

By Representative Morroni

1 A bill to be entitled
2 An act relating to homestead exemption;
3 amending s. 196.161, F.S.; authorizing the
4 property appraiser to waive penalty and
5 interest when a person who is not entitled to
6 homestead exemption has benefited from an
7 exemption for which a prior owner made
8 application; providing an effective date.

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

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12 Section 1. Paragraph (b) of subsection (1) of section
13 196.161, Florida Statutes, is amended to read:

14 196.161 Homestead exemptions; lien imposed on property
15 of person claiming exemption although not a permanent
16 resident.--

17 (1)

18 (b) In addition, upon determination by the property
19 appraiser that for any year or years within the prior 10 years
20 a person who was not entitled to a homestead exemption was
21 granted a homestead exemption from ad valorem taxes, it shall
22 be the duty of the property appraiser making such
23 determination to serve upon the owner a notice of intent to
24 record in the public records of the county a notice of tax
25 lien against any property owned by that person in the county,
26 and such property shall be identified in the notice of tax
27 lien. Such property which is situated in this state shall be
28 subject to the taxes exempted thereby, plus a penalty of 50
29 percent of the unpaid taxes for each year and 15 percent
30 interest per annum. However, the property appraiser may waive
31 the penalty and interest in the case of an owner who benefited

1 from a homestead exemption for which a prior owner had made
2 application. In addition ~~However~~, if a homestead exemption is
3 improperly granted as a result of a clerical mistake or
4 omission by the property appraiser, the person improperly
5 receiving the exemption shall not be assessed penalty and
6 interest. Before any such lien may be filed, the owner so
7 notified must be given 30 days to pay the taxes, penalties,
8 and interest.

9 Section 2. This act shall take effect upon becoming a
10 law.

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13 HOUSE SUMMARY

14 Authorizes the property appraiser to waive penalty and
15 interest when a person who is not entitled to homestead
16 exemption has benefited from an exemption for which a
17 prior owner made application.

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