

Bill No. CS for SB 1176

Amendment No. ____ Barcode 682338

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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	04/30/2003 10:04 AM	.	
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11	Senator Fasano moved the following amendment:		
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13	Senate Amendment (with title amendment)		
14	On page 61, between lines 16 and 17,		
15			
16	insert:		
17	Section 42. Subsection (1) of section 95.091, Florida		
18	Statutes, is amended to read:		
19	95.091 Limitation on actions to collect taxes.--		
20	(1)(a) Except in the case of taxes for which		
21	certificates have been sold, or of taxes enumerated in s.		
22	72.011, <u>or of a tax lien issued under s. 196.161</u> , any tax lien		
23	granted by law to the state or any of its political		
24	subdivisions, any municipality, any public corporation or body		
25	politic, or any other entity having authority to levy and		
26	collect taxes shall expire 5 years after the date the tax is		
27	assessed or becomes delinquent, whichever is later. No action		
28	may be begun to collect any tax after the expiration of the		
29	lien securing the payment of the tax.		
30	(b) Any tax lien granted by law to the state or any of		
31	its political subdivisions for any tax enumerated in s. 72.011		

Bill No. CS for SB 1176

Amendment No. ____ Barcode 682338

1 or any tax lien imposed under s. 196.161 shall expire 20 years
2 after the last date the tax may be assessed, after the tax
3 becomes delinquent, or after the filing of a tax warrant,
4 whichever is later. An action to collect any tax enumerated
5 in s. 72.011 may not be commenced after the expiration of the
6 lien securing the payment of the tax.

7 Section 43. Subsection (3) of section 193.155, Florida
8 Statutes, is amended to read:

9 193.155 Homestead assessments.--Homestead property
10 shall be assessed at just value as of January 1, 1994.
11 Property receiving the homestead exemption after January 1,
12 1994, shall be assessed at just value as of January 1 of the
13 year in which the property receives the exemption.

14 (3) Except as provided in this subsection, property
15 assessed under this section shall be assessed at just value as
16 of January 1 of the year following a change of ownership.
17 Thereafter, the annual changes in the assessed value of the
18 property are subject to the limitations in subsections (1) and
19 (2). For the purpose of this section, a change in ownership
20 means any sale, foreclosure, or transfer of legal title or
21 beneficial title in equity to any person, except as provided
22 in this subsection. There is no change of ownership if:

23 (a) Subsequent to the change or transfer, the same
24 person is entitled to the homestead exemption as was
25 previously entitled and:

- 26 1. The transfer of title is to correct an error; ~~or~~
27 2. The transfer is between legal and equitable title;

28 (b) The transfer is between husband and wife,
29 including a transfer to a surviving spouse or a transfer due
30 to a dissolution of marriage;

31 (c) The transfer occurs by operation of law under s.

Bill No. CS for SB 1176

Amendment No. ____ Barcode 682338

1 732.4015; ~~or~~

2 (d) Upon the death of the owner, the transfer is
3 between the owner and another who is a permanent resident and
4 is legally or naturally dependent upon the owner; ~~or-~~

5 (e) The transfer adds new owners to the existing
6 ownership, the new owners do not apply for or claim homestead
7 exemption, and the original owner who claimed homestead
8 continues to qualify for the exemption.

9 Section 44. Subsection (4) of section 194.011, Florida
10 Statutes, is amended to read:

11 194.011 Assessment notice; objections to
12 assessments.--

13 (4)(a) At least 15 ~~10~~ days before the hearing, the
14 petitioner shall provide to the property appraiser a list of
15 evidence to be presented at the hearing, together with copies
16 of all documentation to be considered by the value adjustment
17 board and a summary of evidence to be presented by witnesses.
18 A petitioner may not present for consideration and a board or
19 special master may not accept for consideration testimony or
20 other evidentiary materials that were requested of the
21 petitioner in writing by the property appraiser and denied to
22 the property appraiser.

23 (b) No later than 5 days before the hearing, if after
24 the petitioner has provided ~~provides~~ the information as
25 required under paragraph (a), and if requested in writing by
26 the petitioner, the property appraiser shall provide to the
27 petitioner a list of evidence to be presented at the hearing,
28 together with copies of all documentation to be considered by
29 the value adjustment board and a summary of evidence to be
30 presented by witnesses. The evidence list must contain the
31 property record card if provided by the clerk.

Bill No. CS for SB 1176

Amendment No. ____ Barcode 682338

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(Redesignate subsequent sections.)

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

And the title is amended as follows:

On page 5, line 4, after the semicolon,

insert:

amending s. 95.091, F.S.; revising a limitation
on actions to collect taxes; amending s.
193.155, F.S.; revising the definition of
change of ownership of homestead property;
amending s. 194.011, F.S.; revising
requirements for presenting evidence in
property assessment hearings;