

785-108BX-32

Bill No. CS/HB 1155

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Needelman offered the following:

**Amendment**

On page 2, line 3, through page 3, line 11,  
remove: all of said lines,

and insert: for each member of the household, to be submitted  
for inspection by the property appraiser by June 1. The  
taxpayer's sworn statement shall attest to the accuracy of the  
documents and grant permission to allow review of the  
documents if requested by the property appraiser. Submission  
of supporting documentation is not required for the renewal of  
an exemption under this section unless the property appraiser  
requests such documentation. Once the documents have been  
inspected by the property appraiser, they shall be returned to  
the taxpayer or otherwise destroyed. The property appraiser is  
authorized to generate random audits of the taxpayers' sworn  
statements to ensure the accuracy of the household income  
reported. If so selected for audit, a taxpayer shall execute  
Internal Revenue Service Form 8821 or 4506, which authorizes  
the Internal Revenue Service to release tax information to the

1 property appraiser's office. All reviews conducted in  
2 accordance with this section shall be completed on or before  
3 June 1 ~~such copies~~. The property appraiser may not grant or  
4 renew the exemption if ~~without~~ the required documentation  
5 requested is not provided.

6 (9) If the property appraiser determines that for any  
7 year within the immediately previous 10 years a person who was  
8 not entitled to the additional homestead exemption was granted  
9 such exemption, the property appraiser shall serve upon the  
10 owner a notice of intent to record in the public records of  
11 the county a notice of tax lien against any property owned by  
12 that person in the county and that property shall be  
13 identified in the tax lien. Any property that is owned by the  
14 taxpayer and is situated in this state is subject to the taxes  
15 exempted by the improper homestead exemption, plus a penalty  
16 of 50 percent of the unpaid taxes for each year and interest  
17 at a rate of 15 percent per annum. However, if such an  
18 exemption is improperly granted as a result of a clerical  
19 mistake or omission by the property appraiser, the person who  
20 improperly received the exemption may not be assessed a  
21 penalty and interest. Before any such lien may be filed, the  
22 owner shall be given 30 days within which to pay the taxes,  
23 penalties, and interest. Such a lien is subject to the  
24 procedures and provisions set forth in s. 196.161(3).

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