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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/01/2016	.	
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The Committee on Community Affairs (Bradley) recommended the following:

Senate Amendment (with title amendment)

Before line 34
insert:

Section 1. Subsection (10) of section 193.1554, Florida Statutes, is amended to read:

193.1554 Assessment of nonhomestead residential property.—
(10) If the property appraiser determines that for any year or years within the prior 10 years a person or entity who was



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10 not entitled to the property assessment limitation granted under
11 this section was granted the property assessment limitation, the
12 property appraiser making such determination shall record in the
13 public records of the county a notice of tax lien against any
14 property owned by that person or entity in the county, and such
15 property must be identified in the notice of tax lien. Such
16 property that is situated in this state is subject to the unpaid
17 taxes, plus a penalty of 50 percent of the unpaid taxes for each
18 year and 15 percent interest per annum. Before any such lien may
19 be filed, the owner so notified must be given 30 days to pay the
20 taxes and any applicable penalties and interest. If the
21 nonhomestead property assessment limitation is improperly
22 granted as a result of a clerical mistake or an omission by the
23 property appraiser, the person or entity improperly receiving
24 the property assessment limitation may not be assessed penalties
25 or interest.

26 Section 2. Subsection (10) of section 193.1555, Florida
27 Statutes, is amended to read:

28 193.1555 Assessment of certain residential and
29 nonresidential real property.—

30 (10) If the property appraiser determines that for any year
31 or years within the prior 10 years a person or entity who was
32 not entitled to the property assessment limitation granted under
33 this section was granted the property assessment limitation, the
34 property appraiser making such determination shall record in the
35 public records of the county a notice of tax lien against any
36 property owned by that person or entity in the county, and such
37 property must be identified in the notice of tax lien. Such
38 property that is situated in this state is subject to the unpaid



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39 taxes, plus a penalty of 50 percent of the unpaid taxes for each
40 year and 15 percent interest per annum. Before any such lien may
41 be filed, the owner so notified must be given 30 days to pay the
42 taxes and any applicable penalties and interest. If the
43 nonhomestead property assessment limitation is improperly
44 granted as a result of a clerical mistake or an omission by the
45 property appraiser, the person or entity improperly receiving
46 the property assessment limitation may not be assessed penalties
47 or interest.

48
49 ===== T I T L E A M E N D M E N T =====

50 And the title is amended as follows:

51 Delete line 2

52 and insert:

53 An act relating to taxation; amending s. 193.1554,
54 F.S.; providing that an owner who was not entitled to
55 a nonhomestead residential property assessment
56 limitation must be given a specified timeframe to pay
57 certain taxes, penalties, and interest before a
58 certain lien may be filed; providing that penalties or
59 interest may not be assessed due to certain clerical
60 mistakes or omissions by a property appraiser;
61 amending s. 193.1555, F.S.; providing that an owner
62 who was not entitled to a certain residential and
63 nonresidential real property assessment limitation
64 must be given a specified timeframe to pay certain
65 taxes, penalties, and interest before a certain lien
66 may be filed; providing that penalties or interest may
67 not be assessed due to certain clerical mistakes or



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68 omissions by a property appraiser; amending s.
69 196.141,