

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

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|-----------------------|---------------|-------|
| ADOPTED | <u> </u> | (Y/N) |
| ADOPTED AS AMENDED | <u> </u> | (Y/N) |
| ADOPTED W/O OBJECTION | <u> </u> | (Y/N) |
| FAILED TO ADOPT | <u> </u> | (Y/N) |
| WITHDRAWN | <u> </u> | (Y/N) |
| OTHER | <u> </u> | |

1 Committee/Subcommittee hearing bill: Local Administration &
2 Veterans Affairs Subcommittee
3 Representative McFarland offered the following:

Amendment (with title amendment)

Between lines 77 and 78, insert:

Section 3. Subsection (9) of section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and older.—

(9) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any

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17 property owned by that person in the county, and that property
18 must be identified in the notice of tax lien. Any property that
19 is owned by the taxpayer and is situated in this state is
20 subject to the taxes exempted by the improper homestead
21 exemption, plus payment of interest at the rate set forth in s.
22 213.235 of the unpaid taxes for each year, and a penalty of
23 three times the interest rate set forth in s. 213.235, not to
24 exceed 50 percent of the unpaid taxes ~~for each year and interest~~
25 at a rate of 15 percent per annum. However, if such an exemption
26 is improperly granted as a result of a clerical mistake or
27 omission by the property appraiser, the person who improperly
28 received the exemption may not be assessed a penalty and
29 interest. Before any such lien may be filed, the owner must be
30 given 30 days within which to pay the taxes, penalties, and
31 interest. Such a lien is subject to the procedures and
32 provisions set forth in s. 196.161(3).

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36 **T I T L E A M E N D M E N T**

37 Remove line 3 and insert:

38 ss. 196.011, 196.075, and 196.161, F.S.; revising the interest