

West's F.S.A. § 194.192

West's Florida Statutes Annotated Currentness

Title XIV. Taxation and Finance (Chapters 192-221)

⌘ Chapter 194. Administrative and Judicial Review of Property Taxes (Refs & Annos)

⌘ Part II. Judicial Review (Refs & Annos)

➔ **194.192. Costs; interest on unpaid taxes; penalty**

(1) In any suit involving the assessment or collection of any tax, the court shall assess all costs.

(2) If the court finds that the amount of tax owed by the taxpayer is greater than the amount the taxpayer has in good faith admitted and paid, it shall enter judgment against the taxpayer for the deficiency and for interest on the deficiency at the rate of 12 percent per year from the date the tax became delinquent. If it finds that the amount of tax which the taxpayer has admitted to be owing is grossly disproportionate to the amount of tax found to be due and that the taxpayer's admission was not made in good faith, the court shall also assess a penalty at the rate of 10 percent of the deficiency per year from the date the tax became delinquent.