The Committee on Appropriations (Hukill) recommended the following:

**Senate Amendment**

Delete lines 247 - 252 and insert:

percent per annum. However, if a reduction is improperly granted due to a clerical mistake or omission by the property appraiser, the person who improperly received the reduction may not be assessed a penalty or interest. Before such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such lien is subject to s. 196.161(3).