

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Berman offered the following:

2  
3 **Amendment (with title amendment)**

4 Remove lines 488-567 and insert:

5 rolls. Agreements for such contracted services must provide that  
6 compensation will consist solely of the penalties imposed  
7 pursuant to this chapter and collected on the assessments  
8 resulting from the examination or audit and the removal of  
9 homestead exemptions from previous and current year tax rolls. A  
10 property appraiser contracting for such services is entitled to  
11 the interest imposed pursuant to this chapter and collected on  
12 the taxes owed on previous and current years' assessment rolls,  
13 less a 5-percent distribution reimbursement to the tax  
14 collector. After distributing the compensation for such services

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15 and the interest that the property appraiser retains, less the  
16 actual cost reimbursement to the tax collector, the tax  
17 collector shall distribute any back taxes collected under  
18 chapter 197.

19 Section 13. Paragraph (b) of subsection (1) and  
20 subsections (2) and (3) of section 196.161, Florida Statutes,  
21 are amended to read:

22 196.161 Homestead exemptions; lien imposed on property of  
23 person claiming exemption although not a permanent resident.—

24 (1)

25 (b) In addition, upon determination by the property  
26 appraiser that for any year or years within the prior 10 years a  
27 person who was not entitled to a homestead exemption was granted  
28 a homestead exemption from ad valorem taxes, ~~it shall be the~~  
29 ~~duty of~~ the property appraiser making such determination shall  
30 immediately certify to the tax collector a corrected assessment  
31 for each year in which an improper homestead had been granted  
32 and shall mail to serve upon the owner a notice of each  
33 corrected assessment intent to record in the public records of  
34 ~~the county a notice of tax lien against any property owned by~~  
35 ~~that person in the county, and such property shall be identified~~  
36 ~~in the notice of tax lien.~~ Such property is ~~which is situated in~~  
37 ~~this state shall be~~ subject to the taxes exempted thereby, plus  
38 a penalty of 50 percent of the unpaid taxes for each year and 15  
39 percent interest per annum. However, if a homestead exemption is  
40 improperly granted as a result of a clerical mistake or an

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41 omission by the property appraiser, the person improperly  
42 receiving the exemption shall not be assessed penalty and  
43 interest. Any unpaid back ~~Before any such lien may be filed, the~~  
44 ~~owner so notified must be given 30 days to pay the taxes,~~  
45 penalties, and interest applied as a result of a corrected  
46 assessment shall be a first lien against the property pursuant  
47 to s. 197.122.

48 (2) Except where a homestead exemption was improperly  
49 granted as a result of a clerical error or an omission by the  
50 property appraiser or where the corrected assessment is under  
51 review or appeal pursuant to chapter 194, if the current year  
52 tax roll is open for collection, the tax collector shall apply  
53 corrected assessments for any previous years to the current  
54 year's tax roll. If the current year's tax roll is not open for  
55 collection, the tax collector shall immediately apply corrected  
56 assessments for any previous years to the most recent tax roll.  
57 For all such applied assessments, the tax collector shall sell  
58 tax certificates pursuant to s. 197.432 for any unpaid taxes,  
59 penalties, and interest at the next tax certificate sale. Liens  
60 filed by the property appraiser before July 1, 2015, are not  
61 subject to this subsection and shall continue to operate as a  
62 lien on all property identified in the lien owned by the  
63 property owner who received the illegally or improperly granted  
64 homestead exemption ~~The collection of the taxes provided in this~~  
65 ~~section shall be in the same manner as existing ad valorem~~  
66 ~~taxes, and the above procedure of recapturing such taxes shall~~

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67 ~~be supplemental to any existing provision under the laws of this~~  
68 ~~state.~~

69 (3) The lien ~~herein~~ provided in this section shall not  
70 attach to the property until the notice of tax lien is filed  
71 among the public records of the county where the property is  
72 located. Prior to the filing of such notice of lien, any  
73 purchaser for value of the subject property shall take free and  
74 clear of such lien. Such lien, when filed, is a first lien  
75 pursuant to s. 197.122 against the underlying real property for  
76 each year in which the fraudulent homestead exemption was  
77 applied. The lien becomes effective as of the date that the  
78 fraudulent homestead exemption is discovered. The property  
79 appraiser shall apply the assessment to the tax roll and certify  
80 the back assessment to the tax collector for collection. For all  
81 such back assessments, the tax collector shall sell tax  
82 certificates pursuant to 197.432 if the back assessments are not  
83 paid before the next annual tax certificate sale. In addition,  
84 such lien, when filed, attaches ~~shall attach~~ to any property  
85 that ~~which~~ is identified in the notice of lien and is owned by  
86 the person who illegally or improperly received the homestead  
87 exemption. Should such person no longer own property in the  
88 county, ~~but own property in some other county or counties in the~~  
89 ~~state, it shall be the duty of the property appraiser~~ shall ~~to~~  
90 record a notice of tax lien in such other county or counties,  
91 identifying the property owned by such person in such county or

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92 counties, and it shall become a lien against such property in  
93 such county or counties.

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96 **T I T L E A M E N D M E N T**

97 Remove lines 43-49 and insert:

98 earnings; amending s. 196.161, F.S.; revising the  
99 duties of property appraisers related to homestead  
100 exemptions that were incorrectly granted; specifying  
101 that certain unpaid back taxes are a first lien  
102 against property; requiring that certain unpaid taxes  
103 be included in the next tax roll; requiring the filing  
104 of tax liens for taxes, penalties, and interest that  
105 remain unpaid; amending s. 200.069, F.S.;

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