent  
189 residency on the property for a specified duration,  
190 who has attained age 65, and whose household income  
191 does not exceed a specified amount; providing  
192 definitions applicable to such additional exemption;  
193 providing applicability of requirements relating to  
194 the adoption of a local ordinance granting such  
195 exemption; amending s. 196.031, F.S.; conforming  
196 provisions to changes made by the act; reenacting s.  
197 197.252(2)(a), F.S., relating to homestead tax  
198 deferral, to incorporate the amendments made to s.  
199 196.075, F.S., in reference thereto; providing an  
200 appropriation; providing application; providing  
201 effective dates.