

By Senator Sebesta

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1 A bill to be entitled
 2 An act relating to ad valorem taxation;
 3 amending s. 193.092, F.S.; providing an
 4 exception to the requirement for assessing
 5 taxes to a current owner of property that has
 6 previously escaped taxation; amending s.
 7 196.161, F.S.; providing a waiver of penalty
 8 and interest in specified instances wherein a
 9 taxpayer erroneously receives a homestead tax
 10 exemption; amending s. 200.065, F.S.; revising
 11 the procedure by which a property appraiser may
 12 correct an error in notices of proposed taxes;
 13 creating s. 201.205, F.S.; prohibiting the
 14 deliberate use of excess documentary stamps;
 15 providing criminal penalties; providing an
 16 effective date.

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

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 20 Section 1. Section 193.092, Florida Statutes, is
 21 amended to read:

22 193.092 Assessment of property for back taxes.--
 23 (1) When it shall appear that any ad valorem tax might
 24 have been lawfully assessed or collected upon any property in
 25 the state, but that such tax was not lawfully assessed or
 26 levied, and has not been collected for any year within a
 27 period of 3 years next preceding the year in which it is
 28 ascertained that such tax has not been assessed, or levied, or
 29 collected, then the officers authorized shall make the
 30 assessment of taxes upon such property in addition to the
 31 assessment of such property for the current year, and shall

1 assess the same separately for such property as may have
2 escaped taxation at and upon the basis of valuation applied to
3 such property for the year or years in which it escaped
4 taxation, noting distinctly the year when such property
5 escaped taxation and such assessment shall have the same force
6 and effect as it would have had if it had been made in the
7 year in which the property shall have escaped taxation, and
8 taxes shall be levied and collected thereon in like manner and
9 together with taxes for the current year in which the
10 assessment is made. But no property shall be assessed for
11 more than 3 years' arrears of taxation, and all property so
12 escaping taxation shall be subject to such taxation to be
13 assessed in whomsoever's hands or possession the same may be
14 found, except when the property is owned by a subsequent bona
15 fide purchaser for value who purchased the property without
16 actual or constructive notice that the property had previously
17 escaped taxation; provided, that the county property appraiser
18 shall not assess any lot or parcel of land certified or sold
19 to the state for any previous years unless such lot or parcel
20 of lands so certified or sold shall be included in the list
21 furnished by the Comptroller to the county property appraiser
22 as provided by law; provided, if real or personal property be
23 assessed for taxes, and because of litigation delay ensues and
24 the assessment be held invalid the taxing authorities, may
25 reassess such property within the time herein provided after
26 the termination of such litigation; provided further, that
27 personal property acquired in good faith by purchase shall not
28 be subject to assessment for taxes for any time prior to the
29 time of such purchase, but the individual or corporation
30 liable for any such assessment shall continue personally
31 liable for same.

1 (2) ~~The provisions of~~ This section applies ~~shall apply~~
2 to property of every class and kind upon which ad valorem tax
3 is assessable by any state or county authority under the laws
4 of the state.

5 Section 2. Paragraph (b) of subsection (1) of section
6 196.161, Florida Statutes, is amended to read:

7 196.161 Homestead exemptions; lien imposed on property
8 of person claiming exemption although not a permanent
9 resident.--

10 (1)

11 (b) In addition, upon determination by the property
12 appraiser that for any year or years within the prior 10 years
13 a person who was not entitled to a homestead exemption was
14 granted a homestead exemption from ad valorem taxes, it shall
15 be the duty of the property appraiser making such
16 determination to serve upon the owner a notice of intent to
17 record in the public records of the county a notice of tax
18 lien against any property owned by that person in the county,
19 and such property shall be identified in the notice of tax
20 lien. Such property which is situated in this state shall be
21 subject to the taxes exempted thereby, plus a penalty of 50
22 percent of the unpaid taxes for each year and 15 percent
23 interest per annum. However, if a homestead exemption is
24 improperly granted as a result of a clerical mistake or
25 omission by the property appraiser, or as a result of a
26 transfer of title as described in s. 193.155(3) and the person
27 has not simultaneously received a homestead exemption
28 elsewhere, the person improperly receiving the exemption shall
29 not be assessed penalty and interest. Before any such lien may
30 be filed, the owner so notified must be given 30 days to pay
31 the taxes, penalties, and interest.

1 Section 3. Paragraph (a) of subsection (13) of section
2 200.065, Florida Statutes, 1998 Supplement, is amended to
3 read:

4 200.065 Method of fixing millage.--

5 (13)(a) If the notice of proposed property taxes
6 mailed to taxpayers under this section contains an error, the
7 property appraiser, in lieu of mailing a corrected notice to
8 all taxpayers, may correct the error by mailing a short form
9 of the notice to those taxpayers affected by the error and its
10 correction; or, if the error involves only the date and time
11 of the public hearings required by this section, the property
12 appraiser, with the permission of the taxing authority
13 affected by the error, may correct the error by advertising
14 the corrected information in a newspaper of general
15 circulation in the county as provided in subsection (3). The
16 notice shall be prepared by the property appraiser at the
17 expense of the taxing authority which caused the error or at
18 the property appraiser's expense if he or she caused the
19 error. The form of the notice must be approved by the
20 executive director of the Department of Revenue or the
21 executive director's designee.

22 Section 4. Section 201.205, Florida Statutes, is
23 created to read:

24 201.205 Deliberate use of excess documentary stamps;
25 prohibition; penalty.--The documentary stamps affixed to a
26 deed, instrument, or writing for the purpose of showing that a
27 tax imposed by s. 201.02(1) has been paid must reflect the
28 true and correct amount of the sales price or other
29 consideration for the interest in real property which has been
30 granted, assigned, transferred, or otherwise conveyed to or
31 vested in the purchaser or any other person by his or her

1 direction. It is unlawful for the seller or conveyer of the
2 property interest to deliberately affix or cause to be affixed
3 to such a deed, instrument, or writing excess documentary
4 stamps with the intent to imply a sales price for the property
5 interest which is in excess of the actual sales price. A
6 violation of this section is a misdemeanor of the first
7 degree, punishable as provided in s. 775.082 or s. 775.083.

8 Section 5. This act shall take effect upon becoming a
9 law.

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12 SENATE SUMMARY

13 Provides an exception to the requirement for assessing
14 taxes to the current owner of property that has
15 previously escaped taxation. Provides a waiver of penalty
16 and interest in specified instances wherein a taxpayer
17 erroneously receives a homestead exemption from property
18 taxes. Revises the procedure by which a property
19 appraiser may correct a minor error in TRIM notices.
20 Prohibits the deliberate use of excess documentary stamps
21 on a document conveying an interest in real property and
22 provides criminal penalties for violations.
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