

By the Committee on Fiscal Resource and Senators Gutman and Meek

314-1789A-99

1                                   A bill to be entitled

2           An act relating to homestead exemption;

3           creating s. 196.075, F.S.; authorizing boards

4           of county commissioners and municipal governing

5           authorities to grant by ordinance an additional

6           homestead exemption for persons 65 and older

7           whose household income does not exceed a

8           specified amount; defining the terms

9           "household" and "household income"; providing

10          requirements for the ordinances; providing an

11          effective date.

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13 Be It Enacted by the Legislature of the State of Florida:

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15           Section 1. Section 196.075, Florida Statutes, is

16          created to read:

17           196.075 Additional homestead exemption for persons 65

18          and older.--

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

20           (a) "Household" means a person or group of persons

21          living together in a room or group of rooms as a housing unit,

22          but the term does not include persons boarding in or renting a

23          portion of the dwelling.

24           (b) "Household income" means the adjusted gross

25          income, as defined in s. 62 of the United States Internal

26          Revenue Code, of all members of a household.

27           (2) In accordance with s. 6(f), Art. VII of the State

28          Constitution, the board of county commissioners of any county

29          or the governing authority of any municipality may adopt an

30          ordinance to allow an additional homestead exemption of up to

31          \$25,000 for any person who has the legal or equitable title to

1 real estate and maintains thereon the permanent residence of  
2 the owner, who has attained age 65, and whose household income  
3 does not exceed \$20,000.

4 (3) Beginning January 1, 2001, the \$20,000 income  
5 limitation shall be adjusted annually, on January 1, by the  
6 percentage change in the average cost-of-living index in the  
7 period January 1 through December 31 of the immediate prior  
8 year compared with the same period for the year prior to that.  
9 The index is the average of the monthly consumer-price-index  
10 figures for the stated 12-month period, relative to the United  
11 States as a whole, issued by the United States Department of  
12 Labor.

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

16 (a) It must be adopted under the procedures for  
17 adoption of a nonemergency ordinance specified in chapter 125  
18 by a board of county commissioners, or chapter 166 by a  
19 municipal governing authority.

20 (b) It must specify that the exemption applies only to  
21 taxes levied by the unit of government granting the exemption.  
22 Unless otherwise specified by the county or municipality, this  
23 exemption will apply to all tax levies of the county or  
24 municipality granting the exemption, including dependent  
25 special districts and municipal service taxing units.

26 (c) It must specify the amount of the exemption, which  
27 may not exceed \$25,000. If the county or municipality  
28 specifies a different exemption amount for dependent special  
29 districts or municipal service taxing units the exemption  
30 amount must be uniform in all dependent special districts or  
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1 municipal service taxing units within the county or  
2 municipality.

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

7 (5) The department may require an applicant to provide  
8 documentation to support his or her sworn statement if the  
9 department has a reason to believe that the applicant is not  
10 entitled to the exemption.

11 (6) The board of county commissioners or municipal  
12 governing authority must deliver a copy of any ordinance  
13 adopted under this section to the property appraiser no later  
14 than December 1 of the year prior to the year the exemption  
15 will take effect. If the ordinance is repealed, the board of  
16 county commissioners or municipal governing authority shall  
17 notify the property appraiser no later than December 1 of the  
18 year prior to the year the exemption expires.

19 (7) Those persons entitled to the homestead exemption  
20 in s. 196.031 may apply for and receive an additional  
21 homestead exemption as provided in this section. Receipt of  
22 the additional homestead exemption provided for in this  
23 section shall be subject to the provisions of ss. 196.131 and  
24 196.161, if applicable.

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

29 Section 2. This act shall take effect July 1, 1999.  
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
SB 384

The committee substitute removes the requirement that applicants for the additional homestead exemption provide federal income tax forms or other documents and instead allows the Department of Revenue to require documentation if it believes an applicant is not eligible for the exemption.