



131650

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/14/2010	.	
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The Committee on Community Affairs (Bennett) recommended the following:

Senate Amendment (with title amendment)

Between lines 80 and 81
insert:

Section 2. Whistleblower reward for reporting illegal or improper homestead exemptions.-

(1) Any person may report to his or her local property appraiser's office a possible homestead exemption violation if he or she believes a homestead exemption, as described in s. 196.031, Florida Statutes, has been granted to a person who is not entitled to such exemption. If the property appraiser verifies that a homestead exemption was illegally or improperly



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13 obtained, the tax collector, after collecting any back taxes and
14 resulting penalties, shall pay the person who reported the
15 violation a reward of 25 percent of the penalties collected, not
16 to exceed \$500. Such reward shall be paid from the penalties
17 recovered by the tax collector in connection with the reported
18 violation.

19 (2) A tax collector may pay a reward to only one person for
20 reporting each verified homestead exemption violation. If more
21 than one person reports a violation pertaining to the same
22 property, the person who reported the violation at the earliest
23 date and time via the appropriate reporting method shall receive
24 the reward.

25 (3) The Department of Revenue shall create a form for
26 reporting suspected homestead exemption violations. The form
27 shall be available on the department's website, and each
28 property appraiser shall provide printed forms upon request.
29 Each submitted form must include the name and address of the
30 person reporting the suspected violation, the address of the
31 property suspected of illegally or improperly receiving a
32 homestead exemption, and the basis for suspecting that a
33 homestead exemption violation has occurred. The property
34 appraiser shall stamp each submitted form with the current date
35 and time immediately upon receipt.

36
37 ===== T I T L E A M E N D M E N T =====

38 And the title is amended as follows:

39 Delete lines 2 - 6

40 and insert:

41 An act relating to property tax; amending s. 193.092,



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42 F.S.; creating an exception from the assessment of
43 back taxes on property that was not assessed by a
44 property appraiser; authorizing any person to report
45 to his or her local property appraiser a possible
46 homestead exemption violation under certain
47 circumstances; requiring that the property appraiser
48 pay a specified reward to the reporting individual
49 after the recovery of any back taxes or penalties by
50 the tax collector; requiring that funds for such
51 reward be taken from a specified source; providing
52 that a reward may be paid to only one person for each
53 verified violation; providing for the determination of
54 the recipient of a reward if more than one resident
55 reports a violation; requiring that the Department of
56 Revenue create a form for reporting such violations
57 and provide such form by specified means; requiring
58 that each submitted form contain certain information;
59 requiring that the property appraiser stamp each
60 submitted form with the current date and time upon
61 receipt; providing an effective date.