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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

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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, 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

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

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

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

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

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

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

196.031 Exemption of homesteads.—

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

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

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

197.252 Homestead tax deferral.—

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

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

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

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old or older; or

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

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

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

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