

By Senator Young

18-00713A-17

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1 A bill to be entitled  
2 An act relating to homestead exemption fraud; amending  
3 s. 196.141, F.S.; authorizing property appraisers to  
4 contract for services to examine or audit claimed  
5 homestead tax exemptions; specifying requirements for  
6 agreements for such services; requiring property  
7 appraisers to remove unentitled exemptions from  
8 previous tax rolls; specifying the distribution of  
9 collected back taxes, penalties, and interest;  
10 specifying requirements and prohibited acts of  
11 contractors; amending s. 196.161, F.S.; revising  
12 duties of property appraisers and tax collectors when  
13 such property appraisers make a certain determination  
14 relating to unentitled homestead exemptions;  
15 specifying the basis of a certain interest assessment;  
16 revising procedures for the collection of certain  
17 taxes, penalties, fees, and interest; amending s.  
18 213.30, F.S.; revising the applicability of a  
19 provision that specifies the sole means of  
20 compensation for information relating to tax law  
21 violations; providing a finding of important state  
22 interest; providing an effective date.

23  
24 Be It Enacted by the Legislature of the State of Florida:

25  
26 Section 1. Section 196.141, Florida Statutes, is amended to  
27 read:

28 196.141 Homestead exemptions; duty of property appraiser.-  
29 (1) The property appraiser shall examine each claim for

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30 exemption filed with or referred to him or her and shall allow  
31 the exemption ~~same~~, if found to be in accordance with law, by  
32 marking the exemption ~~same~~ approved and by making the proper  
33 deductions on the assessment rolls ~~tax books~~.

34 (2) The property appraiser may contract for services to  
35 examine or audit homestead tax exemptions claimed on assessment  
36 rolls. An agreement for contracted services shall specify that  
37 the contractor may only receive a portion of the back taxes,  
38 penalties, and interest imposed pursuant to this chapter which  
39 are collected on any assessment made as a result of the  
40 contractor's examination or audit. If a contractor finds that an  
41 owner was not entitled to an exemption, the property appraiser  
42 shall remove the homestead exemption from previous tax rolls.  
43 After paying the contractor for the contracted services and  
44 distributing the fees as set forth in s. 196.161(1)(b) to the  
45 property appraiser and the tax collector, the tax collector  
46 shall distribute the remainder of the interest and any back  
47 taxes collected as set forth in chapter 197.

48 (3) A contractor retained pursuant to this section may only  
49 contact persons claiming a homestead exemption in a manner  
50 prescribed by the property appraiser. At a minimum, the  
51 contractor shall notify the person claiming the homestead  
52 exemption that:

53 (a) The contractor is a third party who has been contracted  
54 by the property appraiser to examine or audit homestead tax  
55 exemptions.

56 (b) The person should contact the property appraiser if he  
57 or she has any questions. The contractor shall provide the  
58 property appraiser's contact information.

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- 59           (4) The contractor may not:
- 60           (a) Simulate a governmental official in any manner.
- 61           (b) Communicate with the person between the hours of 9 p.m.  
 62 and 8 a.m. in the person's time zone without prior consent of  
 63 the person.
- 64           (c) Suggest, communicate, or threaten that the person owes  
 65 any money.
- 66           (d) Publish or post, threaten to publish or post, or cause  
 67 to be published or posted before the general public individual  
 68 names or any list of names of people who have claimed a  
 69 homestead exemption.

70           Section 2. Paragraph (b) of subsection (1) and subsection  
 71 (2) of section 196.161, Florida Statutes, are amended to read:  
 72           196.161 Homestead exemptions; lien imposed on property of  
 73 person claiming exemption although not a permanent resident.—

- 74           (1)
- 75           (b)1. In addition, upon determination by the property  
 76 appraiser that for any year or years within the prior 10 years a  
 77 person who was not entitled to a homestead exemption was granted  
 78 a homestead exemption from ad valorem taxes, ~~it shall be the~~  
 79 ~~duty of~~ the property appraiser making such determination shall  
 80 immediately certify to the county tax collector the additional  
 81 assessment for each year that the owner was not entitled to the  
 82 exemption and shall provide the owner the same information. The  
 83 tax collector may provide the notice to the owner by United  
 84 States Postal Service to the address of record and shall ~~to~~  
 85 serve upon the owner a notice of intent to record in the public  
 86 records of the county a notice of tax lien against any property  
 87 owned by that person in the county. ~~and~~ Such property shall be

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88 identified in the notice of tax lien. Such property which is  
89 situated in this state shall be subject to the taxes exempted  
90 thereby, plus a penalty of 50 percent of the unpaid taxes for  
91 each year; and 15 percent interest on the unpaid taxes per  
92 annum. ~~However, if a homestead exemption is improperly granted~~  
93 ~~as a result of a clerical mistake or an omission by the property~~  
94 ~~appraiser, the person improperly receiving the exemption shall~~  
95 ~~not be assessed penalty and interest.~~ Before any such lien may  
96 be filed, the owner so notified must be given 30 days to pay the  
97 taxes, penalties, and interest.

98 2. If a homestead exemption is improperly granted as a  
99 result of a clerical mistake or an omission by the property  
100 appraiser, the person improperly receiving the exemption may not  
101 be assessed a penalty, interest, or fees.

102 (2) Except when the property appraiser makes a clerical  
103 error and improperly grants a homestead exemption, the taxes,  
104 penalties, fees, and interest assessed pursuant to this section  
105 which are not paid in full shall be included in the next tax  
106 notice and shall be collected in the same manner as, and in  
107 addition to, the current ad valorem taxes under chapter 197,  
108 including the annual tax certificate sale when appropriate ~~The~~  
109 ~~collection of the taxes provided in this section shall be in the~~  
110 ~~same manner as existing ad valorem taxes, and the above~~  
111 ~~procedure of recapturing such taxes shall be supplemental to any~~  
112 ~~existing provision under the laws of this state.~~

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

115 213.30 Compensation for information relating to a violation  
116 of the tax laws.-

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117 (3) Notwithstanding any other provision of law, this  
118 section and s. 196.141 are ~~is~~ the sole means by which a ~~any~~  
119 person may seek or obtain any moneys as the result of, in  
120 relation to, or founded upon the failure by another person to  
121 comply with the tax laws of this state. A person's use of any  
122 other law to seek or obtain moneys for such failure is in  
123 derogation of this section and s. 196.141 and conflicts with the  
124 state's duty to administer the tax laws.

125 Section 4. The Legislature finds that this act fulfills an  
126 important state interest.

127 Section 5. This act shall take effect July 1, 2017.