

By Senator Saunders

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A bill to be entitled
An act relating to homestead exemption;
amending s. 196.131, F.S.; providing a
value-based sliding scale of criminal penalties
applicable to a claimant who knowingly and
willfully gives false information for the
purpose of claiming a homestead exemption if
the funds for the homestead were obtained by
the commission of a fraudulent act; providing
an effective date.

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

Section 1. Section 196.131, Florida Statutes, is
amended to read:

196.131 Homestead exemptions; claims; receipt; false
information; use of funds from fraudulent acts; penalties.--

(1) At the time each taxpayer files claim for a
homestead exemption, the property appraiser shall deliver to
the taxpayer a receipt over his or her signature, or that of a
duly authorized deputy, which shall appropriately identify the
property covered in the application, shall bear date as of the
day such application is received by the property appraiser,
and shall include any serial number or other identifying data
desired by the said property appraiser. The possession of such
receipt shall constitute conclusive proof of the timely filing
of such application.

(2) A person who knowingly and willfully gives false
information for the purpose of claiming a homestead exemption
as provided for in this chapter commits ~~is guilty of a~~

1 misdemeanor of the first degree, punishable as provided in s.
2 775.082 or by fine not exceeding \$5,000, or both.

3 (3)(a) A person who violates subsection (2) by
4 knowingly and willfully giving false information concerning a
5 home that has been paid for by the claimant, in whole or in
6 part, with funds obtained by the commission of a fraudulent
7 act commits:

8 1. A felony of the third degree, punishable as
9 provided in s. 775.082, s. 775.083, or s. 775.084, if the
10 assessed value of the homestead is at least \$200,000 but less
11 than \$500,000.

12 2. A felony of the second degree, punishable as
13 provided in s. 775.082, s. 775.083, or s. 775.084, if the
14 assessed value of the homestead is at least \$500,000 but less
15 than \$1.5 million.

16 3. A felony of the first degree, punishable as
17 provided in s. 775.082, s. 775.083, or s. 775.084, if the
18 assessed value of the homestead is at least \$1.5 million.

19 (b) By October 1, 2006, the Department of Revenue
20 shall amend the application forms for the homestead exemption,
21 by rule, to the extent necessary to administer this
22 subsection.

23 Section 2. This act shall take effect October 1, 2006.

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26 SENATE SUMMARY

27 Provides a value-based scale of criminal penalties that
28 apply to a person who knowingly and willfully gives false
29 information in claiming a homestead exemption if funds
30 used to pay for the homestead were obtained by a
31 fraudulent act.