

To: Property Appraisers
From: James McAdams
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Bulletin: PTO 10-13

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Notice of Change of Ownership or Control Required

The 2010 Legislature enacted Chapter 2010-109, Laws of Florida, (CS/HB 927) effective July 1, 2010. Section 4 amends Section 193.1556, Florida Statutes, to provide that a recorded deed or other instrument shall serve as notice of a change of ownership for nonhomestead residential property or certain residential and nonresidential real property.

Also, the law requires the Department to provide a form for a property owner to notify any property appraiser of a change of ownership or control. The form must allow property owners to list all property that they own or control in this state for which a change of ownership or control has occurred, but has not been noticed previously to property appraisers.

Section 4. Section 193.1556, Florida Statutes, is amended to read (words stricken are deletions; words underlined are additions):

193.1556 Notice of change of ownership or control required.—

(1) Any person or entity that owns property assessed under s. 193.1554 or s. 193.1555 must notify the property appraiser promptly of any change of ownership or control as defined in ss. 193.1554(5) and 193.1555(5). If the change of ownership is recorded by a deed or other instrument in the public records of the county where the property is located, the recorded deed or other instrument shall serve as notice to the property appraiser. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner's property was not entitled to assessment under s. 193.1554 or s. 193.1555, the owner of the property is subject to the taxes avoided as a result of such failure plus 15 percent interest per annum and a penalty of 50 percent of the taxes avoided. It is the duty of the property appraiser making such determination to record in the public records of the county a notice of tax lien against any property owned by that person or entity in the county, and such property must be identified in the notice of tax lien. Such property is subject to the payment of all taxes and penalties. Such lien when filed shall attach to any property, identified in the notice of tax lien, owned by the person or entity that illegally or improperly was assessed under s. 193.1554 or s. 193.1555. If such person or entity no longer owns property in that county, but owns property in some other county or counties in the state, it shall be the duty of the property appraiser to record a notice of tax lien in such other county or counties, identifying the property owned by such person or entity in such county or counties, and it becomes a lien against such property in such county or counties.

(2) The Department of Revenue shall provide a form by which a property owner may provide notice to all property appraisers of a change of ownership or control. The form must allow the property owner to list all property that it owns or controls in this state for which a change of ownership or control as defined in s. 193.1554(5) or s. 193.1555(5) has occurred, but has not been noticed previously to property appraisers. Providing notice on this form constitutes compliance with the notification requirements in this section.

The full text of the change can be accessed at: http://laws.flrules.org/files/Ch_2010-109.pdf.

The Department of Revenue provides this bulletin for your general information. If you have questions regarding this matter, you may e-mail DORPTO@dor.state.fl.us.