

By Senator Sebesta

20-787-01

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 providing an effective date.

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

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

19 193.092 Assessment of property for back taxes.--

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

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

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. Paragraph (a) of subsection (13) of section
7 200.065, Florida Statutes, is amended to read:

8 200.065 Method of fixing millage.--

9 (13)(a) If the notice of proposed property taxes
10 mailed to taxpayers under this section contains an error, the
11 property appraiser, in lieu of mailing a corrected notice to
12 all taxpayers, may correct the error by mailing a short form
13 of the notice to those taxpayers affected by the error and its
14 correction. The notice shall be prepared by the property
15 appraiser at the expense of the taxing authority which caused
16 the error or at the property appraiser's expense if he or she
17 caused the error. The form of the notice must be approved by
18 the executive director of the Department of Revenue or the
19 executive director's designee. If the error involves only the
20 date and time of the public hearings required by this section,
21 the property appraiser, with the permission of the taxing
22 authority affected by the error, may correct the error by
23 advertising the corrected information in a newspaper of
24 general circulation in the county as provided in subsection
25 (3).

26 Section 4. This act shall take effect upon becoming a
27 law.

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SENATE SUMMARY

Provides an exception to the requirement for assessing taxes to a current owner of property that has previously escaped taxation. Provides a waiver of penalty and interest in specified instances wherein a taxpayer erroneously receives a homestead tax exemption. Revises the procedure by which a property appraiser may correct an error in notices of proposed taxes.