

By Senator Bennett

21-01828-10

20102450__

1 A bill to be entitled
2 An act relating to the assessment of property for back
3 taxes; amending s. 193.092, F.S.; creating an
4 exception from the assessment of back taxes on
5 property that was not assessed by a property
6 appraiser; providing an effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Section 193.092, Florida Statutes, is amended to
11 read:

12 193.092 Assessment of property for back taxes.—

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

21-01828-10

20102450

30 assessment is made. But no property shall be assessed for more
31 than 3 years' arrears of taxation, and all property so escaping
32 taxation shall be subject to such taxation to be assessed in
33 whomsoever's hands or possession the same may be found, except
34 that property acquired by a bona fide purchaser who was without
35 knowledge of the escaped taxation shall not be subject to
36 assessment for taxes for any time prior to the time of such
37 purchase, but it is the duty of the property appraiser making
38 such assessment to serve upon the previous owner a notice of
39 intent to record in the public records of the county a notice of
40 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
57 taxing authorities, may reassess such property within the time
58 herein provided after the termination of such litigation;

21-01828-10

20102450__

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) The provisions of this section which require the
71 retroactive assessment and collection of taxes do not apply if:

72 (a) With respect to a building, structure, or other
73 improvement to land that was not assessed previously, the owner
74 complied with all permitting requirements when the improvement
75 was built; or

76 (b) With respect to real property that was not assessed,
77 the owner voluntarily disclosed to the property appraiser the
78 existence of the property before January 1 of the year in which
79 the property is first assessed. The disclosure must be made on a
80 form provided by the property appraiser.

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