

Bulletin DAV-95-05

Date: Aug 01, 1995

From: John R. Everton

To: All Property Appraisers

All Tax Collectors

FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATION BULLETIN

HOMESTEAD EXEMPTION  
IMPROPER RECEIPT

The 1995 Florida Legislature enacted Chapter 95-359, Laws of Florida, amending section 196.161(1)(b), Florida Statutes, as follows:

In addition, upon determination by the property appraiser that for any year or years within the prior 10 years a person who was not entitled to a homestead exemption was granted a homestead from ad valorem taxes, it shall be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in that county, and such property shall be identified in the notice of tax lien.

Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum. However, if a homestead exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest.

Therefore, the person receiving exemption under the limited situation described above will be responsible for any taxes improperly exempted but shall not be assessed penalty or interest on those taxes. This provision for exemption from penalty and interest is applicable to the 1995 tax roll and can be applied to liens noticed and sought to be recorded after June 17, 1995, the effective date of this law, which include taxes

for homestead exemption improperly granted for any year or years within the prior 10 years.

If further assistance or clarification is needed, please contact Jerry Miller at (904) 488-9479.