

By the Committee on Community Affairs; and Senator Polsky

578-02925-21

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1 A bill to be entitled

2 An act relating to homestead exemption for seniors 65  
3 and older; amending s. 196.075, F.S.; revising  
4 provisions to require certain taxpayers to submit a  
5 claim for homestead exemption only one time if certain  
6 conditions are met; requiring the property appraiser  
7 to provide specified information related to income  
8 limitations on an annual basis; providing an effective  
9 date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. Paragraph (d) of subsection (4) and subsection  
14 (5) of section 196.075, Florida Statutes, are amended to read:  
15 196.075 Additional homestead exemption for persons 65 and  
16 older.—

17 (4) An ordinance granting an additional homestead exemption  
18 as authorized by this section must meet the following  
19 requirements:

20 (d) It must require that a taxpayer claiming the exemption  
21 for the first time ~~annually~~ submit to the property appraiser,  
22 not later than March 1, a sworn statement of household income on  
23 a form prescribed by the Department of Revenue.

24 (5) The department must require by rule that the filing of  
25 the statement be supported by copies of any federal income tax  
26 returns for the prior year, any wage and earnings statements (W-  
27 2 forms), any request for an extension of time to file returns,  
28 and any other documents it finds necessary, for each member of  
29 the household, to be submitted for inspection by the property

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30 appraiser. The taxpayer's sworn statement shall attest to the  
31 accuracy of the documents and grant permission to allow review  
32 of the documents if requested by the property appraiser.  
33 ~~Submission of supporting documentation is not required for the~~  
34 ~~renewal of an exemption under this section unless the property~~  
35 ~~appraiser requests such documentation.~~ Once the documents have  
36 been inspected by the property appraiser, they shall be returned  
37 to the taxpayer or otherwise destroyed. Annually, the property  
38 appraiser shall notify each taxpayer of the adjusted income  
39 limitation set forth in subsection (3). The taxpayer must notify  
40 the property appraiser by May 1 if his or her household income  
41 exceeds the most recent adjusted income limitation. The property  
42 appraiser may conduct ~~is authorized to generate~~ random audits of  
43 the taxpayers' sworn statements to ensure the accuracy of the  
44 household income reported. If ~~se~~ selected for audit, a taxpayer  
45 shall execute Internal Revenue Service Form 8821 or 4506, which  
46 authorizes the Internal Revenue Service to release tax  
47 information to the property appraiser's office. All reviews  
48 conducted in accordance with this section shall be completed on  
49 or before June 1. The property appraiser may not grant ~~or renew~~  
50 the exemption if the required documentation requested is not  
51 provided.

52 Section 2. This act shall take effect July 1, 2021.