

1 A bill to be entitled
 2 An act relating to homestead exemptions; amending s.
 3 196.031, F.S.; specifying that a person must knowingly
 4 and intentionally receive or claim a certain ad
 5 valorem tax exemption or credit in another state to be
 6 disqualified from a certain homestead exemption;
 7 amending s. 196.161, F.S.; providing that certain
 8 property is not subject to the assessment of exempted
 9 taxes, penalties, and interest under certain
 10 circumstances; providing that, under such
 11 circumstances, a lien may not be filed or must be
 12 canceled by the property appraiser; providing an
 13 effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

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 17 Section 1. Subsection (5) of section 196.031, Florida
 18 Statutes, is amended to read:

19 196.031 Exemption of homesteads.—

20 (5) A person who is knowingly and intentionally receiving
 21 or claiming the benefit of an ad valorem tax exemption or a tax
 22 credit in another state where permanent residency is required as
 23 a basis for the granting of that ad valorem tax exemption or tax
 24 credit is not entitled to the homestead exemption provided by
 25 this section. This subsection does not apply to a person who has

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26 | the legal or equitable title to real estate in Florida and
27 | maintains thereon the permanent residence of another legally or
28 | naturally dependent upon the owner.

29 | Section 2. Paragraph (b) of subsection (1) of section
30 | 196.161, Florida Statutes, is amended to read:

31 | 196.161 Homestead exemptions; lien imposed on property of
32 | person claiming exemption although not a permanent resident.—

33 | (1)

34 | (b) In addition, upon determination by the property
35 | appraiser that for any year or years within the prior 10 years a
36 | person who was not entitled to a homestead exemption was granted
37 | a homestead exemption from ad valorem taxes, it shall be the
38 | duty of the property appraiser making such determination to
39 | serve upon the owner a notice of intent to record in the public
40 | records of the county a notice of tax lien against any property
41 | owned by that person in the county, and such property shall be
42 | identified in the notice of tax lien. Such property which is
43 | situated in this state shall be subject to the taxes exempted
44 | thereby, plus a penalty of 50 percent of the unpaid taxes for
45 | each year and 15 percent interest per annum, unless the circuit
46 | court having jurisdiction over the ancillary administration in
47 | this state determines that the person was a permanent resident
48 | of this state during the year or years when an exemption was
49 | allowed. If the circuit court makes such a determination, a lien
50 | may not be filed; or, if filed, the lien must be canceled of

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51 | record by the property appraiser of the county where the real
52 | estate is located. ~~However,~~ If a homestead exemption is
53 | improperly granted as a result of a clerical mistake or an
54 | omission by the property appraiser, the person improperly
55 | receiving the exemption shall not be assessed penalty and
56 | interest. Before any ~~such~~ lien under this paragraph may be
57 | filed, the owner so notified must be given 30 days to pay the
58 | taxes, penalties, and interest.

59 | Section 3. This act shall take effect July 1, 2019.