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CS/HB 357

2012 Legislature

1
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 equal
7 to a specified amount, or an additional homestead tax
8 exemption equal to the assessed value of property with
9 a just value lower than a specified amount, or both
10 such exemptions, to an owner who has maintained
11 permanent residency on the property or permanent
12 residency on the property for a specified duration,
13 who has attained age 65, and whose household income
14 does not exceed a specified amount; providing
15 definitions applicable to such additional exemption;
16 providing applicability of requirements relating to
17 the adoption of a local ordinance granting such
18 exemption; amending s. 196.031, F.S.; conforming
19 provisions to changes made by the act; reenacting s.
20 197.252(2)(a), F.S., relating to homestead tax
21 deferral, to incorporate the amendments made to s.
22 196.075, F.S., in reference thereto; providing an
23 appropriation; providing application; providing
24 effective dates.

25
26 Be It Enacted by the Legislature of the State of Florida:
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28 Section 1. Section 196.075, Florida Statutes, is amended
29 to read:

30 196.075 Additional homestead exemption for persons 65 and
31 older.—

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

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

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

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

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

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

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56 (3) Beginning January 1, 2001, the \$20,000 income
57 limitation shall be adjusted annually, on January 1, by the
58 percentage change in the average cost-of-living index in the
59 period January 1 through December 31 of the immediate prior year
60 compared with the same period for the year prior to that. The
61 index is the average of the monthly consumer-price-index figures
62 for the stated 12-month period, relative to the United States as
63 a whole, issued by the United States Department of Labor.

64 (4) An ordinance granting an additional homestead
65 exemption as authorized by this section must meet the following
66 requirements:

67 (a) It must be adopted under the procedures for adoption
68 of a nonemergency ordinance specified in chapter 125 by a board
69 of county commissioners~~7~~ or chapter 166 by a municipal governing
70 authority, except that the exemption authorized by paragraph
71 (2) (b) must be authorized by a super majority (a majority plus
72 one) vote of the members of the governing body of the county or
73 municipality granting such exemption.

74 (b) It must specify that the exemption applies only to
75 taxes levied by the unit of government granting the exemption.
76 Unless otherwise specified by the county or municipality, this
77 exemption will apply to all tax levies of the county or
78 municipality granting the exemption, including dependent special
79 districts and municipal service taxing units.

80 (c) It must specify the amount of the exemption, which may
81 not exceed the applicable amount specified in subsection (2)
82 \$50,000. If the county or municipality specifies a different
83 exemption amount for dependent special districts or municipal

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84 service taxing units, the exemption amount must be uniform in
85 all dependent special districts or municipal service taxing
86 units within the county or municipality.

87 (d) It must require that a taxpayer claiming the exemption
88 annually submit to the property appraiser, not later than March
89 1, a sworn statement of household income on a form prescribed by
90 the Department of Revenue.

91 (5) The department must require by rule that the filing of
92 the statement be supported by copies of any federal income tax
93 returns for the prior year, any wage and earnings statements (W-
94 2 forms), any request for an extension of time to file returns,
95 and any other documents it finds necessary, for each member of
96 the household, to be submitted for inspection by the property
97 appraiser. The taxpayer's sworn statement shall attest to the
98 accuracy of the documents and grant permission to allow review
99 of the documents if requested by the property appraiser.
100 Submission of supporting documentation is not required for the
101 renewal of an exemption under this section unless the property
102 appraiser requests such documentation. Once the documents have
103 been inspected by the property appraiser, they shall be returned
104 to the taxpayer or otherwise destroyed. The property appraiser
105 is authorized to generate random audits of the taxpayers' sworn
106 statements to ensure the accuracy of the household income
107 reported. If so selected for audit, a taxpayer shall execute
108 Internal Revenue Service Form 8821 or 4506, which authorizes the
109 Internal Revenue Service to release tax information to the
110 property appraiser's office. All reviews conducted in accordance
111 with this section shall be completed on or before June 1. The

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112 property appraiser may not grant or renew the exemption if the
113 required documentation requested is not provided.

114 (6) The board of county commissioners or municipal
115 governing authority must deliver a copy of any ordinance adopted
116 under this section to the property appraiser no later than
117 December 1 of the year prior to the year the exemption will take
118 effect. If the ordinance is repealed, the board of county
119 commissioners or municipal governing authority shall notify the
120 property appraiser no later than December 1 of the year prior to
121 the year the exemption expires.

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

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

131 (9) If the property appraiser determines that for any year
132 within the immediately previous 10 years a person who was not
133 entitled to the additional homestead exemption under this
134 section was granted such an exemption, the property appraiser
135 shall serve upon the owner a notice of intent to record in the
136 public records of the county a notice of tax lien against any
137 property owned by that person in the county, and that property
138 must be identified in the notice of tax lien. Any property that
139 is owned by the taxpayer and is situated in this state is

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140 subject to the taxes exempted by the improper homestead
141 exemption, plus a penalty of 50 percent of the unpaid taxes for
142 each year and interest at a rate of 15 percent per annum.
143 However, if such an exemption is improperly granted as a result
144 of a clerical mistake or omission by the property appraiser, the
145 person who improperly received the exemption may not be assessed
146 a penalty and interest. Before any such lien may be filed, the
147 owner must be given 30 days within which to pay the taxes,
148 penalties, and interest. Such a lien is subject to the
149 procedures and provisions set forth in s. 196.161(3).

150 Section 2. Paragraph (d) of subsection (7) of section
151 196.031, Florida Statutes, is amended to read:

152 196.031 Exemption of homesteads.—

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

155 (d) Other exemptions include and shall be applied in the
156 following order: widows, widowers, blind persons, and disabled
157 persons, as provided in s. 196.202; disabled ex-servicemembers
158 and surviving spouses, as provided in s. 196.24, applicable to
159 all levies; the local option low-income senior exemption ~~up to~~
160 ~~\$50,000~~, applicable to county levies or municipal levies, as
161 provided in s. 196.075; and the veterans percentage discount, as
162 provided in s. 196.082.

163 Section 3. For the purpose of incorporating the amendment
164 made by this act to section 196.075, Florida Statutes, in a
165 reference thereto, paragraph (a) of subsection (2) of section
166 197.252, Florida Statutes, is reenacted to read:

167 197.252 Homestead tax deferral.—

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

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

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

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

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

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

182 Section 4. Effective July 1, 2012, the sum of \$93,403 in
183 nonrecurring funds is appropriated from the General Revenue Fund
184 to the Department of State for purposes of publishing, as
185 required under s. 5(d), Art. XI of the State Constitution, the
186 proposed constitutional amendment contained in House Joint
187 Resolution 169, or a similar joint resolution having
188 substantially the same specific intent and purpose.

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