

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 the examination and audit of homestead
5 exemption claims; specifying authorized and prohibited
6 practices of such contractors in contacting certain
7 people; specifying payment for such contracted
8 services; amending s. 196.161, F.S.; specifying
9 property appraiser duties upon a determination that a
10 person improperly received a homestead exemption from
11 ad valorem taxation; providing that property
12 appraisers and tax collectors are to receive specified
13 fees on unpaid taxes, penalties, and interest;
14 specifying the time period by which a tax lien must be
15 filed under certain circumstances; specifying the
16 calculation to be used in determining the amount of
17 the tax lien; requiring unpaid taxes, penalties, fees,
18 and interest to be included in the next tax notice;
19 providing methods of collection; amending s. 213.30,
20 F.S.; specifying the governmental entities that may
21 contract for certain services to collect money for the
22 failure by a person to comply with the tax laws;
23 providing a finding of important state interest;
24 providing an effective date.

26 Be It Enacted by the Legislature of the State of Florida:

27

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

30 196.141 Homestead exemptions; duty of property appraiser.—

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

36 (2) The property appraiser may contract for services to
37 examine or audit homestead tax exemptions claimed on assessment
38 rolls. An agreement for contracted services shall specify that
39 the contractor may only receive as compensation an amount not to
40 exceed 25 percent of the back taxes, penalties, and interest
41 imposed pursuant to this chapter that are collected on any
42 assessment made as a result of the contractor's examination or
43 audit. If a contractor finds that an owner was not entitled to
44 an exemption, the property appraiser shall remove the homestead
45 exemption from previous tax rolls. After paying the contractor
46 for the contracted services and distributing the fees as set
47 forth in s. 196.161(1)(b) to the property appraiser and the tax
48 collector, the tax collector shall distribute the remainder of
49 the interest, back taxes, and penalties collected as set forth
50 in chapter 197.

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

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

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

62 (4) The contractor may not:

63 (a) Simulate a governmental official in any manner.

64 (b) Communicate with the person between the hours of 9
65 p.m. and 8 a.m. in the person's time zone without prior consent
66 of the person.

67 (c) Suggest, communicate, or threaten that the person owes
68 any money.

69 (d) Publish or post, threaten to publish or post, or cause
70 to be published or posted before the general public individual
71 names or any list of names of people who have claimed a
72 homestead exemption.

73 Section 2. Paragraph (b) of subsection (1) and subsection
74 (2) of section 196.161, Florida Statutes, are amended to read:

75 196.161 Homestead exemptions; lien imposed on property of

76 | person claiming exemption although not a permanent resident.—
 77 | (1)
 78 | (b)1. In addition, upon determination by the property
 79 | appraiser that for any year or years within the prior 10 years a
 80 | person who was not entitled to a homestead exemption was granted
 81 | a homestead exemption from ad valorem taxes, ~~it shall be the~~
 82 | ~~duty of~~ the property appraiser making such determination shall
 83 | immediately certify to the county tax collector the additional
 84 | assessment for each year that the owner was not entitled to the
 85 | exemption and shall provide the owner the same information. The
 86 | tax collector may provide the notice to the owner by United
 87 | States Postal Service to the address of record and shall ~~to~~
 88 | serve upon the owner a notice of intent to record in the public
 89 | records of the county a notice of tax lien against any property
 90 | owned by that person in the county., ~~and~~ Such property shall be
 91 | identified in the notice of tax lien. Such property which is
 92 | situated in this state shall be subject to the taxes exempted
 93 | thereby, plus a penalty of 50 percent of the unpaid taxes for
 94 | each year; ~~and~~ 15 percent interest on the unpaid taxes per
 95 | annum; a 5 percent fee on the unpaid taxes, penalties, and
 96 | interest to be distributed to the property appraiser; and a 5
 97 | percent fee on the back taxes, penalties, and interest to be
 98 | distributed to the tax collector. The tax lien shall be filed
 99 | for the taxes, penalties, fees, and interest that remain unpaid
 100 | 30 or more days after the notice is sent and shall remain on the

101 property until the taxes, penalties, fees, and interest are paid
102 in full. ~~However, if a homestead exemption is improperly granted~~
103 ~~as a result of a clerical mistake or an omission by the property~~
104 ~~appraiser, the person improperly receiving the exemption shall~~
105 ~~not be assessed penalty and interest.~~ Before any such lien may
106 be filed, the owner so notified must be given 30 days to pay the
107 taxes, penalties, and interest.

108 2. If a homestead exemption is improperly granted as a
109 result of a clerical mistake or an omission by the property
110 appraiser, the person improperly receiving the exemption may not
111 be assessed a penalty, interest, or fees.

112 (2) Except when the property appraiser makes a clerical
113 error and improperly grants a homestead exemption, the taxes,
114 penalties, fees, and interest assessed pursuant to this section
115 that are not paid in full shall be included in the next tax
116 notice and shall be collected in the same manner as, and in
117 addition to, the current ad valorem taxes under chapter 197,
118 including the annual tax certificate sale when appropriate ~~The~~
119 ~~collection of the taxes provided in this section shall be in the~~
120 ~~same manner as existing ad valorem taxes, and the above~~
121 ~~procedure of recapturing such taxes shall be supplemental to any~~
122 ~~existing provision under the laws of this state.~~

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

125 213.30 Compensation for information relating to a

126 | violation of the tax laws.—

127 | (3) Notwithstanding any other provision of law, this
128 | section and s. 196.141 are ~~is~~ the sole means by which a ~~any~~
129 | person may seek or obtain any moneys as the result of, in
130 | relation to, or founded upon the failure by another person to
131 | comply with the tax laws of this state. A person's use of any
132 | other law to seek or obtain moneys for such failure is in
133 | derogation of this section and s. 196.141 and conflicts with the
134 | state's duty to administer the tax laws.

135 | Section 4. The Legislature finds that this act fulfills an
136 | important state interest.

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