

By the Committee on Community Affairs; and Senator Bennett

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1 A bill to be entitled
2 An act relating to property tax; amending s. 193.092,
3 F.S.; creating an exception from the assessment of
4 back taxes on property that was not assessed by a
5 property appraiser; authorizing any person to report
6 to his or her local property appraiser a possible
7 homestead exemption violation under certain
8 circumstances; requiring that the property appraiser
9 pay a specified reward to the reporting individual
10 after the recovery of any back taxes or penalties by
11 the tax collector; requiring that funds for such
12 reward be taken from a specified source; providing
13 that a reward may be paid to only one person for each
14 verified violation; providing for the determination of
15 the recipient of a reward if more than one resident
16 reports a violation; requiring that the Department of
17 Revenue create a form for reporting such violations
18 and provide such form by specified means; requiring
19 that each submitted form contain certain information;
20 requiring that the property appraiser stamp each
21 submitted form with the current date and time upon
22 receipt; providing an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:

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26 Section 1. Section 193.092, Florida Statutes, is amended to
27 read:

28 193.092 Assessment of property for back taxes.—

29 (1) When it shall appear that any ad valorem tax might have

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30 been lawfully assessed or collected upon any property in the
31 state, but that such tax was not lawfully assessed or levied,
32 and has not been collected for any year within a period of 3
33 years next preceding the year in which it is ascertained that
34 such tax has not been assessed, or levied, or collected, then
35 the officers authorized shall make the assessment of taxes upon
36 such property in addition to the assessment of such property for
37 the current year, and shall assess the same separately for such
38 property as may have escaped taxation at and upon the basis of
39 valuation applied to such property for the year or years in
40 which it escaped taxation, noting distinctly the year when such
41 property escaped taxation and such assessment shall have the
42 same force and effect as it would have had if it had been made
43 in the year in which the property shall have escaped taxation,
44 and taxes shall be levied and collected thereon in like manner
45 and together with taxes for the current year in which the
46 assessment is made. But no property shall be assessed for more
47 than 3 years' arrears of taxation, and all property so escaping
48 taxation shall be subject to such taxation to be assessed in
49 whomsoever's hands or possession the same may be found, except
50 that property acquired by a bona fide purchaser who was without
51 knowledge of the escaped taxation shall not be subject to
52 assessment for taxes for any time prior to the time of such
53 purchase, but it is the duty of the property appraiser making
54 such assessment to serve upon the previous owner a notice of
55 intent to record in the public records of the county a notice of
56 tax lien against any property owned by that person in the
57 county. Any property owned by such previous owner which is
58 situated in this state is subject to the lien of such assessment

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59 in the same manner as a recorded judgment. Before any such lien
60 may be recorded, the owner so notified must be given 30 days to
61 pay the taxes, penalties, and interest. Once recorded, such lien
62 may be recorded in any county in this state and shall constitute
63 a lien on any property of such person in such county in the same
64 manner as a recorded judgment, and may be enforced by the tax
65 collector using all remedies pertaining to same; provided, that
66 the county property appraiser shall not assess any lot or parcel
67 of land certified or sold to the state for any previous years
68 unless such lot or parcel of lands so certified or sold shall be
69 included in the list furnished by the Chief Financial Officer to
70 the county property appraiser as provided by law; provided, if
71 real or personal property be assessed for taxes, and because of
72 litigation delay ensues and the assessment be held invalid the
73 taxing authorities, may reassess such property within the time
74 herein provided after the termination of such litigation;
75 provided further, that personal property acquired in good faith
76 by purchase shall not be subject to assessment for taxes for any
77 time prior to the time of such purchase, but the individual or
78 corporation liable for any such assessment shall continue
79 personally liable for same. As used in this subsection, the term
80 "bona fide purchaser" means a purchaser for value, in good
81 faith, before certification of such assessment of back taxes to
82 the tax collector for collection.

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

86 (3) The provisions of this section which require the
87 retroactive assessment and collection of taxes do not apply if:

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88 (a) With respect to a building, structure, or other
89 improvement to land that was not assessed previously, the owner
90 complied with all permitting requirements when the improvement
91 was built; or

92 (b) With respect to real property that was not assessed,
93 the owner voluntarily disclosed to the property appraiser the
94 existence of the property before January 1 of the year in which
95 the property is first assessed. The disclosure must be made on a
96 form provided by the property appraiser.

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

99 (1) Any person may report to his or her local property
100 appraiser's office a possible homestead exemption violation if
101 he or she believes a homestead exemption, as described in s.
102 196.031, Florida Statutes, has been granted to a person who is
103 not entitled to such exemption. If the property appraiser
104 verifies that a homestead exemption was illegally or improperly
105 obtained, the tax collector, after collecting any back taxes and
106 resulting penalties, shall pay the person who reported the
107 violation a reward of 25 percent of the penalties collected, not
108 to exceed \$500. Such reward shall be paid from the penalties
109 recovered by the tax collector in connection with the reported
110 violation.

111 (2) A tax collector may pay a reward to only one person for
112 reporting each verified homestead exemption violation. If more
113 than one person reports a violation pertaining to the same
114 property, the person who reported the violation at the earliest
115 date and time via the appropriate reporting method shall receive
116 the reward.

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117 (3) The Department of Revenue shall create a form for
118 reporting suspected homestead exemption violations. The form
119 shall be available on the department's website, and each
120 property appraiser shall provide printed forms upon request.
121 Each submitted form must include the name and address of the
122 person reporting the suspected violation, the address of the
123 property suspected of illegally or improperly receiving a
124 homestead exemption, and the basis for suspecting that a
125 homestead exemption violation has occurred. The property
126 appraiser shall stamp each submitted form with the current date
127 and time immediately upon receipt.

128 Section 3. This act shall take effect July 1, 2010.