

By Senator Perry

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20181406__

1 A bill to be entitled
2 An act relating to property tax administration;
3 amending s. 196.141, F.S.; authorizing property
4 appraisers to contract for services to examine or
5 audit homestead tax exemptions claimed on assessment
6 rolls; specifying the sole source of, and a limit on,
7 a contractor's compensation; providing an effective
8 date.

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

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

14 196.141 Homestead exemptions; duty of property appraiser;
15 contracted services.—

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

21 (2) The property appraiser may contract for services to
22 examine or audit homestead tax exemptions claimed on assessment
23 rolls. A contractor's compensation must consist solely of a
24 portion, not to exceed 33 percent, of the back taxes, penalties,
25 and interest imposed pursuant to this chapter and collected on
26 the assessments resulting from the contractor's examination or
27 audit and the removal of homestead exemptions from previous
28 assessment rolls or tax rolls.

29 Section 2. This act shall take effect July 1, 2018.