

HB 1279

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1 A bill to be entitled
 2 An act relating to assessment of property for back ad
 3 valorem taxes; amending s. 193.092, F.S.; providing for
 4 nonapplication of retroactive assessment and collection of
 5 taxes on certain property under certain circumstances;
 6 providing criteria; providing an effective date.

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

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 10 Section 1. Section 193.092, Florida Statutes, is amended
 11 to read:

12 193.092 Assessment of property for back taxes.—

13 (1) When it shall appear that any ad valorem tax might
 14 have been lawfully assessed or collected upon any property in
 15 the state, but that such tax was not lawfully assessed or
 16 levied, and has not been collected for any year within a period
 17 of 3 years next preceding the year in which it is ascertained
 18 that such tax has not been assessed, or levied, or collected,
 19 then the officers authorized shall make the assessment of taxes
 20 upon such property in addition to the assessment of such
 21 property for the current year, and shall assess the same
 22 separately for such property as may have escaped taxation at and
 23 upon the basis of valuation applied to such property for the
 24 year or years in which it escaped taxation, noting distinctly
 25 the year when such property escaped taxation and such assessment
 26 shall have the same force and effect as it would have had if it
 27 had been made in the year in which the property shall have
 28 escaped taxation, and taxes shall be levied and collected

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29 | thereon in like manner and together with taxes for the current
30 | year in which the assessment is made. But no property shall be
31 | assessed for more than 3 years' arrears of taxation, and all
32 | property so escaping taxation shall be subject to such taxation
33 | to be assessed in whomsoever's hands or possession the same may
34 | be found, except that property acquired by a bona fide purchaser
35 | who was without knowledge of the escaped taxation shall not be
36 | subject to assessment for taxes for any time prior to the time
37 | of such purchase, but it is the duty of the property appraiser
38 | making such assessment to serve upon the previous owner a notice
39 | of intent to record in the public records of the county a notice
40 | of tax lien against any property owned by that person in the
41 | county. Any property owned by such previous owner which is
42 | situated in this state is subject to the lien of such assessment
43 | in the same manner as a recorded judgment. Before any such lien
44 | may be recorded, the owner so notified must be given 30 days to
45 | pay the taxes, penalties, and interest. Once recorded, such lien
46 | may be recorded in any county in this state and shall constitute
47 | a lien on any property of such person in such county in the same
48 | manner as a recorded judgment, and may be enforced by the tax
49 | collector using all remedies pertaining to same; provided, that
50 | the county property appraiser shall not assess any lot or parcel
51 | of land certified or sold to the state for any previous years
52 | unless such lot or parcel of lands so certified or sold shall be
53 | included in the list furnished by the Chief Financial Officer to
54 | the county property appraiser as provided by law; provided, if
55 | real or personal property be assessed for taxes, and because of
56 | litigation delay ensues and the assessment be held invalid the

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57 taxing authorities, may reassess such property within the time
58 herein provided after the termination of such litigation;
59 provided further, that personal property acquired in good faith
60 by purchase shall not be subject to assessment for taxes for any
61 time prior to the time of such purchase, but the individual or
62 corporation liable for any such assessment shall continue
63 personally liable for same. As used in this subsection, the term
64 "bona fide purchaser" means a purchaser for value, in good
65 faith, before certification of such assessment of back taxes to
66 the tax collector for collection.

67 (2) This section applies to property of every class and
68 kind upon which ad valorem tax is assessable by any state or
69 county authority under the laws of the state.

70 (3) Notwithstanding subsection (2), the provisions of this
71 section requiring the retroactive assessment and collection of
72 ad valorem taxes shall not apply if:

73 (a) The owner of a building, structure, or other
74 improvement to land that has not been previously assessed
75 complied with all necessary permitting requirements when the
76 improvement was completed; or

77 (b) The owner of real property that has not been
78 previously assessed voluntarily discloses to the property
79 appraiser the existence of such property before January 1 of the
80 year the property is first assessed. The disclosure must be made
81 on a form provided by the property appraiser.

82 Section 2. This act shall take effect July 1, 2010.