

By Senator Ring

32-00831C-09

20091580__

1 A bill to be entitled

2 An act relating to property tax payments; amending s.
3 197.172, F.S.; authorizing the governing bodies of
4 charter counties to limit the amount of interest
5 charged for unpaid property taxes; eliminating a
6 minimum charge for late property tax payment;
7 providing that interest on the unpaid portion of
8 property taxes accrues daily; amending s. 197.373,
9 F.S.; authorizing the governing bodies of charter
10 counties to require tax collectors to accept partial
11 payments of property taxes; providing an effective
12 date.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Section 197.172, Florida Statutes, is amended to
17 read:

18 197.172 Interest rate; calculation and minimum.—

19 (1) Upon approval by the governing body of a charter
20 county, the portion of real property taxes which is unpaid by
21 the deadline specified in the tax notice bears ~~shall bear~~
22 interest at the rate of 18 percent per year ~~from the date of~~
23 ~~delinquency~~ until a certificate is sold, ~~except that the minimum~~
24 ~~charge for delinquent taxes paid prior to the sale of a tax~~
25 ~~certificate shall be 3 percent.~~ Interest accrued pursuant to
26 this section accrues daily.

27 (2) In counties other than charter counties, real property
28 taxes shall bear interest at the rate of 18 percent per year
29 from the date of delinquency until a certificate is sold, except

32-00831C-09

20091580

30 that the minimum charge for delinquent taxes paid prior to the
31 sale of a tax certificate shall be 3 percent.

32 (3)~~(2)~~ The maximum rate of interest on a tax certificate
33 shall be 18 percent per year; however, a tax certificate shall
34 not bear interest nor shall the mandatory charge as provided by
35 s. 197.472(2) be levied during the 60-day period of time from
36 the date of delinquency, except the 3 percent mandatory charge
37 under subsection (1). No tax certificate sold before March 23,
38 1992, shall bear interest nor shall the mandatory charge as
39 provided by s. 197.472(2) be levied in excess of the interest or
40 charge provided herein, except as to those tax certificates upon
41 which the mandatory charge as provided by s. 197.472(2) shall
42 have been collected and paid.

43 (4)~~(3)~~ Personal property taxes shall bear interest at the
44 rate of 18 percent per year from the date of delinquency until
45 paid or barred under chapter 95.

46 (5)~~(4)~~ Except as provided in subsection (1) and s. 197.262
47 with regard to deferred payment tax certificates, interest to be
48 accrued pursuant to this chapter shall be calculated monthly
49 from the first day of each month.

50 Section 2. Section 197.373, Florida Statutes, is amended to
51 read:

52 197.373 Payment of portion of taxes.—

53 (1) (a) The tax collector of the county is authorized to
54 allow the payment of a part of a tax notice when the part to be
55 paid can be ascertained by legal description, such part is under
56 a contract for sale or has been transferred to a new owner, and
57 the request is made by the person purchasing the property or the
58 new owner or someone acting on behalf of the purchaser or owner.

32-00831C-09

20091580__

59 (b)~~(2)~~ The request must be made at least 15 days prior to
60 the tax certificate sale.

61 (c)~~(3)~~ The property appraiser shall within 10 days after
62 request from the tax collector apportion the property into the
63 parts sought to be paid or redeemed.

64 (d)~~(4)~~ This subsection ~~section~~ does not apply to
65 assessments and collections made pursuant to the provisions of
66 s. 192.037.

67 (2) Upon approval of the governing body of a charter
68 county, the tax collector of a charter county shall accept any
69 payment consisting of any portion of the total amount of taxes
70 specified in the tax notice by the deadline specified in the tax
71 notice.

72 Section 3. This act shall take effect July 1, 2009.