

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

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WITHDRAWN	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 Melo offered the following:

4  
5 **Substitute Amendment for Amendment (666421) by**  
6 **Representative McFarland**

7 Remove line 77 and insert:  
8 the abandonment in whole or in part of the dwelling as a  
9 homestead.

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

12 196.075 Additional homestead exemption for persons 65 and  
13 older.—

14 (9) If the property appraiser determines that for any year  
15 within the immediately previous 10 years a person who was not  
16 entitled to the additional homestead exemption under this

Amendment No.

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