

By Senator Garcia

40-01682-12

20121738

1 A bill to be entitled
2 An act relating to homestead exemptions for seniors;
3 amending s. 196.075, F.S.; authorizing the board of
4 county commissioners of any county or the governing
5 authority of any municipality to adopt an ordinance
6 granting an additional homestead tax exemption up to
7 the assessed value of the property to an owner who has
8 maintained permanent residency on the property for a
9 specified duration, who has attained age 65, and whose
10 household income does not exceed a specified amount;
11 providing definitions applicable to such additional
12 exemption; providing applicability of requirements
13 relating to the adoption of a local ordinance granting
14 such exemption; providing for annual cost-of-living
15 adjustments of the household-income limitation
16 relating to such additional homestead exemption;
17 amending s. 196.031, F.S.; conforming provisions to
18 changes made by the act; reenacting s. 197.252(2)(a),
19 F.S., relating to homestead tax deferral, to
20 incorporate the amendments made to s. 196.075, F.S.,
21 in reference thereto; providing a contingent effective
22 date.

23
24 Be It Enacted by the Legislature of the State of Florida:

25
26 Section 1. Section 196.075, Florida Statutes, is amended to
27 read:

28 196.075 Additional homestead exemption for persons 65 and
29 older.-

40-01682-12

20121738

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

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

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

38 (2) In accordance with s. 6(d), Art. VII of the State
39 Constitution, the board of county commissioners of any county or
40 the governing authority of any municipality may adopt an
41 ordinance to allow an additional homestead exemption of up to:

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

46 (b) The amount of the assessed value for any person who has
47 the legal or equitable title to real estate and has maintained
48 thereon the permanent residence of the owner for at least 20
49 years, who has attained age 65, and whose household income does
50 not exceed \$15,000.

51 (3) Beginning January 1, 2001, the \$20,000 income
52 limitation and beginning January 1, 2014, the \$15,000 income
53 limitation shall be adjusted annually, on January 1, by the
54 percentage change in the average cost-of-living index in the
55 period January 1 through December 31 of the immediate prior year
56 compared with the same period for the year prior to that. The
57 index is the average of the monthly consumer-price-index figures
58 for the stated 12-month period, relative to the United States as

40-01682-12

20121738

59 a whole, issued by the United States Department of Labor.

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

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

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

72 (c) It must specify the amount of the exemption, which may
73 not exceed the applicable amount specified in subsection (2)
74 ~~\$50,000~~. If the county or municipality specifies a different
75 exemption amount for dependent special districts or municipal
76 service taxing units, the exemption amount must be uniform in
77 all dependent special districts or municipal service taxing
78 units within the county or municipality.

79 (d) It must require that a taxpayer claiming the exemption
80 annually submit to the property appraiser, not later than March
81 1, a sworn statement of household income on a form prescribed by
82 the Department of Revenue.

83 (5) The department must require by rule that the filing of
84 the statement be supported by copies of any federal income tax
85 returns for the prior year, any wage and earnings statements (W-
86 2 forms), any request for an extension of time to file returns,
87 and any other documents it finds necessary, for each member of

40-01682-12

20121738

88 the household, to be submitted for inspection by the property
89 appraiser. The taxpayer's sworn statement shall attest to the
90 accuracy of the documents and grant permission to allow review
91 of the documents if requested by the property appraiser.
92 Submission of supporting documentation is not required for the
93 renewal of an exemption under this section unless the property
94 appraiser requests such documentation. Once the documents have
95 been inspected by the property appraiser, they shall be returned
96 to the taxpayer or otherwise destroyed. The property appraiser
97 is authorized to generate random audits of the taxpayers' sworn
98 statements to ensure the accuracy of the household income
99 reported. If so selected for audit, a taxpayer shall execute
100 Internal Revenue Service Form 8821 or 4506, which authorizes the
101 Internal Revenue Service to release tax information to the
102 property appraiser's office. All reviews conducted in accordance
103 with this section shall be completed on or before June 1. The
104 property appraiser may not grant or renew the exemption if the
105 required documentation requested is not provided.

106 (6) The board of county commissioners or municipal
107 governing authority must deliver a copy of any ordinance adopted
108 under this section to the property appraiser no later than
109 December 1 of the year prior to the year the exemption will take
110 effect. If the ordinance is repealed, the board of county
111 commissioners or municipal governing authority shall notify the
112 property appraiser no later than December 1 of the year prior to
113 the year the exemption expires.

114 (7) Those persons entitled to the homestead exemption in s.
115 196.031 may apply for and receive an additional homestead
116 exemption as provided in this section. Receipt of the additional

40-01682-12

20121738

117 homestead exemption provided for in this section shall be
118 subject to the provisions of ss. 196.131 and 196.161, if
119 applicable.

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

123 (9) If the property appraiser determines that for any year
124 within the immediately previous 10 years a person who was not
125 entitled to the additional homestead exemption under this
126 section was granted such an exemption, the property appraiser
127 shall serve upon the owner a notice of intent to record in the
128 public records of the county a notice of tax lien against any
129 property owned by that person in the county, and that property
130 must be identified in the notice of tax lien. Any property that
131 is owned by the taxpayer and is situated in this state is
132 subject to the taxes exempted by the improper homestead
133 exemption, plus a penalty of 50 percent of the unpaid taxes for
134 each year and interest at a rate of 15 percent per annum.
135 However, if such an exemption is improperly granted as a result
136 of a clerical mistake or omission by the property appraiser, the
137 person who improperly received the exemption may not be assessed
138 a penalty and interest. Before any such lien may be filed, the
139 owner must be given 30 days within which to pay the taxes,
140 penalties, and interest. Such a lien is subject to the
141 procedures and provisions set forth in s. 196.161(3).

142 Section 2. Paragraph (d) of subsection (7) of section
143 196.031, Florida Statutes, is amended to read:

144 196.031 Exemption of homesteads.—

145 (7) The exemptions provided in paragraphs (1) (a) and (b)

40-01682-12

20121738

146 and other homestead exemptions shall be applied as follows:

147 (d) Other exemptions include and shall be applied in the
148 following order: widows, widowers, blind persons, and disabled
149 persons, as provided in s. 196.202; disabled ex-servicemembers
150 and surviving spouses, as provided in s. 196.24, applicable to
151 all levies; the local option low-income senior exemption ~~up to~~
152 ~~\$50,000~~, applicable to county levies or municipal levies, as
153 provided in s. 196.075; and the veterans percentage discount, as
154 provided in s. 196.082.

155 Section 3. For the purpose of incorporating the amendment
156 made by this act to section 196.075, Florida Statutes, in a
157 reference thereto, paragraph (a) of subsection (2) of section
158 197.252, Florida Statutes, is reenacted to read:

159 197.252 Homestead tax deferral.—

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

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

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

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

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

171 b. Is less than the designated amount for the additional
172 homestead exemption under s. 196.075 and the applicant is 65
173 years old or older.

174 Section 4. This act shall take effect upon the approval of

40-01682-12

20121738__

175 Senate Joint Resolution _____, or a similar joint resolution
176 having substantially the same specific intent and purpose, at
177 the general election to be held in November 2012 or at an
178 earlier special election specifically authorized by law for that
179 purpose.