

Amendment No. 5

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
 ADOPTED AS AMENDED _____ (Y/N)
 ADOPTED W/O OBJECTION _____ (Y/N)
 FAILED TO ADOPT _____ (Y/N)
 WITHDRAWN _____ (Y/N)
 OTHER _____

1 Committee/Subcommittee hearing bill: Appropriations Committee
 2 Representative Cortes, B. offered the following:

4 **Amendment (with directory and title amendments)**

5 Remove lines 598-614 and insert:

6 penalties, and interest. The tax lien shall be filed for the
 7 taxes, penalties, and interest that remain unpaid 30 days after
 8 the notice is sent. Such tax lien shall remain on the property
 9 until the taxes, penalties, and interest are paid in full.

10 (2) Except when a homestead exemption is improperly
 11 granted as the result of a clerical error by the property
 12 appraiser, taxes, penalties, and interest assessed pursuant to
 13 this section that are not paid in full shall be included in the
 14 next tax notice and shall be collected in the same manner as,
 15 and in addition to, the current ad valorem taxes under chapter
 16 197, including the annual tax certificate sale when appropriate.
 17 ~~The collection of the taxes provided in this section shall be in~~

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18 ~~the same manner as existing ad valorem taxes, and the above~~
19 ~~procedure of recapturing such taxes shall be supplemental to any~~
20 ~~existing provision under the laws of this state.~~

21 (3) The lien under subsection (1) constitutes a first lien
22 as set forth in s. 197.122 herein provided shall not attach to
23 the property until the notice of tax lien is filed among the
24 public records of the county where the property is located.
25 ~~Prior to the filing of such notice of lien, any purchaser for~~
26 ~~value of the subject property shall take free and clear of such~~
27 ~~lien. Such lien when filed shall attach to any property which is~~
28 ~~identified in the notice of lien and is owned by the person who~~
29 ~~illegally or improperly received the homestead exemption. Should~~
30 ~~such person no longer own property in the county, but own~~
31 ~~property in some other county or counties in the state, it shall~~
32 ~~be the duty of the property appraiser to record a notice of tax~~
33 ~~lien in such other county or counties, identifying the property~~
34 ~~owned by such person in such county or counties, and it shall~~
35 ~~become a lien against such property in such county or counties.~~

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38 **D I R E C T O R Y A M E N D M E N T**

39 Remove lines 576-577 and insert:

40 Section 13. Paragraph (b) of subsection (1) and
41 subsections (2) and (3) of section 196.161, Florida Statutes,
42 are amended to read:
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T I T L E A M E N D M E N T

Remove lines 55-58 and insert:
requiring the filing of tax liens for taxes,
penalties, and interest that remain unpaid after a
specified time; requiring that certain unpaid tax
liens be included in the next assessment roll;
specifying that such lien is superior to all other
liens; deleting provisions specifying when liens
attach to property; amending s.