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LEGISLATIVE ACTION

Senate

House

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Floor: WD/2R

03/06/2012 10:19 AM

Senator Diaz de la Portilla moved the following:

Senate Amendment (with title amendment)

Between lines 44 and 45

insert:

Section 1. Paragraph (b) of subsection (1) of section 196.161, Florida Statutes, is amended to read:

196.161 Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.—

(1)

(b) In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead exemption from ad valorem taxes, ~~it shall be the~~



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14 ~~duty of~~ the property appraiser making such determination shall
15 ~~to~~ serve upon the owner a notice of intent to record in the
16 public records of the county a notice of tax lien against any
17 property owned by that person in the county, and such property
18 shall be identified in the notice of tax lien. Such property,
19 which is situated in this state, is ~~shall be~~ subject to the
20 taxes exempted thereby, plus a penalty of 50 percent of the
21 unpaid taxes for each year and 15 percent interest per annum.
22 However, if a homestead exemption is improperly granted as a
23 result of a clerical mistake or an omission by the property
24 appraiser, the person improperly receiving the exemption may
25 ~~shall~~ not be assessed penalty and interest. Before any such lien
26 may be filed, the owner so notified must be given 60 ~~30~~ days to
27 pay the taxes, ~~penalties, and interest.~~

28
29 ===== T I T L E A M E N D M E N T =====

30 And the title is amended as follows:

31 Delete line 2

32 and insert:

33 An act relating to tax liability; amending s. 196.161,
34 F.S.; clarifying that a person who improperly receives
35 a homestead exemption due to a clerical mistake or an
36 omission by the property appraiser is not subject to
37 penalties; extending the time for such person to pay
38 the taxes before a lien is filed;