

By Senator Margolis

35-01122-15

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1 A bill to be entitled  
2 An act relating to taxation; amending s. 196.141,  
3 F.S.; authorizing property appraisers to contract for  
4 the examination and audit of homestead exemption  
5 claims; authorizing a property appraiser's fee and  
6 specifying payment for such contracted services;  
7 amending s. 196.161, F.S.; authorizing taxpayers who  
8 improperly receive a homestead exemption to enter into  
9 payment plans for the payment of taxes, interest, and  
10 penalties due; authorizing tax collectors to impose  
11 service charges to offset the processing costs of  
12 payment plans; specifying that certain unpaid tax  
13 liens be included in the next assessment roll;  
14 amending s. 213.30, F.S.; deleting a provision that  
15 restricted governmental entities from contracting for  
16 certain services regarding the collection of unpaid  
17 taxes; providing an effective date.

18  
19 Be It Enacted by the Legislature of the State of Florida:

20  
21 Section 1. Section 196.141, Florida Statutes, is amended to  
22 read:

23 196.141 Homestead exemptions; duty of property appraiser.—

24 (1) The property appraiser shall examine each claim for  
25 exemption filed with or referred to him or her and shall allow  
26 the exemption ~~same~~, if found to be in accordance with law, by  
27 marking the exemption ~~same~~ approved and by making the proper  
28 deductions on the tax books.

29 (2) The property appraiser may contract for services to

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30 examine or audit tax exemptions claimed on assessment rolls.  
 31 Agreements for such contracted services must provide that  
 32 compensation will consist solely of the penalties collected on  
 33 the assessments resulting from the examination or audit and the  
 34 removal of exemptions from previous and current year assessment  
 35 rolls. A property appraiser contracting for such services is  
 36 entitled to a fee of \$25 per removal as a result of  
 37 administering the examination or audit, to be paid out of the  
 38 interest assessed on previous and current year's assessment  
 39 rolls. After distributing the compensation for such contracted  
 40 services and the property appraiser's fee, the tax collector  
 41 shall distribute the remainder of the interest and any back  
 42 taxes collected under chapter 197.

43 Section 2. Paragraph (b) of subsection (1) and subsection  
 44 (2) of section 196.161, Florida Statutes, are amended to read:  
 45 196.161 Homestead exemptions; lien imposed on property of  
 46 person claiming exemption although not a permanent resident.—

47 (1)

48 (b) In addition, upon determination by the property  
 49 appraiser that for any year or years within the prior 10 years a  
 50 person who was not entitled to a homestead exemption was granted  
 51 a homestead exemption from ad valorem taxes, ~~it shall be the~~  
 52 ~~duty of~~ the property appraiser making such determination shall  
 53 ~~to~~ serve upon the owner a notice of intent to record in the  
 54 public records of the county a notice of tax lien against any  
 55 property owned by that person in the county, and such property  
 56 shall be identified in the notice of tax lien. Such property  
 57 which is situated in this state shall be subject to the taxes  
 58 exempted thereby, plus a penalty of 50 percent of the unpaid

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59 taxes for each year and 15 percent interest per annum. However,  
60 if a homestead exemption is improperly granted as a result of a  
61 clerical mistake or an omission by the property appraiser, the  
62 person improperly receiving the exemption shall not be assessed  
63 penalty and interest. Before ~~any~~ such lien may be filed, the  
64 owner so notified must be given 30 days to pay the taxes,  
65 penalties, and interest or to enter into a written monthly  
66 payment plan not to exceed 18 months for the payment of the  
67 taxes, penalties, and interest. To offset the processing costs  
68 associated with such payment plans, the tax collector may impose  
69 a per-month service charge of \$5 or a one-time service charge of  
70 \$25 at the inception of the payment plan.

71 (2) A tax lien created by this section that is not paid in  
72 full or in compliance with a written payment plan pursuant to  
73 paragraph (1)(b) shall be included in the next assessment roll  
74 and shall be collected in the same manner as, and in addition  
75 to, the current ad valorem taxes under chapter 197. The  
76 ~~collection of the taxes provided in this section shall be in the~~  
77 ~~same manner as existing ad valorem taxes, and the above~~  
78 ~~procedure of recapturing such taxes shall be supplemental to any~~  
79 ~~existing provision under the laws of this state.~~

80 Section 3. Subsection (3) of section 213.30, Florida  
81 Statutes, is amended to read:

82 213.30 Compensation for information relating to a violation  
83 of the tax laws.—

84 (3) Unless otherwise authorized by law ~~Notwithstanding any~~  
85 ~~other provision of law~~, this section is the sole means by which  
86 any person may seek or obtain any moneys as the result of, in  
87 relation to, or founded upon the failure by another person to

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88 comply with the tax laws of this state. ~~A person's use of any~~  
89 ~~other law to seek or obtain moneys for such failure is in~~  
90 ~~derogation of this section and conflicts with the state's duty~~  
91 ~~to administer the tax laws.~~

92 Section 4. This act shall take effect July 1, 2015.