

By Senator Sebesta

20-148-00

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.

17

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

19

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, is amended to read:

3           200.065 Method of fixing millage.--

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

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

23           201.205 Deliberate use of excess documentary stamps;  
24 prohibition; penalty.--The documentary stamps affixed to a  
25 deed, instrument, or writing for the purpose of showing that a  
26 tax imposed by s. 201.02(1) has been paid must reflect the  
27 true and correct amount of the sales price or other  
28 consideration for the interest in real property which has been  
29 granted, assigned, transferred, or otherwise conveyed to or  
30 vested in the purchaser or any other person by his or her  
31 direction. It is unlawful for the seller or conveyer of the

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

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

9  
10 \*\*\*\*\*

11 SENATE SUMMARY

12 Provides an exception to the requirement for assessing  
13 taxes to the current owner of property that has  
14 previously escaped taxation. Provides a waiver of penalty  
15 and interest in specified instances wherein a taxpayer  
16 erroneously receives a homestead exemption from property  
17 taxes. Revises the procedure by which a property  
18 appraiser may correct a minor error in TRIM notices.  
19 Prohibits the deliberate use of excess documentary stamps  
20 on a document conveying an interest in real property and  
21 provides criminal penalties for violations.  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31