



820170

LEGISLATIVE ACTION

Senate

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House

The Committee on Community Affairs (Young) recommended the following:

Senate Amendment (with title amendment)

Delete lines 34 - 69

and insert:

(2) The board of county commissioners and the property appraiser may contract for services to examine or audit homestead tax exemptions claimed on assessment rolls. An agreement for contracted services shall specify that the contractor may only receive a portion, not to exceed 50 percent, of the penalties and interest imposed pursuant to this chapter



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11 which are collected on any assessment made as a result of the
12 contractor's examination or audit. The contractor may not
13 contact the person suspected of not being entitled to a
14 homestead exemption. If a contractor finds that a person was not
15 entitled to a homestead exemption, the contractor shall notify
16 the property appraiser of the finding. If after due
17 consideration, the property appraiser finds that the person is
18 not entitled under the law to the exemption, the property
19 appraiser shall immediately make out a notice of such
20 disapproval, giving the reasons therefor, a copy of which notice
21 must be served upon the taxpayer by the property appraiser
22 either by personal delivery or by registered mail to the post
23 office address given by the taxpayer. The taxpayer may appeal to
24 the value adjustment board the decision of the property
25 appraiser refusing to allow the exemption, and the board shall
26 review the evidence presented to the property appraiser upon
27 which the taxpayer based the claim for exemption and shall hear
28 the taxpayer in person or by agent on behalf of his or her right
29 to such exemption. The value adjustment board shall reverse the
30 decision of the property appraiser in the cause and grant
31 exemption to the taxpayer if in its judgment the taxpayer is
32 entitled thereto or shall affirm the decision of the property
33 appraiser. The action of the board is final in the cause unless
34 the taxpayer shall, within 15 days from the date of refusal of
35 the exemption by the board, file in the circuit court of the
36 county in which the homestead is situated a proceeding against
37 the property appraiser for a declaratory judgment as is provided
38 by chapter 86 or other appropriate proceeding. The failure of
39 the taxpayer to appear before the property appraiser or value



40 adjustment board or to file any paper other than the application
41 above provided does not constitute any bar or defense to the
42 proceedings.

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44 ===== T I T L E A M E N D M E N T =====

45 And the title is amended as follows:

46 Delete lines 3 - 11

47 and insert:

48 s. 196.141, F.S.; authorizing the board of county
49 commissioners and the property appraiser to contract
50 for services to examine or audit homestead tax
51 exemptions claimed on assessment rolls; requiring
52 agreements for contracted services to specify a
53 limitation for the portion of penalties and interest a
54 contractor may receive; prohibiting contractors from
55 contacting persons suspected of not being entitled to
56 homestead exemptions; requiring such contractors to
57 notify the property appraiser of their findings;
58 specifying procedures and requirements for the
59 property appraiser's notice of disapproval of such
60 exemptions, for taxpayer appeals before the value
61 adjustment board, and for certain proceedings in
62 circuit court for a declaratory judgment; providing
63 construction; amending s. 196.161, F.S.; revising