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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
27 to read:

28 196.075 Additional homestead exemption for persons 65 and

29 | older.—

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
 47 | has the legal or equitable title to real estate and has
 48 | maintained thereon the permanent residence of the owner for at
 49 | least 20 years, who has attained age 65, and whose household
 50 | income does 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

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

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

63 | (a) It must be adopted under the procedures for adoption
64 | of a nonemergency ordinance specified in chapter 125 by a board
65 | of county commissioners~~7~~ or chapter 166 by a municipal governing
66 | authority.

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

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

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

84 | (5) The department must require by rule that the filing of

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85 the statement be supported by copies of any federal income tax
86 returns for the prior year, any wage and earnings statements (W-
87 2 forms), any request for an extension of time to file returns,
88 and any other documents it finds necessary, for each member of
89 the household, to be submitted for inspection by the property
90 appraiser. The taxpayer's sworn statement shall attest to the
91 accuracy of the documents and grant permission to allow review
92 of the documents if requested by the property appraiser.

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

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

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

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

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

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

141 penalties, and interest. Such a lien is subject to the
 142 procedures and provisions set forth in s. 196.161(3).

143 Section 2. Paragraph (d) of subsection (7) of section
 144 196.031, Florida Statutes, is amended to read:

145 196.031 Exemption of homesteads.—

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

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

156 Section 3. For the purpose of incorporating the amendment
 157 made by this act to section 196.075, Florida Statutes, in a
 158 reference thereto, paragraph (a) of subsection (2) of section
 159 197.252, Florida Statutes, is reenacted to read:

160 197.252 Homestead tax deferral.—

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

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

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

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169 old or older; or

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

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

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

175 Section 4. This act shall take effect upon the approval of
176 House Joint Resolution 169, or a similar joint resolution having
177 substantially the same specific intent and purpose, at the
178 general election to be held in November 2012 or at an earlier
179 special election specifically authorized by law for that
180 purpose.