

Committee Substitute for Senate Bill No. 2014

An act relating to the additional homestead exemption for persons 65 and older; amending s. 196.075, F.S., which allows counties and municipalities to grant such exemption; providing requirements with respect to the taxpayer's statement of household income and supporting documents; revising the submission date for such documents; authorizing random audits of such statements; providing requirements with respect to release of tax information to the property appraiser; providing penalties and providing for a lien for improperly taking such an exemption; providing for notice and procedures relating to such a lien; providing an effective date.

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

Section 1. Subsection (5) of section 196.075, Florida Statutes, is amended, and subsection (9) is added to that section, to read:

196.075 Additional homestead exemption for persons 65 and older.—

(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted by for inspection by the property appraiser June 1. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. The property appraiser is authorized to generate random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If so selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1 such copies. The property appraiser may not grant or renew the exemption if without the required documentation requested is not provided.

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

Section 2. This act shall take effect January 1, 2003.

Approved by the Governor April 18, 2002.

Filed in Office Secretary of State April 18, 2002.