

By Senator Detert

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1 A bill to be entitled
2 An act relating to the homestead exemption;
3 authorizing any person to report to his or her local
4 property appraiser a possible homestead exemption
5 violation under certain circumstances; requiring that
6 the property appraiser pay a specified maximum reward
7 to the reporting individual after the recovery of any
8 back taxes or penalties by the property appraiser;
9 requiring that funds for such reward be taken from a
10 specified source; providing that a reward may be paid
11 to only one person for each verified violation;
12 providing for the determination of the recipient of a
13 reward if more than one resident reports a violation;
14 requiring that the Department of Revenue create a form
15 for reporting such violations and provide such form by
16 specified means; requiring that each submitted form
17 contain certain information; requiring that the
18 property appraiser stamp each submitted form with the
19 current date and time upon receipt; providing an
20 effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

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24 Section 1. Whistleblower reward for reporting illegal or
25 improper homestead exemptions.-

26 (1) Any person may report to his or her local property
27 appraiser's office a possible homestead exemption violation if
28 he or she believes a homestead exemption, as described in s.
29 196.031, Florida Statutes, has been granted to a person who is

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30 not entitled to such exemption. If the property appraiser
31 verifies that a homestead exemption was illegally or improperly
32 obtained, the property appraiser, after collecting any back
33 taxes and resulting penalties, shall pay the person who reported
34 the violation a reward of up to \$500. Such reward shall be paid
35 from the penalties recovered by the property appraiser in
36 connection with the reported violation.

37 (2) A property appraiser may pay a reward to only one
38 person for reporting each verified homestead exemption
39 violation. If more than one person reports a violation
40 pertaining to the same property, the person who reported the
41 violation at the earliest date and time via the appropriate
42 reporting method shall receive the reward.

43 (3) The Department of Revenue shall create a form for
44 reporting suspected homestead exemption violations. The form
45 shall be available on the department's website, and each
46 property appraiser shall provide printed forms upon request.
47 Each submitted form must include the name and address of the
48 person reporting the suspected violation, the address of the
49 property suspected of illegally or improperly receiving a
50 homestead exemption, and the basis for suspecting that a
51 homestead exemption violation has occurred. The property
52 appraiser shall stamp each submitted form with the current date
53 and time immediately upon receipt.

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