

Homestead exemption, social security number

Number: AGO 99-59

Date: September 30, 1999

Subject:
Homestead exemption, social security number

Mr. Joe Teague Caruso
Attorney for the Brevard County Property Appraiser
Post Office Box 541271
Merritt Island, Florida 32954-1271

RE: TAXATION--PROPERTY APPRAISER--SOCIAL SECURITY NUMBER-HOMESTEAD EXEMPTION--REVENUE, DEPARTMENT OF--requirement that property appraiser have social security numbers of property owners granted homestead exemption for 2000 tax year and thereafter. s. 196.011(11), Fla. Stat.

Dear Mr. Caruso:

On behalf of the Property Appraiser for Brevard County, the Honorable Jim Ford, you ask substantially the following question:

Does section 196.011(11), Florida Statutes, require that social security numbers be provided for the tax year 2000 on homestead exemption renewals that have been automatically renewed for up to ten years and for which no social security numbers previously have been provided?

In sum:

Section 196.011(11), Florida Statutes, requires that social security numbers be provided for the tax year 2000 on homestead exemption renewals that have been automatically renewed for up to ten years and for which no social security numbers previously have been provided.

Section 196.011, Florida Statutes, provides that a taxpayer must timely apply for the homestead exemption each year, unless the property appraiser waives or modifies the annual application requirement. Failure to do so constitutes a waiver of the exemption privilege for that year.[1] Pursuant to section 196.011(1)(b), Florida Statutes,

"The form to apply for an exemption under s. 196.031, s. 196.081, s. 196.091, s. 196.101, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8)."[2]

After an original application for tax exemption has been granted, the property appraiser shall, in the succeeding years, mail a renewal application to the applicant on or before February 1.[3] However, at the request of the property appraiser and by majority vote of the county commission, a county may waive the requirement that an annual application or statement be made for an exemption of property within the county after an initial application is made and the exemption granted.[4] Section 196.193(1)(a), Florida Statutes, provides that property exempted from the annual application requirement of section 196.011, Florida Statutes, "shall be returned, but shall be granted tax exemption by the property appraiser."

Your inquiry concerns the interpretation of section 196.011(11), Florida Statutes, which provides:

"For exemptions enumerated in paragraph (1)(b), granted for the 2000 tax year and thereafter, social security numbers of the applicant and the applicant's spouse, if any, are required and must be submitted to the department. Applications filed pursuant to subsection (5) or subsection (6) may be required to include social security numbers of the applicant and the applicant's spouse, if any, and shall include such information if filed for the 2000 tax year or thereafter. For counties where the annual application requirements have been waived, property appraisers may require refiling of an application to obtain such information."[5]

Section 196.031, Florida Statutes, one of the statutes enumerated in section 196.011(1)(b), Florida Statutes, provides for a tax exemption for homestead property.

You state that Brevard County has exercised the option for waiving the annual application requirement and that there are many renewals lacking social security numbers. You therefore ask whether section 196.011(11), Florida Statutes, requires social security numbers for the tax year 2000 on homestead exemption renewals that have automatically been renewed and for which the property appraiser has no social security number. This office has been advised that the Department of Revenue is of the opinion that social security numbers are required by the above statute. For the reasons discussed below, I concur in such a conclusion.

The first sentence of section 196.011(11), Florida Statutes, expressly states that social security numbers are required for the exemptions enumerated in section 196.011(1)(b), Florida Statutes, granted for the 2000 tax year and thereafter. It does not refer to, and is therefore not limited to, only those applications that are filed pursuant to section 196.011(1)(b); rather, the requirement applies to all exemptions enumerated in that section granted for the 2000 tax year and thereafter. As noted above, homestead exemptions are included within the enumerated exemptions.

An examination of the legislative history surrounding the amendment of section 196.011, Florida Statutes, to provide for the inclusion of social security numbers reveals that the purpose in obtaining the numbers was "to increase compliance with the intangible tax and to reduce erroneous and fraudulent ad valorem exemptions." [6] The staff analysis for the legislation provides:

"The statute is also amended to require property appraisers to obtain the social security numbers for all persons currently receiving the specified exemptions and to submit them to the department for exemptions granted in the year 2000. It grants property appraisers the authority

to require short form applications to include social security numbers and to require refiling of an application in counties where the annual application requirement has been waived." [7]

The third sentence of section 196.011(11), Florida Statutes, states that the property appraiser in those counties where the annual application requirements have been waived "may require" refiling of an application to obtain such information. This language merely provides a method by which the property appraiser may accomplish the mandate established in the first sentence of section 196.011(11), Florida Statutes. It does not remove or alter the requirement that social security numbers are required for all exemptions enumerated in section 196.011(1)(b), Florida Statutes, granted for the 2000 tax year and thereafter.

Accordingly, I am of the opinion that section 196.011(11), Florida Statutes, requires that social security numbers be provided for the tax year 2000 on homestead exemption renewals that have been automatically renewed for up to ten years and for which no social security numbers previously have been provided.

Sincerely,

Robert A. Butterworth
Attorney General

RAB/tjw

[1] Section 196.011(1), Fla. Stat.

[2] See s. 196.011(7) and (8), Fla. Stat., providing the circumstances under which the value adjustment board may grant an exemption.

[3] Section 196.011(6), Fla. Stat. *And see* Rule 12D-7.001(3), F.A.C., providing in part:

"In those counties which have not waived the annual application requirement, the taxpayer is required to reapply on the short form as provided in section 196.011(5), Florida Statutes. If the taxpayer received the exemption for the prior year, the property may qualify for the exemption in each succeeding year by renewal application as provided in section 196.011(6), Florida Statutes, or by county waiver of the annual application requirement as provided in section 196.011(9), Florida Statutes."

[4] Section 196.011(9), Fla. Stat. A waiver under this subsection applies to all exemptions except under s. 196.1995, Fla. Stat.

[5] *And see* Rule 12D-7.001(5), F.A.C., which provides:

"In those counties which permit the automatic renewal of homestead exemption, the property appraiser may request a refiling of the application in order to obtain the social security number of the applicant and the social security number of the applicant's spouse."

[6] See House of Representatives, Committee on Finance & Taxation, Final Bill Analysis & Economic Impact Statement on HB 2557, dated July 26, 1994, p. 21.

[7] See *Ellsworth v. Insurance Company of North America*, 508 So. 2d 395 (Fla. 1st DCA 1987) (appellate courts may consider legislative staff summaries in construing statutes).