

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. 196.198, F.S.;  
11          maintaining exemption from taxation for  
12          property leased from a governmental agency if  
13          the agency continues to use the property  
14          exclusively for educational purposes; amending  
15          s. 200.065, F.S.; revising the procedure by  
16          which a property appraiser may correct an error  
17          in notices of proposed taxes; providing an  
18          effective date.

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

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

24           193.092 Assessment of property for back taxes.--

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

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

1 for any time prior to the time of such purchase, but the  
2 individual or corporation liable for any such assessment shall  
3 continue personally liable for same. As used in this  
4 subsection, the term "bona fide purchaser" means a purchaser  
5 for value, in good faith, and without notice of any escaped  
6 taxation or adverse claim.

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

11 Section 2. Paragraph (b) of subsection (1) of section  
12 196.161, Florida Statutes, is amended to read:

13 196.161 Homestead exemptions; lien imposed on property  
14 of person claiming exemption although not a permanent  
15 resident.--

16 (1)

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

1 transfer of title as described in s. 193.155(3) and the person  
2 would otherwise be entitled to the homestead exemption on that  
3 property,the person improperly receiving the exemption shall  
4 not be assessed penalty and interest. The waiver of assessed  
5 penalty and interest is inapplicable to transfers made under  
6 s. 193.155(3) if the intent of the transfer is to avoid the  
7 payment of such assessed penalty and interest.Before any such  
8 lien may be filed, the owner so notified must be given 30 days  
9 to pay the taxes, penalties, and interest.

10 Section 3. Section 196.198, Florida Statutes, is  
11 amended to read:

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

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

23 Section 4. Paragraph (a) of subsection (13) of section  
 24 200.065, Florida Statutes, is amended to read:

25 200.065 Method of fixing millage.--

26 (13)(a) If the notice of proposed property taxes  
 27 mailed to taxpayers under this section contains an error, the  
 28 property appraiser, in lieu of mailing a corrected notice to  
 29 all taxpayers, may correct the error by mailing a short form  
 30 of the notice to those taxpayers affected by the error and its  
 31 correction. The notice shall be prepared by the property

1 appraiser at the expense of the taxing authority which caused  
2 the error or at the property appraiser's expense if he or she  
3 caused the error. The form of the notice must be approved by  
4 the executive director of the Department of Revenue or the  
5 executive director's designee. If the error involves only the  
6 date and time of the public hearings required by this section,  
7 the property appraiser, with the permission of the taxing  
8 authority affected by the error, may correct the error by  
9 advertising the corrected information in a newspaper of  
10 general circulation in the county as provided in subsection  
11 (3).

12 Section 5. This act shall take effect upon becoming a  
13 law.

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