

By Senator Altman

16-01195-16

20161324__

1 A bill to be entitled
2 An act relating to taxation; amending s. 196.141,
3 F.S.; authorizing a property appraiser to contract for
4 services to examine or audit claimed homestead tax
5 exemptions; specifying requirements for such
6 contracts; requiring a contractor to provide certain
7 information to the person claiming the exemption;
8 prohibiting certain actions by a contractor; requiring
9 a contractor to disclose results to the property
10 appraiser; requiring the property appraiser to
11 initiate specified proceedings if he or she determines
12 a person is not entitled to an exemption; specifying
13 responsibility for a contractor's performance;
14 providing for the source of funds for the contractor's
15 compensation; providing for the property appraiser's
16 receipt and distribution of interest and back taxes;
17 amending s. 196.161, F.S.; requiring a property
18 appraiser to file a tax lien against certain property
19 for certain unpaid taxes, penalties, and interest
20 after a specified time; requiring a tax lien to remain
21 on the property until such amounts are paid in full;
22 revising the process for the collection of such unpaid
23 amounts; specifying the priority of the lien; deleting
24 a provision that specifies the process by which a lien
25 attaches to property and that requires tax collectors
26 to record notices of tax liens in other counties in
27 certain circumstances; amending s. 213.30, F.S.;
28 conforming provisions to changes made by the act;
29 providing a declaration of important state interest;
30 providing an effective date.

31
32 Be It Enacted by the Legislature of the State of Florida:

16-01195-16

20161324__

33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61

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

196.141 Homestead exemptions; duty of property appraiser.—

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

(2) The property appraiser may contract for services to examine or audit homestead tax exemptions claimed on assessment rolls. Agreements for such contracted services must provide, at a minimum, that:

(a) The contractor may contact persons claiming a homestead exemption only with the written approval of, and in a manner prescribed by, the property appraiser. The contractor must notify the person claiming the homestead exemption that the contractor has been contracted by the property appraiser as a third party to examine or audit homestead tax exemptions. The contractor must provide the property appraiser's contact information to the person claiming the homestead exemption and provide notice that any questions related to the examination or audit should be directed to the property appraiser. The contractor may not:

1. Falsely personate a government official.

2. Communicate with the person between 9 p.m. and 8 a.m. in the person's time zone without the person's prior consent.

3. Suggest, communicate, or threaten that the person owes any money.

16-01195-16

20161324__

62 4. Disclose or threaten to disclose any information that is
63 not a public record to a person other than the person claiming
64 the homestead exemption, the person's authorized representative,
65 an adult occupant of the property receiving the homestead
66 exemption, the property appraiser, or the property appraiser's
67 agents or employees.

68 5. Publish or post, threaten to publish or post, or cause
69 to be published or posted to the general public any individual
70 names or list of names.

71 (b) After the contractor completes the examination or
72 audit, the contractor must disclose the results to the property
73 appraiser. The property appraiser shall determine whether the
74 person was entitled to the homestead exemption, and initiate
75 proceedings pursuant to ss. 196.151 and 196.161 if the property
76 appraiser determines the person was not entitled to the
77 homestead exemption.

78 (c) The contractor is solely responsible to the property
79 appraiser for any claims arising from the contractor's
80 performance.

81 (d) The contractor's compensation must consist solely of a
82 portion, as specified in the agreement, of the back taxes and
83 penalties imposed pursuant to this chapter and collected on the
84 assessments resulting from the contractor's examination or audit
85 and the removal of homestead exemptions from previous and
86 current year tax rolls.

87 (e) A property appraiser contracting for such services may
88 receive the interest imposed pursuant to this chapter and
89 collected on the taxes owed on assessment rolls for the current
90 and previous years. After distributing the compensation for such

16-01195-16

20161324__

91 contracted services and the interest that the property appraiser
92 retains, the tax collector shall distribute any back taxes
93 collected under chapter 197.

94 Section 2. Paragraph (b) of subsection (1) and subsections
95 (2) and (3) of section 196.161, Florida Statutes, are amended to
96 read:

97 196.161 Homestead exemptions; lien imposed on property of
98 person claiming exemption although not a permanent resident.—

99 (1)

100 (b) In addition, upon determination by the property
101 appraiser that for any year or years within the prior 10 years a
102 person who was not entitled to a homestead exemption was granted
103 a homestead exemption from ad valorem taxes, ~~it shall be the~~
104 ~~duty of~~ the property appraiser making such determination shall
105 ~~to~~ serve upon the owner a notice of intent to record in the
106 public records of the county a notice of tax lien against any
107 property owned by that person in the county, and such property
108 shall be identified in the notice of tax lien. Such property
109 which is situated in this state shall be subject to the taxes
110 exempted thereby, plus a penalty of 50 percent of the unpaid
111 taxes for each year and 15 percent interest per annum. However,
112 if a homestead exemption is improperly granted as a result of a
113 clerical mistake or an omission by the property appraiser, the
114 person improperly receiving the exemption shall not be assessed
115 penalty and interest. Before ~~any~~ such lien may be filed, the
116 owner so notified must be given 30 days to pay the taxes,
117 penalties, and interest. The property appraiser shall file the
118 tax lien for the taxes, penalties, and interest that remain
119 unpaid 30 days after the notice is sent. Such tax lien remains

16-01195-16

20161324__

120 on the property until the taxes, penalties, and interest are
121 paid in full.

122 (2) Except when a homestead exemption is improperly granted
123 as the result of a clerical error by the property appraiser, the
124 taxes, penalties, and interest assessed pursuant to this section
125 which are not paid in full must be included in the next tax
126 notice and collected in the same manner as, and in addition to,
127 the current ad valorem taxes under chapter 197, including the
128 annual tax certificate sale, when appropriate ~~The collection of~~
129 ~~the taxes provided in this section shall be in the same manner~~
130 ~~as existing ad valorem taxes, and the above procedure of~~
131 ~~recapturing such taxes shall be supplemental to any existing~~
132 ~~provision under the laws of this state.~~

133 (3) The lien required under subsection (1) constitutes a
134 first lien as set forth in s. 197.122 herein provided shall not
135 ~~attach to the property until the notice of tax lien is filed~~
136 ~~among the public records of the county where the property is~~
137 ~~located. Prior to the filing of such notice of lien, any~~
138 ~~purchaser for value of the subject property shall take free and~~
139 ~~clear of such lien. Such lien when filed shall attach to any~~
140 ~~property which is identified in the notice of lien and is owned~~
141 ~~by the person who illegally or improperly received the homestead~~
142 ~~exemption. Should such person no longer own property in the~~
143 ~~county, but own property in some other county or counties in the~~
144 ~~state, it shall be the duty of the property appraiser to record~~
145 ~~a notice of tax lien in such other county or counties,~~
146 ~~identifying the property owned by such person in such county or~~
147 ~~counties, and it shall become a lien against such property in~~
148 ~~such county or counties.~~

16-01195-16

20161324__

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

151 213.30 Compensation for information relating to a violation
152 of the tax laws.—

153 (3) Notwithstanding any other provision of law, this
154 section and s. 196.141 are ~~is~~ the sole means by which any person
155 may seek or obtain any moneys as the result of, in relation to,
156 or founded upon the failure by another person to comply with the
157 tax laws of this state. A person's use of any other law to seek
158 or obtain moneys for such failure is in derogation of this
159 section and s. 196.141 and conflicts with the state's duty to
160 administer the tax laws.

161 Section 4. The Legislature finds that this act fulfills an
162 important state interest.

163 Section 5. This act shall take effect July 1, 2016.