CHAPTER 2012-57
Committee Substitute for House Bill No. 357

An act relating to homestead exemptions for seniors; amending s. 196.075, F.S.; authorizing the board of county commissioners of any county or the governing authority of any municipality to adopt an ordinance granting an additional homestead tax exemption equal to a specified amount, or an additional homestead tax exemption equal to the assessed value of property with a just value lower than a specified amount, or both such exemptions, to an owner who has maintained permanent residency on the property or permanent residency on the property for a specified duration, who has attained age 65, and whose household income does not exceed a specified amount; providing definitions applicable to such additional exemption; providing applicability of requirements relating to the adoption of a local ordinance granting such exemption; amending s. 196.031, F.S.; conforming provisions to changes made by the act; reenacting s. 197.252(2)(a), F.S., relating to homestead tax deferral, to incorporate the amendments made to s. 196.075, F.S., in reference thereto; providing an appropriation; providing application; providing effective dates.

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

Section 1. Section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and older.—

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

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

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

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

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

(b) The amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value lower than $250,000 and has maintained thereon the permanent residence of the owner

CODING: Words stricken are deletions; words underlined are additions.
for at least 25 years, who has attained age 65, and whose household income
does not exceed the income limitation prescribed in paragraph (a), as
calculated in subsection (3).

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

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

(a) It must be adopted under the procedures for adoption of a none-
emergency ordinance specified in chapter 125 by a board of county commis-
ioners; or chapter 166 by a municipal governing authority, except that the
exemption authorized by paragraph (2)(b) must be authorized by a super
majority (a majority plus one) vote of the members of the governing body of
the county or municipality granting such exemption.

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

(c) It must specify the amount of the exemption, which may not exceed
the applicable amount specified in subsection (2) $50,000. If the county or
municipality specifies a different exemption amount for dependent special
districts or municipal service taxing units, the exemption amount must be
uniform in all dependent special districts or municipal service taxing units
within the county or municipality.

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

(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 for inspection by the property
appraiser. 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 documenta-
tion 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. The property appraiser may not grant or
renew the exemption if the required documentation requested is not
provided.

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

CODING: Words stricken are deletions; words underlined are additions.
(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 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. Effective July 1, 2012, the sum of $93,403 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of State for purposes of publishing, as required under s. 5(d), Art. XI of the State Constitution, the proposed constitutional amendment contained in House Joint Resolution 169, or a similar joint resolution having substantially the same specific intent and purpose.

Section 5. Except as otherwise expressly provided in this act, 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, and shall first apply to the 2013 tax roll.

Approved by the Governor April 6, 2012.

Filed in Office Secretary of State April 6, 2012.