

HB 1279 — Assessment of Property for Back Ad Valorem Taxes

by Rep. Rivera (CS/CS/SB 2450 by Policy and Steering Committee on Ways and Means; Community Affairs Committee; and Senator Bennett)

This bill creates an exemption from the assessment for back taxes under s. 193.092, F.S., for property that was not assessed by a property appraiser. Specifically the bill exempts (1) property where the owner complied with all necessary permitting requirements when the property was built; and (2) property where the owner voluntarily disclosed the existence of the property to the appraiser, on the prescribed form, before January 1 of the year in which the property was assessed.

If approved by the Governor, these provisions take effect July 1, 2010.

Vote: Senate 34-0; House 111-0