

Amendment No. 001 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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The Committee on Finance & Taxation offered the following:

Amendment (with title amendment)

On page 1, line 20

remove from the bill: everything after the enacting clause

and insert in lieu thereof:

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

193.092 Assessment of property for back taxes.--

(1) When it shall appear that any ad valorem tax might have been lawfully assessed or collected upon any property in the state, but that such tax was not lawfully assessed or levied, and has not been collected for any year within a period of 3 years next preceding the year in which it is ascertained that such tax has not been assessed, or levied, or collected, then the officers authorized shall make the assessment of taxes upon such property in addition to the assessment of such property for the current year, and shall assess the same separately for such property as may have escaped taxation at and upon the basis of valuation applied to

Amendment No. 001 (for drafter's use only)

1 such property for the year or years in which it escaped
2 taxation, noting distinctly the year when such property
3 escaped taxation and such assessment shall have the same force
4 and effect as it would have had if it had been made in the
5 year in which the property shall have escaped taxation, and
6 taxes shall be levied and collected thereon in like manner and
7 together with taxes for the current year in which the
8 assessment is made. But no property shall be assessed for
9 more than 3 years' arrears of taxation, and all property so
10 escaping taxation shall be subject to such taxation to be
11 assessed in whomsoever's hands or possession the same may be
12 found, except that property acquired by a bona fide purchaser
13 shall not be subject to assessment for taxes for any time
14 prior to the time of such purchase, but the individual or
15 corporation who owned the property at the time of assessment
16 shall become personally liable for same; provided, that the
17 county property appraiser shall not assess any lot or parcel
18 of land certified or sold to the state for any previous years
19 unless such lot or parcel of lands so certified or sold shall
20 be included in the list furnished by the Comptroller to the
21 county property appraiser as provided by law; provided, if
22 real or personal property be assessed for taxes, and because
23 of litigation delay ensues and the assessment be held invalid
24 the taxing authorities, may reassess such property within the
25 time herein provided after the termination of such litigation;
26 provided further, that personal property acquired in good
27 faith by purchase shall not be subject to assessment for taxes
28 for any time prior to the time of such purchase, but the
29 individual or corporation liable for any such assessment shall
30 continue personally liable for same. As used in this
31 subsection, the term "bona fide purchaser" means a purchaser

Amendment No. 001 (for drafter's use only)

1 for value, in good faith, and without notice of any escaped
2 taxation or adverse claim.

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

7 Section 2. Paragraph (b) of subsection (1) of section
8 196.161, Florida Statutes, is amended to read:

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

12 (1)

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

Amendment No. 001 (for drafter's use only)

1 penalty and interest is inapplicable to transfers made under
2 s. 193.155(3) if the intent of the transfer is to avoid the
3 payment of such assessed penalty and interest. Before any such
4 lien may be filed, the owner so notified must be given 30 days
5 to pay the taxes, penalties, and interest.

6 Section 3. Section 196.198, Florida Statutes, is
7 amended to read:

8 196.198 Educational property exemption.--Educational
9 institutions within this state and their property used by them
10 or by any other exempt entity or educational institution
11 exclusively for educational purposes shall be exempt from
12 taxation. Sheltered workshops providing rehabilitation and
13 retraining of disabled individuals and exempted by a
14 certificate under s. (d) of the federal Fair Labor Standards
15 Act of 1938, as amended, are declared wholly educational in
16 purpose and shall be exempted from certification,
17 accreditation, and membership requirements set forth in s.
18 196.012. Those portions of property of college fraternities
19 and sororities certified by the president of the college or
20 university to the appropriate property appraiser as being
21 essential to the educational process, shall be exempt from ad
22 valorem taxation. The use of property by public fairs and
23 expositions chartered by chapter 616 is presumed to be an
24 educational use of such property and shall be exempt from ad
25 valorem taxation to the extent of such use. Property used
26 exclusively for educational purposes shall be deemed owned by
27 an educational institution if the entity owning 100 percent of
28 the educational institution is owned by the identical persons
29 who own the property. If legal title to property is held by a
30 governmental agency that leases the property to a lessee, the
31 property shall be deemed to be owned by the governmental

Amendment No. 001 (for drafter's use only)

1 agency and used exclusively for educational purposes if the
2 governmental agency continues to use such property exclusively
3 for educational purposes pursuant to a sublease or other
4 contractual agreement with that lessee.If the title to land
5 is held by the trustee of an irrevocable inter vivos trust and
6 if the trust grantor owns 100 percent of the entity that owns
7 an educational institution that is using the land exclusively
8 for educational purposes, the land is deemed to be property
9 owned by the educational institution for purposes of this
10 exemption. Property owned by an educational institution shall
11 be deemed to be used for an educational purpose if the
12 institution has taken affirmative steps to prepare the
13 property for educational use. Affirmative steps means
14 environmental or land use permitting activities, creation of
15 architectural plans or schematic drawings, land clearing or
16 site preparation, construction or renovation activities, or
17 other similar activities that demonstrate commitment of the
18 property to an educational use.

19 Section 4. Paragraph (a) of subsection (13) of section
20 200.065, Florida Statutes, is amended to read:

21 200.065 Method of fixing millage.--

22 (13)(a) If the notice of proposed property taxes
23 mailed to taxpayers under this section contains an error, the
24 property appraiser, in lieu of mailing a corrected notice to
25 all taxpayers, may correct the error by mailing a short form
26 of the notice to those taxpayers affected by the error and its
27 correction. The notice shall be prepared by the property
28 appraiser at the expense of the taxing authority which caused
29 the error or at the property appraiser's expense if he or she
30 caused the error. The form of the notice must be approved by
31 the executive director of the Department of Revenue or the

Amendment No. 001 (for drafter's use only)

1 executive director's designee. If the error involves only the
 2 date and time of the public hearings required by this section,
 3 the property appraiser, with the permission of the taxing
 4 authority affected by the error, may correct the error by
 5 advertising the corrected information in a newspaper of
 6 general circulation in the county as provided in subsection
 7 (3).

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

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11

12 ===== T I T L E A M E N D M E N T =====

13 And the title is amended as follows:

14 On page 1, lines 2-16
 15 remove from the title of the bill: all of said lines
 16
 17 and insert in lieu thereof:

18 An act relating to ad valorem taxation;
 19 amending s. 193.092, F.S.; providing an
 20 exception to the requirement for assessing
 21 taxes to a current owner of property that has
 22 previously escaped taxation; amending s.
 23 196.161, F.S.; providing a waiver of penalty
 24 and interest in specified instances wherein a
 25 taxpayer erroneously receives a homestead tax
 26 exemption; amending s. 196.198, F.S.;
 27 maintaining exemption from taxation for
 28 property leased from a governmental agency if
 29 the agency continues to use the property
 30 exclusively for educational purposes; amending
 31 s. 200.065, F.S.; revising the procedure by

Amendment No. 001 (for drafter's use only)

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which a property appraiser may correct an error
in notices of proposed taxes; providing an
effective date.