

By the Committee on Community Affairs; and Senator Altman

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1 A bill to be entitled
2 An act relating to taxation; amending s. 193.1554,
3 F.S.; providing that an owner who was not entitled to
4 a nonhomestead residential property assessment
5 limitation must be given a specified timeframe to pay
6 certain taxes, penalties, and interest before a
7 certain lien may be filed; providing that penalties or
8 interest may not be assessed due to certain clerical
9 mistakes or omissions by a property appraiser;
10 amending s. 193.1555, F.S.; providing that an owner
11 who was not entitled to a certain residential and
12 nonresidential real property assessment limitation
13 must be given a specified timeframe to pay certain
14 taxes, penalties, and interest before a certain lien
15 may be filed; providing that penalties or interest may
16 not be assessed due to certain clerical mistakes or
17 omissions by a property appraiser; amending s.
18 196.141, F.S.; authorizing a property appraiser to
19 contract for services to examine or audit claimed
20 homestead tax exemptions; specifying requirements for
21 such contracts; requiring a contractor to provide
22 certain information to the person claiming the
23 exemption; prohibiting certain actions by a
24 contractor; requiring a contractor to disclose results
25 to the property appraiser; requiring the property
26 appraiser to initiate specified proceedings if he or
27 she determines a person is not entitled to an
28 exemption; specifying responsibility for a
29 contractor's performance; providing for the source of
30 funds for the contractor's compensation; providing for
31 the property appraiser's receipt and distribution of
32 interest and back taxes; amending s. 196.161, F.S.;

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33 requiring a property appraiser to file a tax lien
34 against certain property for certain unpaid taxes,
35 penalties, and interest after a specified time;
36 requiring a tax lien to remain on the property until
37 such amounts are paid in full; revising the process
38 for the collection of such unpaid amounts; specifying
39 the priority of the lien; deleting a provision that
40 specifies the process by which a lien attaches to
41 property and that requires tax collectors to record
42 notices of tax liens in other counties in certain
43 circumstances; amending s. 213.30, F.S.; conforming
44 provisions to changes made by the act; providing a
45 declaration of important state interest; providing an
46 effective date.

47
48 Be It Enacted by the Legislature of the State of Florida:

49
50 Section 1. Subsection (10) of section 193.1554, Florida
51 Statutes, is amended to read:

52 193.1554 Assessment of nonhomestead residential property.-

53 (10) If the property appraiser determines that for any year
54 or years within the prior 10 years a person or entity who was
55 not entitled to the property assessment limitation granted under
56 this section was granted the property assessment limitation, the
57 property appraiser making such determination shall record in the
58 public records of the county a notice of tax lien against any
59 property owned by that person or entity in the county, and such
60 property must be identified in the notice of tax lien. Such
61 property that is situated in this state is subject to the unpaid

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62 taxes, plus a penalty of 50 percent of the unpaid taxes for each
63 year and 15 percent interest per annum. Before any such lien may
64 be filed, the owner so notified must be given 30 days to pay the
65 taxes and any applicable penalties and interest. If the
66 nonhomestead property assessment limitation is improperly
67 granted as a result of a clerical mistake or an omission by the
68 property appraiser, the person or entity improperly receiving
69 the property assessment limitation may not be assessed penalties
70 or interest.

71 Section 2. Subsection (10) of section 193.1555, Florida
72 Statutes, is amended to read:

73 193.1555 Assessment of certain residential and
74 nonresidential real property.—

75 (10) If the property appraiser determines that for any year
76 or years within the prior 10 years a person or entity who was
77 not entitled to the property assessment limitation granted under
78 this section was granted the property assessment limitation, the
79 property appraiser making such determination shall record in the
80 public records of the county a notice of tax lien against any
81 property owned by that person or entity in the county, and such
82 property must be identified in the notice of tax lien. Such
83 property that is situated in this state is subject to the unpaid
84 taxes, plus a penalty of 50 percent of the unpaid taxes for each
85 year and 15 percent interest per annum. Before any such lien may
86 be filed, the owner so notified must be given 30 days to pay the
87 taxes and any applicable penalties and interest. If the
88 nonhomestead property assessment limitation is improperly
89 granted as a result of a clerical mistake or an omission by the
90 property appraiser, the person or entity improperly receiving

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91 the property assessment limitation may not be assessed penalties
92 or interest.

93 Section 3. Section 196.141, Florida Statutes, is amended to
94 read:

95 196.141 Homestead exemptions; duty of property appraiser.—

96 (1) The property appraiser shall examine each claim for
97 exemption filed with or referred to him or her and shall allow
98 the ~~exemption same~~, if found to be in accordance with law, by
99 marking the ~~exemption same~~ approved and by making the proper
100 deductions on the ~~assessment rolls tax books~~.

101 (2) The property appraiser may contract for services to
102 examine or audit homestead tax exemptions claimed on assessment
103 rolls. Agreements for such contracted services must provide, at
104 a minimum, that:

105 (a) The contractor may contact persons claiming a homestead
106 exemption only with the written approval of, and in a manner
107 prescribed by, the property appraiser. The contractor must
108 notify the person claiming the homestead exemption that the
109 contractor has been contracted by the property appraiser as a
110 third party to examine or audit homestead tax exemptions. The
111 contractor must provide the property appraiser's contact
112 information to the person claiming the homestead exemption and
113 provide notice that any questions related to the examination or
114 audit should be directed to the property appraiser. The
115 contractor may not:

- 116 1. Falsely personate a government official.
117 2. Communicate with the person between 9 p.m. and 8 a.m. in
118 the person's time zone without the person's prior consent.
119 3. Suggest, communicate, or threaten that the person owes

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120 any money.

121 4. Disclose or threaten to disclose any information that is
122 not a public record to a person other than the person claiming
123 the homestead exemption, the person's authorized representative,
124 an adult occupant of the property receiving the homestead
125 exemption, the property appraiser, or the property appraiser's
126 agents or employees.

127 5. Publish or post, threaten to publish or post, or cause
128 to be published or posted to the general public any individual
129 names or list of names.

130 (b) After the contractor completes the examination or
131 audit, the contractor must disclose the results to the property
132 appraiser. The property appraiser shall determine whether the
133 person was entitled to the homestead exemption, and initiate
134 proceedings pursuant to ss. 196.151 and 196.161 if the property
135 appraiser determines the person was not entitled to the
136 homestead exemption.

137 (c) The contractor is solely responsible to the property
138 appraiser for any claims arising from the contractor's
139 performance.

140 (d) The contractor's compensation must consist solely of a
141 portion, as specified in the agreement, of the back taxes and
142 penalties imposed pursuant to this chapter and collected on the
143 assessments resulting from the contractor's examination or audit
144 and the removal of homestead exemptions from previous and
145 current year tax rolls.

146 (e) A property appraiser contracting for such services may
147 receive the interest imposed pursuant to this chapter and
148 collected on the taxes owed on assessment rolls for the current

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149 and previous years. After distributing the compensation for such
150 contracted services and the interest that the property appraiser
151 retains, the tax collector shall distribute any back taxes
152 collected under chapter 197.

153 Section 4. Paragraph (b) of subsection (1) and subsections
154 (2) and (3) of section 196.161, Florida Statutes, are amended to
155 read:

156 196.161 Homestead exemptions; lien imposed on property of
157 person claiming exemption although not a permanent resident.—

158 (1)

159 (b) In addition, upon determination by the property
160 appraiser that for any year or years within the prior 10 years a
161 person who was not entitled to a homestead exemption was granted
162 a homestead exemption from ad valorem taxes, ~~it shall be the~~
163 ~~duty of~~ the property appraiser making such determination shall
164 ~~to~~ serve upon the owner a notice of intent to record in the
165 public records of the county a notice of tax lien against any
166 property owned by that person in the county, and such property
167 shall be identified in the notice of tax lien. Such property
168 which is situated in this state shall be subject to the taxes
169 exempted thereby, plus a penalty of 50 percent of the unpaid
170 taxes for each year and 15 percent interest per annum. However,
171 if a homestead exemption is improperly granted as a result of a
172 clerical mistake or an omission by the property appraiser, the
173 person improperly receiving the exemption shall not be assessed
174 penalty and interest. Before ~~any~~ such lien may be filed, the
175 owner so notified must be given 30 days to pay the taxes,
176 penalties, and interest. The property appraiser shall file the
177 tax lien for the taxes, penalties, and interest that remain

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178 unpaid 30 days after the notice is sent. Such tax lien remains
179 on the property until the taxes, penalties, and interest are
180 paid in full.

181 (2) Except when a homestead exemption is improperly granted
182 as the result of a clerical error by the property appraiser, the
183 taxes, penalties, and interest assessed pursuant to this section
184 which are not paid in full must be included in the next tax
185 notice and collected in the same manner as, and in addition to,
186 the current ad valorem taxes under chapter 197, including the
187 annual tax certificate sale, when appropriate ~~The collection of~~
188 ~~the taxes provided in this section shall be in the same manner~~
189 ~~as existing ad valorem taxes, and the above procedure of~~
190 ~~recapturing such taxes shall be supplemental to any existing~~
191 ~~provision under the laws of this state.~~

192 (3) The lien required under subsection (1) constitutes a
193 first lien as set forth in s. 197.122 herein provided shall not
194 ~~attach to the property until the notice of tax lien is filed~~
195 ~~among the public records of the county where the property is~~
196 ~~located. Prior to the filing of such notice of lien, any~~
197 ~~purchaser for value of the subject property shall take free and~~
198 ~~clear of such lien. Such lien when filed shall attach to any~~
199 ~~property which is identified in the notice of lien and is owned~~
200 ~~by the person who illegally or improperly received the homestead~~
201 ~~exemption. Should such person no longer own property in the~~
202 ~~county, but own property in some other county or counties in the~~
203 ~~state, it shall be the duty of the property appraiser to record~~
204 ~~a notice of tax lien in such other county or counties,~~
205 ~~identifying the property owned by such person in such county or~~
206 ~~counties, and it shall become a lien against such property in~~

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207 ~~such county or counties.~~

208 Section 5. Subsection (3) of section 213.30, Florida
209 Statutes, is amended to read:

210 213.30 Compensation for information relating to a violation
211 of the tax laws.—

212 (3) Notwithstanding any other provision of law, this
213 section and s. 196.141 are ~~is~~ the sole means by which any person
214 may seek or obtain any moneys as the result of, in relation to,
215 or founded upon the failure by another person to comply with the
216 tax laws of this state. A person's use of any other law to seek
217 or obtain moneys for such failure is in derogation of this
218 section and s. 196.141 and conflicts with the state's duty to
219 administer the tax laws.

220 Section 6. The Legislature finds that this act fulfills an
221 important state interest.

222 Section 7. This act shall take effect July 1, 2016.