

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Berman offered the following:

Amendment (with title amendment)

Remove lines 517-631 and insert:

rolls. Agreements for such contracted services must provide that compensation will consist solely of the penalties imposed pursuant to this chapter and collected on the assessments resulting from the examination or audit and the removal of homestead exemptions from previous and current year tax rolls. A property appraiser contracting for such services is entitled to the interest imposed pursuant to this chapter and collected on the taxes owed on previous and current years' assessment rolls, less a 5-percent distribution reimbursement to the tax 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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Remove lines 53-59 and insert:

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196.161, F.S.; revising the duties of property

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appraisers related to homestead exemptions that were

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incorrectly granted; specifying that certain unpaid

101

back taxes are a first lien against property;

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requiring that certain unpaid taxes be included in the

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next tax roll; requiring the filing of tax liens for

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taxes, penalties, and interest that remain unpaid;

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amending s. 200.069, F.S.; revising the

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