

By the Policy and Steering Committee on Ways and Means; the  
Committee on Community Affairs; and Senator Bennett

576-05319-10

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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; providing an effective date.  
6

7 Be It Enacted by the Legislature of the State of Florida:  
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9           Section 1. Section 193.092, Florida Statutes, is amended to  
10 read:

11           193.092 Assessment of property for back taxes.—

12           (1) When it shall appear that any ad valorem tax might have  
13 been lawfully assessed or collected upon any property in the  
14 state, but that such tax was not lawfully assessed or levied,  
15 and has not been collected for any year within a period of 3  
16 years next preceding the year in which it is ascertained that  
17 such tax has not been assessed, or levied, or collected, then  
18 the officers authorized shall make the assessment of taxes upon  
19 such property in addition to the assessment of such property for  
20 the current year, and shall assess the same separately for such  
21 property as may have escaped taxation at and upon the basis of  
22 valuation applied to such property for the year or years in  
23 which it escaped taxation, noting distinctly the year when such  
24 property escaped taxation and such assessment shall have the  
25 same force and effect as it would have had if it had been made  
26 in the year in which the property shall have escaped taxation,  
27 and taxes shall be levied and collected thereon in like manner  
28 and together with taxes for the current year in which the  
29 assessment is made. But no property shall be assessed for more

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30 than 3 years' arrears of taxation, and all property so escaping  
31 taxation shall be subject to such taxation to be assessed in  
32 whomsoever's hands or possession the same may be found, except  
33 that property acquired by a bona fide purchaser who was without  
34 knowledge of the escaped taxation shall not be subject to  
35 assessment for taxes for any time prior to the time of such  
36 purchase, but it is the duty of the property appraiser making  
37 such assessment to serve upon the previous owner a notice of  
38 intent to record in the public records of the county a notice of  
39 tax lien against any property owned by that person in the  
40 county. Any property owned by such previous owner which is  
41 situated in this state is subject to the lien of such assessment  
42 in the same manner as a recorded judgment. Before any such lien  
43 may be recorded, the owner so notified must be given 30 days to  
44 pay the taxes, penalties, and interest. Once recorded, such lien  
45 may be recorded in any county in this state and shall constitute  
46 a lien on any property of such person in such county in the same  
47 manner as a recorded judgment, and may be enforced by the tax  
48 collector using all remedies pertaining to same; provided, that  
49 the county property appraiser shall not assess any lot or parcel  
50 of land certified or sold to the state for any previous years  
51 unless such lot or parcel of lands so certified or sold shall be  
52 included in the list furnished by the Chief Financial Officer to  
53 the county property appraiser as provided by law; provided, if  
54 real or personal property be assessed for taxes, and because of  
55 litigation delay ensues and the assessment be held invalid the  
56 taxing authorities, may reassess such property within the time  
57 herein provided after the termination of such litigation;  
58 provided further, that personal property acquired in good faith

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59 by purchase shall not be subject to assessment for taxes for any  
60 time prior to the time of such purchase, but the individual or  
61 corporation liable for any such assessment shall continue  
62 personally liable for same. As used in this subsection, the term  
63 "bona fide purchaser" means a purchaser for value, in good  
64 faith, before certification of such assessment of back taxes to  
65 the tax collector for collection.

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

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

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

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

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