

By Senator Detert

23-01337B-11

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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 a local property
4 appraiser a possible homestead exemption violation
5 under certain circumstances; requiring the property
6 appraiser to certify to the tax collector the name and
7 address of the person who reports a violation;
8 requiring that the tax collector pay a specified
9 maximum reward to the reporting individual after the
10 recovery of any back taxes, interest, or penalties;
11 requiring that funds for such reward be taken from a
12 specified source; providing that a reward may be paid
13 to only one person for each verified violation;
14 providing for the determination of the recipient of a
15 reward if more than one resident reports a violation;
16 requiring associations for condominiums and
17 cooperatives to provide a list of rented units to the
18 property appraiser's office; requiring that the
19 Department of Revenue create a form for reporting such
20 violations and provide such form by specified means;
21 requiring that each submitted form contain certain
22 information; requiring that the property appraiser
23 stamp each submitted form with the current date and
24 time upon receipt; providing an effective date.

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26 Be It Enacted by the Legislature of the State of Florida:

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28 Section 1. Whistle-blower reward for reporting illegal or
29 improper homestead exemptions.

23-01337B-11

20111112

30 (1) Any person may report to a local property appraiser's
31 office a possible homestead exemption violation if he or she
32 believes a homestead exemption, as described in s. 196.031,
33 Florida Statutes, has been granted to a person who is not
34 entitled to such exemption. If, on the basis of a report made
35 under this section, the property appraiser verifies that a
36 homestead exemption was illegally or improperly obtained, the
37 property appraiser must certify to the tax collector the name
38 and address of the person who reported the violation. The tax
39 collector, after collecting any back taxes, interest, and
40 resulting penalties, shall pay the person who reported the
41 violation a reward of up to 20 percent of the amount recovered
42 in back taxes, interest, and penalties, not to exceed \$500. Such
43 reward shall be paid from the penalties recovered by the tax
44 collector in connection with the reported violation.

45 (2) A tax collector may pay a reward to only one person for
46 each verified homestead exemption violation that is reported. If
47 more than one person reports a violation pertaining to the same
48 property, the person who reported the violation at the earliest
49 date and time using the appropriate reporting method shall
50 receive the reward.

51 (3) By January 31 of each year, each association for a
52 residential condominium or cooperative shall provide to the
53 property appraiser's office for the county in which the
54 condominium or cooperative property is located a list of all
55 units that were rented in the previous year rather than occupied
56 by the owner.

57 (4) The Department of Revenue shall create a form for
58 reporting suspected homestead exemption violations. The form

23-01337B-11

20111112__

59 shall be available on the department's website, and each
60 property appraiser shall provide printed forms upon request.
61 Each submitted form must include the name and address of the
62 person reporting the suspected violation, the address of the
63 property suspected of illegally or improperly receiving a
64 homestead exemption, and the basis for suspecting that a
65 homestead exemption violation has occurred. The property
66 appraiser shall stamp each submitted form with the current date
67 and time immediately upon receipt.

68 Section 2. This act shall take effect July 1, 2011.