

1                                   A bill to be entitled  
2       An act relating to tax collections, sales, and liens;  
3       amending ss. 197.102, 197.122, 197.123, 197.162, 197.172,  
4       197.182, 197.222, 197.2301, 197.322, 197.332, 197.343,  
5       197.344, 197.3635, 197.373, 197.374, 197.402, 197.403,  
6       197.413, 197.414, 197.4155, 197.416, 197.417, 197.432,  
7       197.4325, 197.442, 197.443, 197.462, 197.472, 197.473,  
8       197.482, 197.492, 197.552, and 197.582, F.S.; revising,  
9       updating, and consolidating provisions of ch. 197, F.S.,  
10      relating to definitions, tax collectors, lien of taxes,  
11      returns and assessments, unpaid or omitted taxes,  
12      discounts, interest rates, Department of Revenue  
13      responsibilities, tax bills, judicial sales, prepayment of  
14      taxes, assessment rolls, duties of tax collectors, tax  
15      notices, delinquent taxes, lienholders, special  
16      assessments, non-ad valorem assessments, tax payments,  
17      distribution of taxes, advertisements of property with  
18      delinquent taxes, attachment, delinquent personal property  
19      taxes, sales of property, tax certificates, tax deeds, and  
20      tax sales; amending s. 197.502, F.S.; revising provisions  
21      relating to applications for tax deeds; providing notice  
22      requirements; providing payment requirements; authorizing  
23      the tax collector to charge a fee to cover the costs to  
24      the tax collector for electronic tax deed programs or  
25      services; authorizing the tax collector to charge the  
26      county a fee for tax deed applications; deleting opening  
27      bid requirements for the sale of tax deeds on homestead  
28      property when the applicant is holder of a tax sale

29 certificate; amending s. 197.542, F.S.; deleting bid  
30 requirements relating to the purchase of homestead  
31 property at public auction; amending s. 197.522, F.S.,  
32 providing notice requirements for the sale of homestead  
33 property due to nonpayment of taxes; creating s. 197.146,  
34 F.S.; authorizing tax collectors to issue certificates of  
35 correction to tax rolls and outstanding delinquent taxes  
36 for uncollectable personal property accounts; requiring  
37 the tax collector to notify the property appraiser;  
38 providing construction; creating ss. 197.2421 and  
39 197.2423, F.S., renumbering and amending ss. 197.253,  
40 197.303, and 197.3071, F.S., and amending ss. 197.243,  
41 197.252, 197.254, 197.262, 197.263, 197.272, 197.282,  
42 197.292, 197.301, and 197.312, F.S.; revising, updating,  
43 and consolidating provisions of ch. 197, F.S., relating to  
44 deferral of tax payments for real property, homestead  
45 property, recreational and commercial working waterfront  
46 property, and affordable rental property; creating s.  
47 197.4725, F.S.; providing authorization and requirements  
48 for purchase of county-held tax certificates; specifying  
49 required amounts to be paid; providing for fees; providing  
50 for electronic services; amending s. 192.0105, F.S.;  
51 providing conditions under which a taxpayer is deemed to  
52 have waived a right to know; clarifying a taxpayer's right  
53 to redeem real property and tax certificates; clarifying  
54 that a property owner may not be contacted by the holder  
55 of a tax sale certificate for 2 years from the date the  
56 certificate is issued; providing that s. 197.122, F.S.,

57 applies in certain circumstances; providing for the  
 58 obligation of the property owner to obtain certain  
 59 information; conforming cross-references; amending ss.  
 60 194.011, 194.013, and 196.011, F.S.; conforming cross-  
 61 references; creating s. 197.603, F.S.; providing  
 62 legislative intent; repealing s. 197.202, F.S., relating  
 63 to destruction of 20-year-old tax receipts; repealing s.  
 64 197.242, F.S., relating to a short title; repealing ss.  
 65 197.304, 197.3041, 197.3042, 197.3043, 197.3044, 197.3045,  
 66 197.3046, 197.3047, 197.307, 197.3072, 197.3073, 197.3074,  
 67 197.3075, 197.3076, 197.3077, 197.3078, and 197.3079,  
 68 F.S., relating to deferrals of tax payments; providing an  
 69 effective date.

70

71 Be It Enacted by the Legislature of the State of Florida:

72

73 Section 1. Section 197.102, Florida Statutes, is amended  
 74 to read:

75 197.102 Definitions.--As used in this chapter, the  
 76 following definitions apply, unless the context clearly requires  
 77 otherwise:

78 (1) "Awarded" means the time when the tax collector or a  
 79 designee determines and announces verbally or through the  
 80 closing of the bid process in an electronic auction that a buyer  
 81 has placed the winning bid at a tax certificate sale.

82 (2)~~(1)~~ "Department," unless otherwise specified, means the  
 83 Department of Revenue.

84 (3)~~(2)~~ "Omitted taxes" means those taxes which have not

85 | been extended on the tax roll against a parcel of property after  
 86 | the property has been placed upon the list of lands available  
 87 | for taxes pursuant to s. 197.502.

88 |       (4) "Proxy bidding" means a method of bidding by which a  
 89 | bidder authorizes an agent, whether an individual or an  
 90 | electronic agent, to place bids on his or her behalf.

91 |       (5) "Random number generator" means a computational device  
 92 | designed to generate a sequence of numbers that lack any pattern  
 93 | and is used to resolve a tie when multiple bidders have bid the  
 94 | same lowest amount by assigning a number to each of the tied  
 95 | bidders and randomly determining which one of those numbers is  
 96 | the winner.

97 |       ~~(6)~~~~(3)~~ "Tax certificate" means a paper or electronic legal  
 98 | document, representing unpaid delinquent real property taxes,  
 99 | non-ad valorem assessments, including special assessments,  
 100 | interest, and related costs and charges, issued in accordance  
 101 | with this chapter against a specific parcel of real property and  
 102 | becoming a first lien thereon, superior to all other liens,  
 103 | except as provided by s. 197.573(2).

104 |       ~~(7)~~~~(4)~~ "Tax notice" means the paper or electronic tax bill  
 105 | sent to taxpayers for payment of any taxes or special  
 106 | assessments collected pursuant to this chapter, or the bill sent  
 107 | to taxpayers for payment of the total of ad valorem taxes and  
 108 | non-ad valorem assessments collected pursuant to s. 197.3632.

109 |       ~~(8)~~~~(5)~~ "Tax receipt" means the paid tax notice.

110 |       ~~(9)~~~~(6)~~ "Tax rolls" and "assessment rolls" are synonymous  
 111 | and mean the rolls prepared by the property appraiser pursuant  
 112 | to chapter 193 and certified pursuant to s. 193.122.

113           ~~(10)(7)~~ However, when a local government uses the method  
 114 set forth in s. 197.3632, the following definitions shall apply:

115           (a) "Ad valorem tax roll" means the roll prepared by the  
 116 property appraiser and certified to the tax collector for  
 117 collection.

118           (b) "Non-ad valorem assessment roll" means a roll prepared  
 119 by a local government and certified to the tax collector for  
 120 collection.

121           Section 2. Section 197.122, Florida Statutes, is amended  
 122 to read:

123           197.122 Lien of taxes; ~~dates~~; application.--

124           (1) All taxes imposed pursuant to the State Constitution  
 125 and laws of this state shall be a first lien, superior to all  
 126 other liens, on any property against which the taxes have been  
 127 assessed and shall continue in full force from January 1 of the  
 128 year the taxes were levied until discharged by payment or until  
 129 barred under chapter 95. ~~If All personal property tax liens, to~~  
 130 ~~the extent that~~ the property to which the lien applies cannot be  
 131 located in the county or ~~to the extent that~~ the sale of the  
 132 property is insufficient to pay all delinquent taxes, interest,  
 133 fees, and costs due, a personal property tax lien shall apply ~~be~~  
 134 ~~liens~~ against all other personal property of the taxpayer in the  
 135 county. However, a lien ~~such liens~~ against other personal  
 136 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~  
 137 has been sold, and is ~~such liens~~ against other personal property  
 138 ~~shall be~~ subordinate to any valid prior or subsequent liens  
 139 against such other property. An ~~No~~ act of omission or commission  
 140 on the part of a ~~any~~ property appraiser, tax collector, board of

141 county commissioners, clerk of the circuit court, or county  
 142 comptroller, or their deputies or assistants, or newspaper in  
 143 which an any advertisement of sale may be published does not  
 144 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
 145 and costs due and; ~~but any acts of omission or commission~~ may be  
 146 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
 147 ~~them~~ in the same ~~like~~ manner as provided by law for performing  
 148 acts in the first place. ~~and~~ When so corrected, they shall be  
 149 considered ~~construed as~~ valid ab initio and do not ~~shall in no~~  
 150 ~~way affect any process by law for the enforcement of the~~  
 151 collection of the any tax. All owners of property are ~~shall be~~  
 152 held to know that taxes are due and payable annually and are  
 153 responsible for ~~charged with the duty of~~ ascertaining the amount  
 154 of current and delinquent taxes and paying them before April 1  
 155 of the year following the year in which taxes are assessed. No  
 156 sale or conveyance of real or personal property for nonpayment  
 157 of taxes shall be held invalid except upon proof that:

- 158 (a) The property was not subject to taxation;
- 159 (b) The taxes were ~~had been~~ paid before the sale of  
 160 personal property; or
- 161 (c) The real property was ~~had been~~ redeemed before receipt  
 162 by the clerk of the court of full payment for the execution and  
 163 delivery of a deed based upon a certificate issued for  
 164 nonpayment of taxes, including all recording fees and  
 165 documentary stamps.
- 166 (2) A lien created through the sale of a tax certificate  
 167 may not be foreclosed or enforced in any manner except as  
 168 prescribed in this chapter.

169           (3) A property appraiser shall ~~may also~~ correct a material  
 170 mistake of fact relating to an essential condition of the  
 171 subject property to reduce an assessment that ~~if to do so~~  
 172 requires only the exercise of judgment as to the effect of the  
 173 mistake of fact on the assessed or taxable value ~~of that mistake~~  
 174 ~~of fact~~.

175           (a) As used in this subsection, the term "an essential  
 176 condition of the subject property" means ~~a characteristic of the~~  
 177 ~~subject parcel, including only:~~

- 178           1. Environmental restrictions, zoning restrictions, or
- 179 restrictions on permissible use;
- 180           2. Acreage;
- 181           3. Wetlands or other environmental lands that are or have
- 182 been restricted in use because of ~~such~~ environmental features;
- 183           4. Access to usable land;
- 184           5. Any characteristic of the subject parcel which
- 185 ~~characteristic~~, in the property appraiser's opinion, caused the
- 186 appraisal to be clearly erroneous; or
- 187           6. Depreciation of the property that was based on a latent
- 188 defect of the property which existed but was not readily
- 189 discernible by inspection on January 1, but not depreciation
- 190 ~~resulting~~ from any other cause.

191           (b) The material mistake of fact must ~~may~~ be corrected by  
 192 the property appraiser, in the same ~~like~~ manner as provided by  
 193 law for performing the act in the first place, only within 1  
 194 year after the approval of the tax roll pursuant to s. 193.1142,  
 195 and, if ~~when so~~ corrected, ~~the act~~ becomes valid ab initio and  
 196 does not affect ~~in no way affects any process by law for the~~

197 ~~enforcement~~ of the collection of the ~~any~~ tax. If the ~~such a~~  
 198 correction results in a refund of taxes paid on the basis of an  
 199 erroneous assessment included ~~contained~~ on the current year's  
 200 tax roll for years beginning January 1, 1999, or later, the  
 201 property appraiser, ~~at his or her option,~~ may request that the  
 202 department to pass upon the refund request pursuant to s.  
 203 197.182 or may submit the correction and refund order directly  
 204 to the tax collector ~~for action~~ in accordance with the notice  
 205 provisions of s. 197.182(2). Corrections to tax rolls for prior  
 206 years which ~~would~~ result in refunds must be made pursuant to s.  
 207 197.182.

208 Section 3. Section 197.123, Florida Statutes, is amended  
 209 to read:

210 197.123 ~~Correcting~~ Erroneous returns; notification of  
 211 property appraiser.--If a ~~any~~ tax collector has reason to  
 212 believe that a ~~any~~ taxpayer has filed an erroneous or incomplete  
 213 statement of ~~her or his~~ or her personal property or has not  
 214 disclosed ~~returned the full amount of all~~ of his or her ~~or his~~  
 215 property subject to taxation, the collector shall notify the  
 216 property appraiser of the erroneous or incomplete statement.

217 Section 4. Section 197.146, Florida Statutes, is created  
 218 to read:

219 197.146 Uncollectable personal property taxes; correction  
 220 of tax roll.--A tax collector who determines that a tangible  
 221 personal property account is uncollectable may issue a  
 222 certificate of correction for the current tax roll and any  
 223 outstanding delinquent taxes. The tax collector shall notify the  
 224 property appraiser that the account is invalid, and the



225 assessment shall not be certified for a future tax roll. An  
 226 uncollectable account includes, but is not limited to, an  
 227 account on property that was originally assessed but cannot be  
 228 found to seize and sell for the payment of taxes and includes  
 229 other personal property of the owner as authorized by s.  
 230 197.413(8) and (9).

231 Section 5. Section 197.162, Florida Statutes, is amended  
 232 to read:

233 197.162 Tax discount payment periods ~~Discounts; amount and~~  
 234 ~~time.--~~

235 (1) For ~~On~~ all taxes assessed on the county tax rolls and  
 236 collected by the county tax collector, discounts for payments  
 237 made prior to delinquency ~~early payment thereof~~ shall be at the  
 238 rate of 4 percent in the month of November or at any time within  
 239 30 days after the mailing of the original tax notice; 3 percent  
 240 in the following month of December; 2 percent in the following  
 241 month of January; 1 percent in the following month of February;  
 242 and zero percent in the following month of March or within 30  
 243 days prior to the date of delinquency if the date of delinquency  
 244 is after April 1.

245 (2) If ~~When~~ a taxpayer makes a request to have the  
 246 original tax notice corrected, the discount rate for early  
 247 payment applicable at the time of the request ~~for correction is~~  
 248 ~~made~~ shall apply for 30 days after the mailing of the corrected  
 249 tax notice.

250 (3) A discount ~~shall apply at the rate of 4 percent~~ shall  
 251 apply for 30 days after the mailing of a tax notice resulting  
 252 from the action of a value adjustment board. Thereafter, the

253 regular discount periods shall apply.

254 (4) If the ~~For the purposes of this section, when a~~  
 255 discount period ends on a Saturday, Sunday, or legal holiday,  
 256 the discount period, including the zero-percent period, shall be  
 257 extended to the next working day, if payment is delivered to the  
 258 a designated collection office of the tax collector.

259 Section 6. Subsections (2) and (4) of section 197.172,  
 260 Florida Statutes, are amended to read:

261 197.172 Interest rate; calculation and minimum.--

262 (2) The maximum rate of interest on a tax certificate  
 263 shall be 18 percent per year; however, a tax certificate shall  
 264 not bear interest nor shall the mandatory charge as provided by  
 265 s. 197.472(2) be levied during the 60-day period of time from  
 266 the date of delinquency, except the 3 percent mandatory charge  
 267 under subsection (1). ~~No tax certificate sold before March 23,~~  
 268 ~~1992, shall bear interest nor shall the mandatory charge as~~  
 269 ~~provided by s. 197.472(2) be levied in excess of the interest or~~  
 270 ~~charge provided herein, except as to those tax certificates upon~~  
 271 ~~which the mandatory charge as provided by s. 197.472(2) shall~~  
 272 ~~have been collected and paid.~~

273 (4) Interest shall be calculated ~~Except as provided in s.~~  
 274 ~~197.262 with regard to deferred payment tax certificates,~~  
 275 ~~interest to be accrued pursuant to this chapter shall be~~  
 276 ~~calculated monthly~~ from the first day of each month.

277 Section 7. Subsections (1), (2), and (3) of section  
 278 197.182, Florida Statutes, are amended to read:

279 197.182 Department of Revenue to pass upon and order  
 280 refunds.--

281 (1) (a) Except as provided in paragraphs ~~paragraph~~ (b),  
 282 (c), and (d), the department shall pass upon and order refunds  
 283 when payment of taxes assessed on the county tax rolls has been  
 284 made voluntarily or involuntarily under any of the following  
 285 circumstances:

286 1. When an overpayment has been made.

287 2. When a payment has been made when no tax was due.

288 3. When a bona fide controversy exists between the tax  
 289 collector and the taxpayer as to the liability of the taxpayer  
 290 for the payment of the tax claimed to be due, the taxpayer pays  
 291 the amount claimed by the tax collector to be due, and it is  
 292 finally adjudged by a court of competent jurisdiction that the  
 293 taxpayer was not liable for the payment of the tax or any part  
 294 thereof.

295 4. When a payment has been made in error by a taxpayer to  
 296 the tax collector due to application of payment to an erroneous  
 297 parcel or misinformation provided by the property appraiser or  
 298 tax collector, if, within 12 ~~24~~ months of the date of the  
 299 erroneous payment and prior to any transfer of the assessed  
 300 property to a third party for consideration, the party seeking a  
 301 refund makes demand for reimbursement of the erroneous payment  
 302 upon the owner of the property on which the taxes were  
 303 erroneously paid and reimbursement of the erroneous payment is  
 304 not received within 45 days after such demand. The demand for  
 305 reimbursement shall be sent by certified mail, return receipt  
 306 requested, and a copy thereof shall be sent to the tax  
 307 collector. If the payment was made in error by the taxpayer  
 308 because of an error in the tax notice sent to the taxpayer,

309 refund must be made as provided in paragraph (d) ~~subparagraph~~  
 310 ~~(b)2~~.

311 5. When any payment has been made for tax certificates  
 312 that are subsequently corrected or are subsequently determined  
 313 to be void under s. 197.443.

314 ~~(b)1. These~~ Refunds that have been ordered by a court and  
 315 ~~those~~ refunds that do not result from changes made in the  
 316 assessed value on a tax roll certified to the tax collector  
 317 shall be made directly by the tax collector without order from  
 318 the department and shall be made from undistributed funds  
 319 without approval of the various taxing authorities.

320 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be  
 321 retained by the tax collector unless a written claim for a  
 322 refund is received from the taxpayer. Overpayments over \$10 ~~\$5~~  
 323 resulting from taxpayer error, if determined within 12 months  
 324 ~~the 4-year period of limitation, shall are to~~ be automatically  
 325 refunded to the taxpayer. Such refunds do not require approval  
 326 from the department.

327 ~~(d)2. If~~ When a payment has been made in error by a  
 328 taxpayer ~~to the tax collector~~ because of an error in the tax  
 329 notice sent to the taxpayer, refund must be made directly by the  
 330 tax collector and does not require approval from the department.  
 331 At the request of the taxpayer, the amount paid in error may be  
 332 applied by the tax collector to the taxes for which the taxpayer  
 333 is ~~actually~~ liable.

334 (e) ~~(e)~~ Claims for refunds shall be made in accordance with  
 335 the rules of the department. A ~~No~~ refund may not ~~shall~~ be  
 336 granted unless a claim for the refund is made ~~therefor~~ within 4

337 | years after ~~of~~ January 1 of the tax year for which the taxes  
 338 | were paid.

339 |        (f) ~~(d)~~ Upon receipt of the department's written denial of  
 340 | a ~~the~~ refund, the tax collector shall issue the denial in  
 341 | writing to the taxpayer.

342 |        (g) ~~(e)~~ If funds are available from current receipts and,  
 343 | subject to subsection (3), ~~if~~ a refund is approved, the taxpayer  
 344 | shall ~~is entitled to~~ receive a refund within 100 days after a  
 345 | claim for refund is made, unless the tax collector, property  
 346 | appraiser, or department states good cause for remitting the  
 347 | refund after that date. The times stated in this paragraph and  
 348 | paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory and may be  
 349 | extended by a maximum of an additional 60 days if good cause is  
 350 | stated.

351 |        (h) ~~(f)~~ If the taxpayer contacts the property appraiser  
 352 | first, the property appraiser shall refer the taxpayer to the  
 353 | tax collector.

354 |        (i) ~~(g)~~ If a correction to the roll by the property  
 355 | appraiser is required as a condition for the refund, the tax  
 356 | collector shall, within 30 days, advise the property appraiser  
 357 | of the taxpayer's application for a refund and forward the  
 358 | application to the property appraiser.

359 |        (j) ~~(h)~~ The property appraiser has 30 days after receipt of  
 360 | the form from the tax collector to correct the roll if a  
 361 | correction is permissible by law. By the end of ~~After the~~ 30-day  
 362 | period ~~30 days~~, the property appraiser shall ~~immediately~~ advise  
 363 | the tax collector in writing whether or not the roll has been  
 364 | corrected, stating the reasons why the roll was corrected or not

365 corrected.

366 ~~(k)(i)~~ If the refund requires ~~is not one that can be~~  
 367 ~~directly acted upon by the tax collector, for which~~ an order  
 368 from the department ~~is required,~~ the tax collector shall forward  
 369 the claim for refund to the department upon receipt of the  
 370 correction from the property appraiser or 30 days after the  
 371 claim for refund, whichever occurs first. This provision does  
 372 not apply to corrections resulting in refunds of less than  
 373 \$2,500 ~~\$400,~~ which the tax collector shall make directly,  
 374 without order from the department, ~~and~~ from undistributed funds,  
 375 ~~and may make~~ without approval of the various taxing authorities.

376 ~~(l)(j)~~ The department shall approve or deny all refunds  
 377 within 30 days after receiving a ~~from the tax collector the~~  
 378 claim for refund from the tax collector, unless good cause is  
 379 stated for delaying the approval or denial beyond that date.

380 ~~(m)(k)~~ Subject to and after meeting the requirements of s.  
 381 194.171 and this section, an action to contest a denial of  
 382 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
 383 the date the tax collector mails ~~issues~~ the denial to the  
 384 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
 385 ~~years after January 1 of the year for which the taxes were paid,~~  
 386 ~~whichever is later.~~

387 ~~(n)(l)~~ In computing any time period under this section, if  
 388 ~~when~~ the last day of the period is a Saturday, Sunday, or legal  
 389 holiday, the period is ~~to be~~ extended to the next working day.

390 ~~(2)(a)~~ If ~~When~~ the department orders a refund, the  
 391 department ~~it~~ shall forward a copy of its order to the tax  
 392 collector who shall ~~then~~ determine the pro rata share due by

393 each taxing authority. The tax collector shall make the refund  
 394 from undistributed funds held for that taxing authority and  
 395 shall identify such refund as a reduction in the next  
 396 distribution. If there are insufficient undistributed funds for  
 397 the refund, the tax collector shall notify the taxing authority  
 398 of the shortfall. The taxing authority shall: ~~and certify to the~~  
 399 ~~county, the district school board, each municipality, and the~~  
 400 ~~governing body of each taxing district, their pro rata shares of~~  
 401 ~~such refund, the reason for the refund, and the date the refund~~  
 402 ~~was ordered by the department.~~

403 ~~(b) The board of county commissioners, the district school~~  
 404 ~~board, each municipality, and the governing body of each taxing~~  
 405 ~~district shall comply with the order of the department in the~~  
 406 ~~following manner:~~

407 ~~1. Authorize the tax collector to make refund from~~  
 408 ~~undistributed funds held for that taxing authority by the tax~~  
 409 ~~collector;~~

410 (a)2. Authorize the tax collector to make refund and  
 411 forward to the tax collector its pro rata share of the refund  
 412 from currently budgeted funds, if available; or

413 (b)3. Notify the tax collector that the taxing authority  
 414 does not have funds currently available and provide for the  
 415 payment of the refund in its budget for the ensuing year ~~funds~~  
 416 ~~for the payment of the refund.~~

417 (3) A refund ordered by the department pursuant to this  
 418 section shall be made by the tax collector in one aggregate  
 419 amount composed of all the pro rata shares of the several taxing  
 420 authorities concerned, except that a partial refund is allowed

421 when one or more of the taxing authorities concerned do not have  
 422 funds currently available to pay their pro rata shares of the  
 423 refund and this would cause an unreasonable delay in the total  
 424 refund. A statement by the tax collector explaining the refund  
 425 shall accompany the refund payment. When taxes become delinquent  
 426 as a result of a refund pursuant to subparagraph (1)(a)4. or  
 427 paragraph (1)(d) ~~subparagraph (1)(b)2.~~, the tax collector shall  
 428 notify the property owner that the taxes have become delinquent  
 429 and that a tax certificate will be sold if the taxes are not  
 430 paid within 30 days after the date of delinquency.

431 Section 8. Subsections (1), (3), and (5) of section  
 432 197.222, Florida Statutes, are amended to read:

433 197.222 Prepayment of estimated tax by installment  
 434 method.--

435 (1) Taxes collected pursuant to this chapter may be  
 436 prepaid in installments as provided in this section. A taxpayer  
 437 may elect to prepay by installments for each tax notice for ~~with~~  
 438 taxes estimated to be more than \$100. A taxpayer who elects to  
 439 prepay ~~taxes~~ shall make payments based upon an estimated tax  
 440 equal to the actual taxes levied upon the subject property in  
 441 the prior year. To prepay by installments, the ~~Such~~ taxpayer  
 442 shall complete and file an application for each tax notice ~~to~~  
 443 ~~prepay such taxes by installment~~ with the tax collector on or  
 444 before April 30 ~~prior to May 1~~ of the year in which the taxpayer  
 445 elects to prepay the ~~taxes in installments pursuant to this~~  
 446 ~~section. The application shall be made on forms supplied by the~~  
 447 ~~department and provided to the taxpayer by the tax collector.~~  
 448 After submission of an initial application, a taxpayer is ~~shall~~



449 not ~~be~~ required to submit additional annual applications as long  
450 as he or she continues to elect to prepay taxes in installments  
451 ~~pursuant to this section~~. However, if in any year the taxpayer  
452 does not so elect, reapplication is ~~shall be~~ required for a  
453 subsequent election ~~to do so~~. Installment payments shall be made  
454 according to the following schedule:

455 (a) The first payment of one-quarter of the total amount  
456 of estimated taxes due must ~~shall~~ be made by ~~not later than~~ June  
457 30 of the year in which the taxes are assessed. A 6-percent  
458 discount applied against the amount of the installment shall be  
459 granted for such payment. The tax collector may accept a late  
460 payment of the first installment through July 31, and the ~~under~~  
461 ~~this paragraph within 30 days after June 30;~~ such late payment  
462 must be accompanied by a penalty of 5 percent of the amount of  
463 the installment due.

464 (b) The second payment of one-quarter of the total amount  
465 of estimated taxes must ~~due shall~~ be made by ~~not later than~~  
466 September 30 of the year in which the taxes are assessed. A 4.5-  
467 percent discount applied against the amount of the installment  
468 shall be granted for such payment.

469 (c) The third payment of one-quarter of the total amount  
470 of estimated taxes due, plus one-half of any adjustment made  
471 pursuant to a determination of actual tax liability, must ~~shall~~  
472 be made by ~~not later than~~ December 31 of the year in which taxes  
473 are assessed. A 3-percent discount applied against the amount of  
474 the installment shall be granted for such payment.

475 (d) The fourth payment of one-quarter of the total amount  
476 of estimated taxes due, plus one-half of any adjustment made

477 pursuant to a determination of actual tax liability, must ~~shall~~  
 478 be made by ~~not later than~~ March 31 following the year in which  
 479 taxes are assessed. A ~~No~~ discount may not ~~shall~~ be granted for  
 480 such payment.

481 (e) If ~~For purposes of this section,~~ when an installment  
 482 due date falls on a Saturday, Sunday, or legal holiday, the due  
 483 date for the installment is ~~shall be~~ the next working day, if  
 484 the installment payment is delivered to a designated collection  
 485 office of the tax collector. Taxpayers making such payment shall  
 486 be entitled to the applicable discount rate authorized in this  
 487 section.

488 (3) Upon receiving a taxpayer's application for  
 489 participation in the prepayment installment plan, and the tax  
 490 ~~collector shall mail to the taxpayer a statement of the~~  
 491 ~~taxpayer's estimated tax liability which shall be equal to the~~  
 492 ~~actual taxes levied on the subject property in the preceding~~  
 493 ~~year; such statement shall indicate the amount of each quarterly~~  
 494 ~~installment after application of the discount rates provided in~~  
 495 ~~this section, and a payment schedule, based upon the schedule~~  
 496 ~~provided in this section and furnished by the department. for~~  
 497 those taxpayers who participated in the prepayment installment  
 498 plan ~~for~~ the previous year and who are not required to reapply,  
 499 the tax collector shall send, in the same manner as described in  
 500 s. 197.322(3), a quarterly statement with the discount rates  
 501 provided in this section according to the payment schedule  
 502 provided by the department ~~the statement shall be mailed by June~~  
 503 ~~1. During the first month that the tax roll is open for payment~~  
 504 ~~of taxes, the tax collector shall mail to the taxpayer a~~

505 ~~statement which shows the amount of the remaining installment~~  
 506 ~~payments to be made after application of the discount rates~~  
 507 ~~provided in this section.~~ The postage or cost of electronic  
 508 mailing shall be paid out of the general fund of the county,  
 509 upon statement thereof by the tax collector.

510 (5) Notice of the right to prepay taxes pursuant to this  
 511 section shall be provided with the notice of taxes. ~~The Such~~  
 512 notice shall inform the taxpayer of the right to prepay taxes in  
 513 installments, ~~and~~ that application forms can be obtained from  
 514 the tax collector, and ~~shall state~~ that reapplication is not  
 515 necessary if the taxpayer participated in the prepayment  
 516 installment plan for the previous year. The application forms  
 517 shall be provided ~~by the department and shall be mailed~~ by the  
 518 tax collector to those taxpayers requesting an application.

519 Section 9. Subsections (3) and (9) of section 197.2301,  
 520 Florida Statutes, are amended to read:

521 197.2301 Payment of taxes prior to certified roll  
 522 procedure.--

523 (3) Immediately upon receipt of the property appraiser's  
 524 certification under subsection (2), the tax collector shall  
 525 publish a notice ~~cause to be published~~ in a newspaper of general  
 526 circulation in the county ~~and shall prominently post at the~~  
 527 ~~courthouse door a notice~~ that the tax roll will not be certified  
 528 for collection before ~~prior to~~ January 1 and that payments of  
 529 estimated taxes may be made ~~will be allowed~~ by those taxpayers  
 530 who submit tender payment to the collector on or before December  
 531 31.

532 (9) After the discount has been applied to the estimated

533 taxes paid and it is determined that an underpayment or  
 534 overpayment ~~has occurred, the following shall apply:~~

535 (a) If the amount of underpayment ~~or overpayment~~ is \$10 ~~\$5~~  
 536 or less, ~~then~~ no additional billing ~~or refund~~ is required except  
 537 as determined by the tax collector.

538 (b) If the amount of overpayment is more than \$10 ~~\$5~~, the  
 539 tax collector shall immediately refund to the person who paid  
 540 the estimated tax the amount of overpayment. Department ~~of~~  
 541 Revenue approval is ~~shall not be~~ required for such ~~the~~ refund ~~of~~  
 542 ~~overpayment made pursuant to this subsection.~~

543 Section 10. Section 197.2421, Florida Statutes, is created  
 544 to read:

545 197.2421 Property tax deferral.--

546 (1) When a property owner applies for a property tax  
 547 deferral and meets the criteria established in this chapter, the  
 548 tax collector shall approve the deferral of such ad valorem  
 549 taxes and non-ad valorem assessments as is allowed under this  
 550 chapter.

551 (2) Authorized property tax deferral programs are:

552 (a) Homestead tax deferral.

553 (b) Recreational and commercial working waterfront  
 554 deferral.

555 (c) Affordable rental housing deferral.

556 (3) Ad valorem taxes, non-ad valorem assessments, and  
 557 interest deferred pursuant to this chapter shall constitute a  
 558 prior lien and shall attach to the property in the same manner  
 559 as other tax liens. Deferred taxes, assessments, and interest,  
 560 however, shall be due, payable, and delinquent as provided in

561 this chapter.

562 Section 11. Section 197.2423, Florida Statutes, is created  
563 to read:

564 197.2423 Application for property tax deferral;  
565 determination of approval or denial by tax collector.--

566 (1) A property owner is responsible for submitting an  
567 annual application for tax deferral with the county tax  
568 collector on or before March 31 following the year in which the  
569 taxes and non-ad valorem assessments are assessed.

570 (2) Each applicant shall demonstrate compliance with the  
571 requirements of this section.

572 (3) The application for deferral shall be made upon a form  
573 provided by the tax collector. The tax collector may require the  
574 applicant to submit other evidence and documentation deemed  
575 necessary in considering the application. The application form  
576 shall advise the applicant:

577 (a) Of the manner in which interest is computed.

578 (b) Of the conditions needed to be met for approval.

579 (c) Of the conditions under which deferred taxes,  
580 assessments, and interest become due, payable, and delinquent.

581 (d) That all deferrals pursuant to this section constitute  
582 a lien on the applicant's property.

583 (4) Each application shall include a list of all  
584 outstanding liens on the property and the current value of each  
585 lien.

586 (5) Each applicant shall furnish proof of fire and  
587 extended coverage insurance in an amount at least equal to the  
588 total of all outstanding liens, including a lien for deferred

589 taxes, non-ad valorem assessments, and interest with a loss  
590 payable clause to the tax collector.

591 (6) The tax collector shall consider each annual  
592 application for a tax deferral within 45 days after the  
593 application is filed or as soon as practicable thereafter. The  
594 tax collector shall exercise reasonable discretion based upon  
595 applicable information available under this section. A tax  
596 collector who finds that the applicant is entitled to the tax  
597 deferral shall approve the application and maintain the deferral  
598 records until the tax lien is satisfied.

599 (7) For approved deferrals, the date used in determining  
600 taxes due, net of discounts for early payment as provided in s.  
601 197.162, is the date the tax collector received the application  
602 for tax deferral.

603 (8) The tax collector shall notify the property appraiser  
604 in writing of those parcels for which taxes have been deferred.

605 (9) A tax deferral may not be granted if:

606 (a) The total amount of deferred taxes, non-ad valorem  
607 assessments, and interest, plus the total amount of all other  
608 unsatisfied liens on the property, exceeds 85 percent of the  
609 just value of the property; or

610 (b) The primary mortgage financing on the property is for  
611 an amount that exceeds 70 percent of the just value of the  
612 property.

613 (10) A tax collector who finds that the applicant is not  
614 entitled to the deferral shall send a notice of disapproval  
615 within 45 days after the date the application is filed, citing  
616 the reason for disapproval. The original notice of disapproval

617 shall be sent to the applicant and shall advise the applicant of  
 618 the right to appeal the decision to the value adjustment board  
 619 and shall inform the applicant of the procedure for filing such  
 620 an appeal.

621 Section 12. Section 197.253, Florida Statutes, is  
 622 renumbered as section 197.2425, Florida Statutes, and amended to  
 623 read:

624 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral~~;~~  
 625 application.--An appeal of a denied tax deferral must be  
 626 submitted by the property owner

627 ~~(1) The application for deferral shall be made upon a form~~  
 628 ~~prescribed by the department and furnished by the county tax~~  
 629 ~~collector. The application form shall be signed upon oath by the~~  
 630 ~~applicant before an officer authorized by the state to~~  
 631 ~~administer oaths. The tax collector may, in his or her~~  
 632 ~~discretion, require the applicant to submit such other evidence~~  
 633 ~~and documentation as deemed necessary by the tax collector in~~  
 634 ~~considering the application. The application form shall advise~~  
 635 ~~the applicant of the manner in which interest is computed. Each~~  
 636 ~~application form shall contain an explanation of the conditions~~  
 637 ~~to be met for approval and the conditions under which deferred~~  
 638 ~~taxes and interest become due, payable, and delinquent. Each~~  
 639 ~~application shall clearly state that all deferrals pursuant to~~  
 640 ~~this act shall constitute a lien on the applicant's homestead.~~

641 ~~(2) (a) The tax collector shall consider each annual~~  
 642 ~~application for homestead tax deferral within 30 days of the day~~  
 643 ~~the application is filed or as soon as practicable thereafter. A~~  
 644 ~~tax collector who finds that the applicant is entitled to the~~

645 ~~tax deferral shall approve the application and file the~~  
 646 ~~application in the permanent records. A tax collector who finds~~  
 647 ~~the applicant is not entitled to the deferral shall send a~~  
 648 ~~notice of disapproval within 30 days of the filing of the~~  
 649 ~~application, giving reasons therefor to the applicant, either by~~  
 650 ~~personal delivery or by registered mail to the mailing address~~  
 651 ~~given by the applicant and shall make return in the manner in~~  
 652 ~~which such notice was served upon the applicant upon the~~  
 653 ~~original notice thereof and file among the permanent records of~~  
 654 ~~the tax collector's office. The original notice of disapproval~~  
 655 ~~sent to the applicant shall advise the applicant of the right to~~  
 656 ~~appeal the decision of the tax collector to the value adjustment~~  
 657 ~~board and shall inform the applicant of the procedure for filing~~  
 658 ~~such an appeal.~~

659 ~~(b) Appeals of the decision of the tax collector to the~~  
 660 ~~value adjustment board shall be in writing on a form prescribed~~  
 661 ~~by the department and furnished by the tax collector. The ~~Such~~~~  
 662 ~~appeal must ~~shall~~ be filed with the value adjustment board~~  
 663 ~~within 30 ~~20~~ days after the applicant's receipt of the notice of~~  
 664 ~~disapproval. The value adjustment board shall review the~~  
 665 ~~application and the evidence presented to the tax collector ~~upon~~~~  
 666 ~~which the applicant based his or her claim for tax deferral and,~~  
 667 ~~at the election of the applicant, shall hear the applicant in~~  
 668 ~~person, or by agent on the applicant's behalf, on his or her~~  
 669 ~~right to a ~~homestead~~ tax deferral. The value adjustment board~~  
 670 ~~shall reverse the decision of the tax collector and grant a~~  
 671 ~~homestead tax deferral ~~to the applicant~~, if in its judgment the~~  
 672 ~~applicant is entitled to the tax deferral ~~thereto~~, or shall~~



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673 affirm the decision of the tax collector. An ~~Such~~ action by ~~of~~  
674 the value adjustment board is ~~shall be~~ final unless the  
675 applicant or tax collector files a de novo proceeding for a  
676 declaratory judgment or other appropriate proceeding in the  
677 circuit court of the county in which the property is located ~~or~~  
678 ~~either lienholder,~~ within 15 days after ~~from~~ the date of  
679 disapproval ~~of the application by the board,~~ files in the  
680 circuit court of the county in which the property is located, a  
681 proceeding for a declaratory judgment or other appropriate  
682 proceeding.

683 ~~(3) Each application shall contain a list of, and the~~  
684 ~~current value of, all outstanding liens on the applicant's~~  
685 ~~homestead.~~

686 ~~(4) For approved applications, the date of receipt by the~~  
687 ~~tax collector of the application for tax deferral shall be used~~  
688 ~~in calculating taxes due and payable net of discounts for early~~  
689 ~~payment as provided for by s. 197.162.~~

690 ~~(5) If such proof has not been furnished with a prior~~  
691 ~~application, each applicant shall furnish proof of fire and~~  
692 ~~extended coverage insurance in an amount which is in excess of~~  
693 ~~the sum of all outstanding liens and deferred taxes and interest~~  
694 ~~with a loss payable clause to the county tax collector.~~

695 ~~(6) The tax collector shall notify the property appraiser~~  
696 ~~in writing of those parcels for which taxes have been deferred.~~

697 ~~(7) The property appraiser shall promptly notify the tax~~  
698 ~~collector of denials of homestead application and changes in~~  
699 ~~ownership of properties that have been granted a tax deferral.~~

700 Section 13. Section 197.243, Florida Statutes, is amended

701 to read:

702 197.243 Definitions relating to homestead property tax  
703 deferral Act.--

704 (1) "Household" means a person or group of persons living  
705 together in a room or group of rooms as a housing unit, but the  
706 term does not include persons boarding in or renting a portion  
707 of the dwelling.

708 (2) "Income" means the "adjusted gross income," as defined  
709 in s. 62 of the United States Internal Revenue Code, of all  
710 members of a household.

711 Section 14. Section 197.252, Florida Statutes, is amended  
712 to read:

713 197.252 Homestead tax deferral.--

714 (1) Any person who is entitled to claim homestead tax  
715 exemption under the provisions of s. 196.031(1) may apply elect  
716 to defer payment of a portion of the combined total of the ad  
717 valorem taxes and ~~any non-ad valorem assessments which would be~~  
718 ~~covered by a tax certificate sold under this chapter levied on~~  
719 ~~that person's homestead by filing an annual application for tax~~  
720 ~~deferral with the county tax collector on or before January 31~~  
721 ~~following the year in which the taxes and non-ad valorem~~  
722 ~~assessments are assessed.~~ Any applicant who is entitled to  
723 receive the homestead tax exemption but has waived it for any  
724 reason shall furnish, ~~with the application for tax deferral,~~ a  
725 certificate of eligibility to receive the exemption. Such  
726 certificate shall be prepared by the county property appraiser  
727 upon request of the taxpayer. ~~It shall be the burden of each~~  
728 ~~applicant to affirmatively demonstrate compliance with the~~

729 ~~requirements of this section.~~

730 (2) (a) Approval of an application for homestead tax  
 731 deferral shall defer ~~that portion of~~ the combined total of ad  
 732 valorem taxes and ~~any~~ non-ad valorem assessments:

733 1. That which would be covered by a tax certificate sold  
 734 under this chapter otherwise due and payable on the applicant's  
 735 homestead pursuant to s. 197.333 which exceeds 5 percent of the  
 736 applicant's household's income for the prior calendar year when  
 737 the applicant is younger than 65 years of age;

738 2. That exceeds 3 percent of the applicant's household  
 739 income for the prior calendar year when the applicant is 65  
 740 years of age or older; or

741 3. In its entirety when the applicant's household income:

742 a. For the prior calendar year is less than \$10,000; or

743 b. Is less than the designated amount for the additional  
 744 homestead exemption pursuant to s. 196.075 and the applicant is  
 745 65 years of age or older. If any such applicant's household  
 746 income for the prior calendar year is less than \$10,000,  
 747 ~~approval of such application shall defer such ad valorem taxes~~  
 748 ~~plus non-ad valorem assessments in their entirety.~~

749 ~~(b) If the applicant is 65 years of age or older, approval~~  
 750 ~~of the application shall defer that portion of the ad valorem~~  
 751 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~  
 752 ~~the applicant's household income for the prior calendar year. If~~  
 753 ~~any applicant's household income for the prior calendar year is~~  
 754 ~~less than \$10,000, or is less than the amount of the household~~  
 755 ~~income designated for the additional homestead exemption~~  
 756 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~

757 ~~elder, approval of the application shall defer the ad valorem~~  
 758 ~~taxes plus non-ad valorem assessments in their entirety.~~

759 (b) ~~(e)~~ The household income of an applicant who applies  
 760 for a tax deferral before the end of the calendar year in which  
 761 the taxes and non-ad valorem assessments are assessed shall be  
 762 for the current year, adjusted to reflect estimated income for  
 763 the full calendar year period. The estimate of a full year's  
 764 household income shall be made by multiplying the household  
 765 income received to the date of application by a fraction, the  
 766 numerator being 365 and the denominator being the number of days  
 767 expired in the calendar year to the date of application.

768 (3) The property appraiser shall promptly notify the tax  
 769 collector if there is a change in ownership or the homestead  
 770 exemption has been denied on property that has been granted a  
 771 tax deferral. No tax deferral shall be granted:

772 ~~(a) If the total amount of deferred taxes, non-ad valorem~~  
 773 ~~assessments, and interest plus the total amount of all other~~  
 774 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~  
 775 ~~assessed value of the homestead, or~~

776 ~~(b) If the primary mortgage financing on the homestead is~~  
 777 ~~for an amount which exceeds 70 percent of the assessed value of~~  
 778 ~~the homestead.~~

779 ~~(4) The amount of taxes, non-ad valorem assessments, and~~  
 780 ~~interest deferred under this act shall accrue interest at a rate~~  
 781 ~~equal to the semiannually compounded rate of one-half of 1~~  
 782 ~~percent plus the average yield to maturity of the long-term~~  
 783 ~~fixed-income portion of the Florida Retirement System~~  
 784 ~~investments as of the end of the quarter preceding the date of~~

785 ~~the sale of the deferred payment tax certificates; however, the~~  
 786 ~~interest rate may not exceed 7 percent.~~

787 ~~(5) The taxes, non-ad valorem assessments, and interest~~  
 788 ~~deferred pursuant to this act shall constitute a prior lien and~~  
 789 ~~shall attach as of the date and in the same manner and be~~  
 790 ~~collected as other liens for taxes, as provided for under this~~  
 791 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~  
 792 ~~and interest shall only be due, payable, and delinquent as~~  
 793 ~~provided in this act.~~

794 Section 15. Section 197.303, Florida Statutes, is  
 795 renumbered as section 197.2524, Florida Statutes, and amended to  
 796 read:

797 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational  
 798 and commercial working waterfront properties and affordable  
 799 rental housing property.--

800 (1) The provisions of this section apply to: ~~board of~~  
 801 ~~county commissioners of any county or the governing authority of~~  
 802 ~~any municipality may adopt an ordinance to allow for ad valorem~~  
 803 ~~tax deferrals for~~

804 (a) Recreational and commercial working waterfront  
 805 properties if the owners are engaging in the operation,  
 806 rehabilitation, or renovation of such properties in accordance  
 807 with guidelines established in this section.

808 (b) Affordable rental housing, if the owners are engaging  
 809 in the operation, rehabilitation, or renovation of such  
 810 properties in accordance with the guidelines provided in part VI  
 811 of chapter 420.

812 (2) The board of county commissioners of any county or the

813 governing authority of any ~~the~~ municipality may adopt an ~~by~~  
814 ordinance to ~~may~~ authorize the deferral of ad valorem taxation  
815 and non-ad valorem assessments for ~~recreational and commercial~~  
816 ~~working waterfront~~ properties described in subsection (1).

817 (3) The ordinance shall designate the percentage or amount  
818 of the deferral and the type and location of the working  
819 ~~waterfront~~ property and, ~~including the type of public lodging~~  
820 ~~establishments, for which deferrals may be granted, which may~~  
821 ~~include any property meeting the provisions of s. 342.07(2),~~  
822 ~~which property may~~ require the property ~~be further required to~~  
823 be located within a particular geographic area or areas of the  
824 county or municipality. For working waterfront properties, the  
825 ordinance may include the type of public lodging establishments,  
826 including property meeting the requirements of s. 342.07(2),  
827 which would qualify.

828 (4) The ordinance must specify that such deferrals apply  
829 only to taxes or assessments levied by the unit of government  
830 granting the deferral. However, a deferral may not be granted  
831 for the deferrals do not apply, however, to taxes or non-ad  
832 ~~valorem~~ assessments ~~defined in s. 197.3632(1)(d)~~ levied for the  
833 payment of bonds or for ~~to~~ taxes authorized by a vote of the  
834 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
835 Constitution.

836 (5) The ordinance must specify that any deferral granted  
837 remains in effect regardless of any change in the authority of  
838 the county or municipality to grant the deferral. In order to  
839 retain the deferral, ~~however,~~ the use and ownership of the  
840 property ~~as a working waterfront~~ must remain as it was when the

841 deferral was granted for ~~be maintained over~~ the period in ~~for~~  
 842 which the deferral remains ~~is granted~~.

843 (6) (a) If an application for deferral is granted on  
 844 property that is located in a community redevelopment area, the  
 845 amount of taxes eligible for deferral shall be limited ~~reduced~~,  
 846 as provided for in paragraph (b), if:

847 1. The community redevelopment agency has previously  
 848 issued instruments of indebtedness that are secured by increment  
 849 revenues on deposit in the community redevelopment trust fund;  
 850 and

851 2. Those instruments of indebtedness are associated with  
 852 the real property applying for the deferral.

853 (b) If the provisions of paragraph (a) apply, the ~~tax~~  
 854 deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes in  
 855 excess of ~~equal to~~ the amount that must be deposited into the  
 856 community redevelopment trust fund by the entity granting the  
 857 deferral based upon the taxable value of the property upon which  
 858 the deferral is being granted. Once all instruments of  
 859 indebtedness that existed at the time the deferral was  
 860 originally granted are no longer outstanding or have otherwise  
 861 been defeased, the provisions of this paragraph shall no longer  
 862 apply.

863 (c) If a portion of the taxes on a property were not  
 864 eligible for deferral as provided in ~~because of the provisions~~  
 865 ~~of~~ paragraph (b), the community redevelopment agency shall  
 866 notify the property owner and the tax collector 1 year before  
 867 the debt instruments that prevented said taxes from being  
 868 deferred are no longer outstanding or otherwise defeased.

869 (d) The tax collector shall notify a community  
 870 redevelopment agency of any tax deferral that has been granted  
 871 on property located within the community redevelopment area of  
 872 that agency.

873 (e) Issuance of debt obligation after the date a deferral  
 874 has been granted shall not reduce the amount of taxes eligible  
 875 for deferral.

876 Section 16. Section 197.3071, Florida Statutes, is  
 877 renumbered as section 197.2526, Florida Statutes, and amended to  
 878 read:

879 197.2526 ~~197.3071~~ Eligibility for tax deferral for  
 880 affordable rental housing property.--The tax deferral authorized  
 881 by s. 197.2524 ~~this section~~ is applicable only on a pro rata  
 882 basis to the ad valorem taxes levied on residential units within  
 883 a property which meet the following conditions:

884 (1) Units for which the monthly rent along with taxes,  
 885 insurance, and utilities does not exceed 30 percent of the  
 886 median adjusted gross annual income as defined in s. 420.0004  
 887 for the households described in subsection (2).

888 (2) Units that are occupied by extremely-low-income  
 889 persons, very-low-income persons, low-income persons, or  
 890 moderate-income persons as these terms are defined in s.  
 891 420.0004.

892 Section 17. Section 197.254, Florida Statutes, is amended  
 893 to read:

894 197.254 Annual notification to taxpayer.--

895 (1) The tax collector shall notify the taxpayer of each  
 896 parcel appearing on the real property assessment roll of the



897 right to defer payment of taxes and non-ad valorem assessments  
 898 and interest. ~~pursuant to ss. 197.242-197.312. Such notice shall~~  
 899 ~~be printed on the back of envelopes used for mailing the notice~~  
 900 ~~of taxes provided for by s. 197.322(3). Such notice of the right~~  
 901 ~~to defer payment of taxes and non-ad valorem assessments shall~~  
 902 ~~read:~~

903  
 904 ~~NOTICE TO TAXPAYERS ENTITLED~~  
 905 ~~TO HOMESTEAD EXEMPTION~~

906  
 907 ~~"If your income is low enough to meet certain conditions, you~~  
 908 ~~may qualify for a deferred tax payment plan on homestead~~  
 909 ~~property. An application to determine eligibility is available~~  
 910 ~~in the county tax collector's office."~~

911 (2) On or before November 1 of each year, the tax  
 912 collector shall notify each taxpayer to whom a tax deferral has  
 913 been previously granted of the accumulated sum of deferred  
 914 taxes, non-ad valorem assessments, and interest outstanding.

915 Section 18. Section 197.262, Florida Statutes, is amended  
 916 to read:

917 197.262 Deferred payment tax certificates.--

918 (1) ~~The tax collector shall notify each local governing~~  
 919 ~~body of the amount of taxes and non-ad valorem assessments~~  
 920 ~~deferred which would otherwise have been collected for such~~  
 921 ~~governing body. The county shall then, At the time of the tax~~  
 922 ~~certificate sale held pursuant to s. 197.432, the tax collector~~  
 923 ~~shall strike each certificate on which there are deferred taxes~~  
 924 ~~off to the county. Certificates issued pursuant to this section~~

925 are exempt from the public sale of tax certificates held  
 926 pursuant to s. 197.432.

927 (2) The certificates so held by the county shall bear  
 928 interest at a rate equal to the semiannually compounded rate of  
 929 0.5 percent plus the average yield to maturity of the long-term  
 930 fixed-income portion of the Florida Retirement System  
 931 investments as of the end of the quarter preceding the date of  
 932 the sale of the deferred payment tax certificates; however, the  
 933 interest rate may not exceed 7 ~~9.5~~ percent.

934 Section 19. Section 197.263, Florida Statutes, is amended  
 935 to read:

936 197.263 Change in ownership or use of property.--

937 (1) If ~~In the event that~~ there is a change in use or  
 938 ownership of tax-deferred property such that the owner is no  
 939 longer eligible for the tax deferral granted ~~entitled to claim~~  
 940 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
 941 or the owner ~~such person~~ fails to maintain the required fire and  
 942 extended insurance coverage, the total amount of deferred taxes  
 943 and interest for all ~~previous~~ years shall be due and payable  
 944 November 1 of the year in which the change ~~in use~~ occurs or on  
 945 the date failure to maintain insurance occurs and shall be  
 946 delinquent on April 1 of the year following the year in which  
 947 the change in use or failure to maintain insurance occurs.  
 948 However, if the change in ownership is to a surviving spouse and  
 949 the spouse is eligible to maintain the tax deferral on such  
 950 property, the surviving spouse may continue the deferment of  
 951 previously deferred taxes and interest pursuant to this chapter.

952 ~~(2) In the event that there is a change in ownership of~~

953 ~~tax deferred property, the total amount of deferred taxes and~~  
954 ~~interest for all previous years shall be due and payable on the~~  
955 ~~date the change in ownership takes place and shall be delinquent~~  
956 ~~on April 1 following said date. When, however, the change in~~  
957 ~~ownership is to a surviving spouse and such spouse is eligible~~  
958 ~~to claim homestead exemption on such property pursuant to s.~~  
959 ~~196.031(1), such surviving spouse may continue the deferment of~~  
960 ~~previously deferred taxes and interest pursuant to the~~  
961 ~~provisions of this act.~~

962 (2)~~(3)~~ Whenever the property appraiser discovers that  
963 there has been a change in the ownership or use of property  
964 which has been granted a tax deferral, the property appraiser  
965 shall notify the tax collector in writing of the date such  
966 change occurs, and the tax collector shall collect any taxes,  
967 assessments, and interest due ~~or delinquent.~~

968 (3)~~(4)~~ During any year in which the total amount of  
969 deferred taxes, interest, and all other unsatisfied liens on the  
970 homestead exceeds 85 percent of the assessed value of the  
971 homestead, the tax collector shall ~~immediately~~ notify the owner  
972 ~~of the property on which taxes and interest have been deferred~~  
973 that the portion of taxes and interest which exceeds 85 percent  
974 of the assessed value of the homestead shall be due and payable  
975 within 30 days after ~~of receipt of~~ the notice is sent. Failure  
976 to pay the amount due shall cause the total amount of deferred  
977 taxes and interest to become delinquent.

978 (4)~~(5)~~ Each year, upon notification, each owner of  
979 property on which taxes and interest have been deferred shall  
980 submit to the tax collector a list of, and the current value of,

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981 all outstanding liens on the owner's homestead. Failure to  
 982 respond to this notification within 30 days shall cause the  
 983 total amount of deferred taxes and interest to become payable  
 984 within 30 days.

985 ~~(5)(6) If In the event~~ deferred taxes become delinquent  
 986 ~~under this chapter, then on or before June 1 following the date~~  
 987 ~~the taxes become delinquent,~~ the tax collector shall sell a tax  
 988 certificate for the delinquent taxes and interest in the manner  
 989 provided by s. 197.432.

990 Section 20. Section 197.272, Florida Statutes, is amended  
 991 to read:

992 197.272 Prepayment of deferred taxes.--

993 ~~(1)~~ All or part of the deferred taxes and accrued interest  
 994 may at any time be paid to the tax collector. Any payment that  
 995 is less than the total amount due may not apply to a portion of  
 996 a full year's deferred taxes, assessments, and interest. by:

997 ~~(a) The owner of the property or the spouse of the owner.~~

998 ~~(b) The next of kin of the owner, heir of the owner, child~~  
 999 ~~of the owner, or any person having or claiming a legal or~~  
 1000 ~~equitable interest in the property, provided no objection is~~  
 1001 ~~made by the owner within 30 days after the tax collector~~  
 1002 ~~notifies the owner of the fact that such payment has been~~  
 1003 ~~tendered.~~

1004 ~~(2) Any partial payment made pursuant to this section~~  
 1005 ~~shall be applied first to accrued interest.~~

1006 Section 21. Section 197.282, Florida Statutes, is amended  
 1007 to read:

1008 197.282 Distribution of payments.--When any deferred

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1009 taxes, assessments, or interest is collected, the tax collector  
 1010 shall maintain a record of the payment, ~~setting forth a~~  
 1011 ~~description of the property and the amount of taxes or interest~~  
 1012 ~~collected for such property~~. The tax collector shall distribute  
 1013 payments received in accordance with the procedures for  
 1014 distribution of ad valorem taxes, non-ad valorem assessments, or  
 1015 redemption moneys as prescribed in this chapter.

1016 Section 22. Section 197.292, Florida Statutes, is amended  
 1017 to read:

1018 197.292 Construction.--Nothing in this chapter ~~act~~ shall  
 1019 be construed to prevent the collection of personal property  
 1020 taxes that: ~~which~~

1021 (1) Become a lien against tax-deferred property;†

1022 (2) Defer payment of special assessments to benefited  
 1023 property other than those specifically allowed to be deferred;†  
 1024 or

1025 (3) Affect any provision of any mortgage or other  
 1026 instrument relating to property requiring a person to pay ad  
 1027 valorem taxes or non-ad valorem assessments.

1028 Section 23. Section 197.301, Florida Statutes, is amended  
 1029 to read:

1030 197.301 Penalties.--

1031 (1) The following penalties shall be imposed on any person  
 1032 who willfully files information required under s. 197.252 or s.  
 1033 197.263 which is incorrect:

1034 (a) The ~~Such~~ person shall pay the total amount of deferred  
 1035 taxes, non-ad valorem assessments, and interest ~~deferred~~, which  
 1036 amount shall immediately become due.†

1037 (b) The ~~Such~~ person shall be disqualified from filing a  
 1038 ~~homestead~~ tax deferral application for the next 3 years. ~~;~~ ~~and~~

1039 (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
 1040 the total amount of deferred taxes, non-ad valorem assessments,  
 1041 and interest ~~deferred~~.

1042 (2) Any person against whom the penalties prescribed in  
 1043 this section have been imposed may appeal the penalties imposed  
 1044 to the value adjustment board within 30 days after said  
 1045 penalties are imposed.

1046 Section 24. Section 197.312, Florida Statutes, is amended  
 1047 to read:

1048 197.312 Payment by mortgagee.--If any mortgagee elects  
 1049 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax  
 1050 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
 1051 the right to foreclose.

1052 Section 25. Section 197.322, Florida Statutes, is amended  
 1053 to read:

1054 197.322 Delivery of ad valorem tax and non-ad valorem  
 1055 assessment rolls; notice of taxes; publication and mail.--

1056 (1) The property appraiser shall deliver to the tax  
 1057 collector the certified assessment roll along with his or her  
 1058 warrant and recapitulation sheet.

1059 (2) The tax collector shall on November 1, or as soon as  
 1060 the assessment roll is open for collection, publish a notice in  
 1061 a local newspaper that the tax roll is open for collection.

1062 (3) Within 20 working days after receipt of the certified  
 1063 ad valorem tax roll and the non-ad valorem assessment rolls, the  
 1064 tax collector shall send ~~mail~~ to each taxpayer appearing on such

1065 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a  
 1066 tax notice stating the amount of current taxes due, ~~from the~~  
 1067 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
 1068 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
 1069 early payment, and a notice that delinquent taxes are  
 1070 outstanding, if applicable. Pursuant to s. 197.3632, the form of  
 1071 the notice of non-ad valorem assessments and notice of ad  
 1072 valorem taxes shall be as provided in s. 197.3635 and no other  
 1073 form shall be used, notwithstanding the provisions of s.  
 1074 195.022. The tax collector may send such notice electronically  
 1075 or by postal mail. Electronic transmission may only be used with  
 1076 the express consent of the property owner. Electronic  
 1077 transmission of tax notices may be sent earlier but shall not be  
 1078 sent later than the postal mailing of the notices. If the notice  
 1079 of taxes is sent electronically and is returned as  
 1080 undeliverable, a second notice may be sent through postal mail.  
 1081 However, the original electronic transmission is the official  
 1082 mailing for purpose of this section. No discount period shall be  
 1083 extended due to a tax bill being returned electronically or  
 1084 through postal mail. The postage for mailing or the cost of  
 1085 electronic transmission shall be paid out of the general fund of  
 1086 each local governing board, upon statement ~~thereof~~ by the tax  
 1087 collector.

1088 Section 26. Section 197.332, Florida Statutes, is amended  
 1089 to read:

1090 197.332 Duties of tax collectors; branch offices.--

1091 (1) The tax collector has the authority and obligation to  
 1092 collect all taxes as shown on the tax roll by the date of

1093 delinquency or to collect delinquent taxes, interest, and costs,  
 1094 by sale of tax certificates on real property and by seizure and  
 1095 sale of personal property. The tax collector may perform such  
 1096 duties by use of contracted services or products or by  
 1097 electronic means. The use of contracted services, products, or  
 1098 vendors in no way diminishes the responsibility or liability of  
 1099 the tax collector to perform such duties according to law. The  
 1100 tax collector may ~~shall be allowed to~~ collect reasonable  
 1101 attorney's fees and court costs in actions on proceedings to  
 1102 recover delinquent taxes, interest, and costs.

1103 (2) A county tax collector may establish one or more  
 1104 branch offices by acquiring title to real property or by lease  
 1105 agreement. The tax collector may staff and equip such branch  
 1106 offices to conduct state business or, if authorized to do so by  
 1107 resolution of the county governing body, to perform the duties  
 1108 of tax collector under this chapter. The department shall rely  
 1109 on the tax collector's determination that a branch office is  
 1110 necessary and shall base its approval of the tax collector's  
 1111 budget in accordance with the procedures of s. 195.087(2).

1112 Section 27. Section 197.343, Florida Statutes, is amended  
 1113 to read:

1114 197.343 Tax notices; additional notice required.--

1115 (1) An additional tax notice shall be sent, electronically  
 1116 or by postal mail, mailed by April 30 to each taxpayer whose  
 1117 payment has not been received. Electronic transmission of the  
 1118 additional tax notice may be used only with the express consent  
 1119 of the property owner. If the electronic transmission is  
 1120 returned as undeliverable, a second notice may be sent by postal



1121 mail. However, the original electronic transmission is the  
 1122 official notice for the purpose of this subsection. The notice  
 1123 must ~~shall~~ include a description of the property and a statement  
 1124 that if the taxes are not paid:

1125 (a) For real property, a tax certificate may be sold.

1126 (b) For tangible personal property, the property may be  
 1127 sold ~~the following statement: If the taxes for (year) on~~  
 1128 ~~your property are not paid in full, a tax certificate will be~~  
 1129 ~~sold for the delinquent taxes, and your property may be sold at~~  
 1130 ~~a future date. Contact the tax collector's office at once.~~

1131 ~~(2) A duplicate of the additional tax notice required by~~  
 1132 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
 1133 ~~condominium association or to a mobile home owner's homeowners'~~  
 1134 ~~association as defined in s. 723.075 if the association has~~  
 1135 ~~filed with the tax collector a written request and included a~~  
 1136 ~~description of the land. The tax collector is authorized to~~  
 1137 ~~charge a reasonable fee for the cost of this service.~~

1138 (2) ~~(3)~~ When the taxes under s. 193.481 on subsurface  
 1139 rights have become delinquent and a tax certificate is to be  
 1140 sold under this chapter, ~~a notice of the delinquency shall be~~  
 1141 ~~given by first-class mail to the owner of the fee to which these~~  
 1142 ~~subsurface rights are attached. On the day of the tax sale, the~~  
 1143 ~~fee owner shall have the right to purchase the tax certificate~~  
 1144 ~~at the maximum rate of interest provided by law before bids are~~  
 1145 ~~accepted for the sale of such certificate.~~

1146 (3) ~~(4)~~ The tax collector shall mail such additional  
 1147 notices as he or she considers proper and necessary or as may be  
 1148 required by reasonable rules of the department.

1149 Section 28. Subsections (1) and (2) of section 197.344,  
 1150 Florida Statutes, are amended to read:

1151 197.344 Lienholders; receipt of notices and delinquent  
 1152 taxes.--

1153 (1) When requested in writing, a tax notice shall be sent  
 1154 ~~mailed~~ according to the following procedures:

1155 (a) Upon request by any taxpayer aged 60 or over, the tax  
 1156 collector shall send ~~mail~~ the tax notice to a third party  
 1157 designated by the taxpayer. A duplicate copy of the notice shall  
 1158 be sent ~~mailed~~ to the taxpayer.

1159 (b) Upon request by a mortgagee stating that the mortgagee  
 1160 is the trustee of an escrow account for ad valorem taxes due on  
 1161 the property, the tax notice shall be sent ~~mailed~~ to such  
 1162 trustee. When the original tax notice is sent ~~mailed~~ to such  
 1163 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
 1164 the owner of the property with the additional statement that the  
 1165 original has been sent to the trustee.

1166 (c) Upon request by a vendee of an unrecorded or recorded  
 1167 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
 1168 notice to such vendee.

1169  
 1170 The tax collector may establish cutoff dates, periods for  
 1171 updating the list, and any other reasonable requirements to  
 1172 ensure that the tax notices are sent ~~mailed~~ to the proper party  
 1173 on time. Notices may be sent electronically or by postal mail.  
 1174 However, electronic transmission may be used only with the  
 1175 express consent of the person making the request. If the  
 1176 electronic transmission is returned as undeliverable, a second

1177 notice may be sent by postal mail. However, the original  
 1178 electronic transmission is the official notice for the purpose  
 1179 of this subsection.

1180 (2) On or before May 1 of each year, the holder or  
 1181 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
 1182 under a contract for deed, upon filing with the tax collector a  
 1183 description of property land so encumbered and paying a service  
 1184 charge of \$2, may request and receive information concerning any  
 1185 delinquent taxes appearing on the current tax roll and  
 1186 certificates issued on the described property land. Upon receipt  
 1187 of such request, the tax collector shall furnish the following  
 1188 information within 60 days following the tax certificate sale:

- 1189 (a) The description of property on which certificates were  
 1190 sold.
- 1191 (b) The number of each certificate issued and to whom.
- 1192 (c) The face amount of each certificate.
- 1193 (d) The cost for redemption of each certificate.

1194 Section 29. Section 197.3635, Florida Statutes, is amended  
 1195 to read:

1196 197.3635 Combined notice of ad valorem taxes and non-ad  
 1197 valorem assessments; requirements.--A form for the combined  
 1198 notice of ad valorem taxes and non-ad valorem assessments shall  
 1199 be produced and paid for by the tax collector. The form shall  
 1200 meet the requirements of this section and department rules and  
 1201 shall be subject to approval by the department. By rule the  
 1202 department shall provide a format for the form of such combined  
 1203 notice. The form shall meet the following requirements:

- 1204 (1) It shall contain the title "Notice of Ad Valorem Taxes

1205 and Non-ad Valorem Assessments." It shall also contain a receipt  
 1206 part that can be returned along with the payment to the tax  
 1207 collector.

1208 ~~(2) It shall provide a clear partition between ad valorem~~  
 1209 ~~taxes and non-ad valorem assessments. Such partition shall be a~~  
 1210 ~~bold horizontal line approximately 1/8 inch thick.~~

1211 (2)~~(3)~~ Within the ad valorem part, it shall contain the  
 1212 heading "Ad Valorem Taxes." Within the non-ad valorem assessment  
 1213 part, it shall contain the heading "Non-ad Valorem Assessments."

1214 (3)~~(4)~~ It shall contain the county name, the assessment  
 1215 year, the mailing address of the tax collector, the mailing  
 1216 address of one property owner, the legal description of the  
 1217 property to at least 25 characters, and the unique parcel or tax  
 1218 identification number of the property.

1219 (4)~~(5)~~ It shall provide for the labeled disclosure of the  
 1220 total amount of combined levies and the total discounted amount  
 1221 due each month when paid in advance.

1222 (5)~~(6)~~ It shall provide a field or portion on the front of  
 1223 the notice for official use for data to reflect codes useful to  
 1224 the tax collector.

1225 (6)~~(7)~~ The combined notice shall be set in type which is 8  
 1226 points or larger.

1227 (7)~~(8)~~ The ad valorem part shall contain the following:

1228 (a) A schedule of the assessed value, exempted value, and  
 1229 taxable value of the property.

1230 (b) Subheadings for columns listing taxing authorities,  
 1231 corresponding millage rates expressed in dollars and cents per  
 1232 \$1,000 of taxable value, and the associated tax.

1233 (c) Taxing authorities listed in the same sequence and  
 1234 manner as listed on the notice required by s. 200.069(4)(a),  
 1235 with the exception that independent special districts, municipal  
 1236 service taxing districts, and voted debt service millages for  
 1237 each taxing authority shall be listed separately. If a county  
 1238 has too many municipal service taxing units to list separately,  
 1239 it shall combine them to disclose the total number of such units  
 1240 and the amount of taxes levied.

1241 (8)~~(9)~~ Within the non-ad valorem assessment part, it shall  
 1242 contain the following:

1243 (a) Subheadings for columns listing the levying  
 1244 authorities, corresponding assessment rates expressed in dollars  
 1245 and cents per unit of assessment, and the associated assessment  
 1246 amount.

1247 (b) The purpose of the assessment, if the purpose is not  
 1248 clearly indicated by the name of the levying authority.

1249 (c) A listing of the levying authorities in the same order  
 1250 as in the ad valorem part to the extent practicable. If a county  
 1251 has too many municipal service benefit units to list separately,  
 1252 it shall combine them by function.

1253 (9)~~(10)~~ It shall provide instructions and useful  
 1254 information to the taxpayer. Such information and instructions  
 1255 shall be nontechnical to minimize confusion. The information and  
 1256 instructions required by this section shall be provided by  
 1257 department rule and shall include:

1258 (a) Procedures to be followed when the property has been  
 1259 sold or conveyed.

1260 (b) Instruction as to mailing the remittance and receipt

1261 along with a brief disclosure of the availability of discounts.

1262 (c) Notification about delinquency and interest for  
1263 delinquent payment.

1264 (d) Notification that failure to pay the amounts due will  
1265 result in a tax certificate being issued against the property.

1266 (e) A brief statement outlining the responsibility of the  
1267 tax collector, the property appraiser, and the taxing  
1268 authorities. This statement shall be accompanied by directions  
1269 as to which office to contact for particular questions or  
1270 problems.

1271 Section 30. Subsections (2) and (4) of section 197.373,  
1272 Florida Statutes, are amended to read:

1273 197.373 Payment of portion of taxes.--

1274 (2) The request must be made at least 45 ~~15~~ days prior to  
1275 the tax certificate sale.

1276 (4) This section does not apply to assessments and  
1277 collections made pursuant to ~~the provisions of s. 192.037 or~~  
1278 when taxes have been paid.

1279 Section 31. Subsection (1) of section 197.374, Florida  
1280 Statutes, is amended to read:

1281 197.374 Partial payment of current year taxes.--

1282 (1) As used in this section, the term "partial payment"  
1283 means a payment that is less than the full amount of taxes due.  
1284 The term does not include payments made pursuant to s. 194.171,  
1285 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~197.303~~.

1286 Section 32. Subsections (1) and (3) of section 197.402,  
1287 Florida Statutes, are amended to read:

1288 197.402 Advertisement of real or personal property with

1289 delinquent taxes.--

1290 (1) If ~~Whenever legal~~ advertisements are required, the  
 1291 board of county commissioners shall select the newspaper as  
 1292 provided in chapter 50. The ~~office of the~~ tax collector shall  
 1293 pay all newspaper charges, and the proportionate cost of the  
 1294 advertisements shall be added to the delinquent taxes ~~when they~~  
 1295 ~~are~~ collected.

1296 (3) Except as provided in s. 197.432(4), on or before June  
 1297 1 or the 60th day after the date of delinquency, whichever is  
 1298 later, the tax collector shall advertise once each week for 3  
 1299 weeks and shall sell tax certificates on all real property  
 1300 having with delinquent taxes. If the deadline falls on a  
 1301 Saturday, Sunday, or legal holiday, it is extended to the next  
 1302 working day. The tax collector shall make a list of such  
 1303 properties in the same order in which the property was ~~lands~~  
 1304 ~~were~~ assessed, specifying the amount due on each parcel,  
 1305 including interest at the rate of 18 percent per year from the  
 1306 date of delinquency to the date of sale; the cost of  
 1307 advertising; and the expense of sale.

1308 Section 33. Section 197.403, Florida Statutes, is amended  
 1309 to read:

1310 197.403 ~~Publisher to furnish copy of advertisement to tax~~  
 1311 ~~collector; Proof of publication; fees.--~~The newspaper publishing  
 1312 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy  
 1313 of the paper containing each notice to the tax collector within  
 1314 10 days after the last required publication. When the  
 1315 publication of the tax sale notice is completed ~~as provided by~~  
 1316 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~

1317 ~~prescribed by the department,~~ which shall be delivered to the  
 1318 tax collector and annexed to the report of certificates sold for  
 1319 taxes as provided by s. 197.432 (9) ~~(8)~~.

1320 Section 34. Subsections (5) and (10) of section 197.413,  
 1321 Florida Statutes, are amended to read:

1322 197.413 Delinquent personal property taxes; warrants;  
 1323 court order for levy and seizure of personal property; seizure;  
 1324 fees of tax collectors.--

1325 (5) Upon the filing of the ~~such~~ petition, the clerk of the  
 1326 court shall notify each delinquent taxpayer listed in the  
 1327 petition that a petition has been filed and that, upon  
 1328 ratification and confirmation of the petition, the tax collector  
 1329 is ~~will be~~ authorized to issue warrants and levy upon, seize,  
 1330 and sell so much of the taxpayer's tangible personal property as  
 1331 to satisfy the delinquent taxes, plus costs, interest,  
 1332 attorney's fees, and other charges. The ~~Such~~ notice shall be  
 1333 given by certified mail, return receipt requested. If agreed to  
 1334 by the clerk of court, the tax collector may provide the  
 1335 notification.

1336 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from  
 1337 each delinquent taxpayer at the time delinquent taxes are  
 1338 collected. ~~The tax collector is entitled to receive an~~  
 1339 ~~additional \$8 for each warrant issued.~~

1340 Section 35. Section 197.414, Florida Statutes, is amended  
 1341 to read:

1342 197.414 ~~Tax collector to keep~~ Record of warrants and  
 1343 levies on tangible personal property.--The tax collector shall  
 1344 keep a record of all warrants and levies made under this chapter



1345 and shall note on such record the date of payment, the amount of  
 1346 money, if any, received, and the disposition thereof made by him  
 1347 or her. Such record shall be known as "the tangible personal  
 1348 property tax warrant register." ~~and the form thereof shall be~~  
 1349 ~~prescribed by the Department of Revenue.~~ The warrant register  
 1350 may be maintained in paper or electronic form.

1351 Section 36. Subsections (1) and (2) of section 197.4155,  
 1352 Florida Statutes, are amended to read:

1353 197.4155 Delinquent personal property taxes; ~~installment~~  
 1354 ~~payment program.--~~

1355 (1) A county tax collector may implement a ~~an installment~~  
 1356 payment program for the payment of delinquent personal property  
 1357 taxes. If implemented, the ~~program must be available, upon~~  
 1358 ~~application to the tax collector, to each delinquent personal~~  
 1359 ~~property taxpayer whose delinquent personal property taxes~~  
 1360 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who  
 1361 requests to participate in the program to submit an application  
 1362 on a form prescribed by the tax collector which, at a minimum,  
 1363 must include the name, address, a description of the property  
 1364 subject to personal property taxes, and the amount of the  
 1365 personal property taxes owed by the taxpayer.

1366 (2) Within 10 days after a taxpayer who owes delinquent  
 1367 personal property taxes submits the required application, the  
 1368 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan  
 1369 for the full payment of the ~~taxpayer's delinquent personal~~  
 1370 ~~property~~ taxes, including any delinquency charges, interest, and  
 1371 costs allowed by this chapter. The plan must be in writing and  
 1372 must be delivered to the taxpayer after it is prescribed. At the

1373 time the plan is developed, the tax collector may consider a  
 1374 taxpayer's current and anticipated future ability to pay over  
 1375 the time period of a potential ~~installment~~ payment plan. The  
 1376 plan must provide that if the taxpayer does not follow the  
 1377 payment terms or fails to timely file returns or pay current  
 1378 obligations after the date of the payment plan, the taxpayer  
 1379 shall ~~will~~ be considered delinquent under the terms of the plan,  
 1380 and any unpaid balance of tax, penalty, or interest scheduled in  
 1381 the payment plan will be due and payable immediately. The plan  
 1382 must also provide that unpaid tax amounts bear interest as  
 1383 provided by law. In prescribing a ~~such an installment~~ payment  
 1384 plan, the tax collector may exercise flexibility as to the  
 1385 dates, amounts, and number of payments required to collect all  
 1386 delinquent personal property taxes owed ~~by the taxpayer~~, except  
 1387 that the plan must provide for the full satisfaction of all  
 1388 amounts owed by the taxpayer within ~~by no later than~~ 3 years  
 1389 after the due date of the first payment under the plan.

1390 Section 37. Section 197.416, Florida Statutes, is amended  
 1391 to read:

1392 197.416 Continuing duty of the tax collector to collect  
 1393 delinquent tax warrants; limitation of actions.--It is ~~shall be~~  
 1394 the duty of the tax collector issuing a tax warrant for the  
 1395 collection of delinquent tangible personal property taxes to  
 1396 continue ~~from time to time his or her efforts~~ to collect such  
 1397 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the  
 1398 ratification issuance of the warrant. After the expiration of 7  
 1399 years, the warrant is ~~will be~~ barred by this statute of  
 1400 limitation, ~~and no action may be maintained in any court.~~ A tax

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1401 collector or his or her successor is ~~shall~~ not be relieved of  
 1402 accountability for collection of any taxes assessed on tangible  
 1403 personal property until he or she has completely performed every  
 1404 duty devolving upon the tax collector as required by law.

1405 Section 38. Subsection (1) of section 197.417, Florida  
 1406 Statutes, is amended to read:

1407 197.417 Sale of personal property after seizure.--

1408 (1) When personal property is levied upon for delinquent  
 1409 taxes as provided for in s. 197.413, ~~at least 15 days before the~~  
 1410 ~~sale~~ the tax collector shall give public notice by advertisement  
 1411 of the time and place of sale of the property to be sold. The  
 1412 notice shall be posted in at least two ~~three~~ public places in  
 1413 the county, ~~one of which shall be at the courthouse,~~ and the  
 1414 property shall be sold at public auction at the location noted  
 1415 in the advertisement. Notice posted on the Internet qualifies as  
 1416 one location. The property sold shall be present if practical.  
 1417 When the sale is conducted electronically, a description of the  
 1418 property and a photograph, when practical, shall be available.

1419 At any time before the sale the owner or claimant of the  
 1420 property may release the property by the payment of the taxes,  
 1421 plus delinquent charges, interest, and costs, for which the  
 1422 property was liable to be sold. ~~In all cases, immediate payment~~  
 1423 ~~for the property shall be required.~~ In case such a sale is made,  
 1424 the tax collector shall be entitled to the same fees and charges  
 1425 as are allowed sheriffs upon execution sales.

1426 Section 39. Section 197.432, Florida Statutes, is amended  
 1427 to read:

1428 197.432 Sale of tax certificates for unpaid taxes.--

1429 (1) On the day and approximately at the time designated in  
 1430 the notice of the sale, the tax collector shall commence the  
 1431 sale of tax certificates on the real property ~~those lands~~ on  
 1432 which taxes have not been paid, and ~~he or she~~ shall continue the  
 1433 sale from day to day until each certificate is sold to pay the  
 1434 taxes, interest, costs, and charges on the parcel described in  
 1435 the certificate. ~~In case there are no bidders, the certificate~~  
 1436 ~~shall be issued to the county.~~ The tax collector shall offer all  
 1437 certificates on the property lands as they are listed on the tax  
 1438 roll assessed. The tax collector may conduct the sale of tax  
 1439 certificates for unpaid taxes pursuant to this section by  
 1440 electronic means. Such electronic means shall comply with the  
 1441 procedures provided in this chapter. A tax collector who chooses  
 1442 to conduct such electronic sales may receive electronic deposits  
 1443 and payments related to the tax certificate sale.

1444 (2) A lien created through the sale of a tax certificate  
 1445 may not be enforced in any manner except as prescribed in this  
 1446 chapter.

1447 (3) ~~Delinquent real property taxes~~ on real property may be  
 1448 paid after the date of delinquency by paying the tax and all  
 1449 interest, costs, and charges but must be completed before a tax  
 1450 certificate is awarded to a buyer or struck to the county at the  
 1451 tax certificate sale ~~of all governmental units due on a parcel~~  
 1452 ~~of land in any one year shall be combined into one certificate.~~

1453 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
 1454 delinquent taxes on property that has been granted a homestead  
 1455 exemption for the year in which the delinquent taxes were  
 1456 assessed may not be sold at public auction or by electronic sale

1457 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by  
1458 the tax collector to the county at the ~~maximum~~ rate of interest  
1459 allowed under s. 197.262(2) ~~by this chapter~~. The provisions of  
1460 s. 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the  
1461 homestead exemption is granted to the person who received the  
1462 homestead exemption for the year in which the tax certificate  
1463 was issued. However, when all such tax certificates and accrued  
1464 interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the  
1465 provisions of s. 197.502(3) shall be invoked.

1466 (5) Any tax certificate available for sale on land which  
1467 is, prior to the time of sale, the subject of a tax deed  
1468 application filed by the county shall be struck to the county.

1469 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the  
1470 person who will pay the taxes, interest, costs, and charges and  
1471 will demand the lowest rate of interest, not in excess of the  
1472 maximum rate of interest allowed by this chapter. The tax  
1473 collector shall accept bids in even increments and in fractional  
1474 interest rate bids of one-quarter of 1 percent only. Proxy  
1475 bidding is valid when authorized or accepted by the potential  
1476 buyer of the certificate. When there are multiple bidders  
1477 offering the same lowest rate of interest, the tax collector  
1478 shall determine the method of selecting the bidder to whom the  
1479 certificate will be awarded. Acceptable methods include the bid  
1480 received first or use of a random number generator. If there is  
1481 no buyer, the certificate shall be struck ~~issued~~ to the county  
1482 at the maximum rate of interest allowed by this chapter.

1483 (7) ~~(6)~~ The tax collector may ~~shall~~ require immediate  
1484 payment of a reasonable deposit from any person who wishes to

1485 bid for a tax certificate. A person who fails or refuses to pay  
 1486 any bid made by, or on behalf of, such person ~~him or her~~ is not  
 1487 entitled to bid or have any other bid accepted or enforced  
 1488 except as authorized by the tax collector ~~until a new deposit of~~  
 1489 ~~100 percent of the amount of estimated purchases has been paid~~  
 1490 ~~to the tax collector. When tax certificates are ready for~~  
 1491 ~~issuance,~~ The tax collector shall provide written or electronic  
 1492 notice when certificates are ~~notify each person to whom a~~  
 1493 ~~certificate was struck off that the certificate is ready for~~  
 1494 ~~issuance.~~ and Payment must be made within 48 hours after ~~from~~  
 1495 the transmission of the electronic notice by the tax collector  
 1496 or receipt of the written notice by the certificate buyer  
 1497 ~~mailing of such notice or,~~ at the tax collector's discretion,  
 1498 all or any portion of the deposit placed by the bidder may be  
 1499 ~~the deposit shall be forfeited and the bid canceled. In any~~  
 1500 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~  
 1501 of the certificate by the tax collector. If the tax collector  
 1502 determines that payment has been requested in error, the tax  
 1503 collector shall issue a refund within 15 business days after  
 1504 such determination. Any refund issued after 15 business days  
 1505 shall be issued with interest at the rate of 5 percent.

1506 ~~(8)(7)~~ The form of the certificate shall be as prescribed  
 1507 ~~by the department.~~ Upon the cancellation of a any bid, ~~the tax~~  
 1508 ~~collector shall resell that certificate the following day or as~~  
 1509 ~~soon thereafter as possible, provided the certificate is sold~~  
 1510 ~~within 10 days after cancellation of such bid.~~

1511 (a) If the sale has not been adjourned, the tax collector  
 1512 shall reoffer the certificate for sale.

1513            (b) If the sale has been adjourned, the tax collector  
 1514 shall reoffer the certificate at a subsequent sale. Prior to the  
 1515 subsequent sale, the parcels must be readvertised pursuant to s.  
 1516 197.402(3).

1517            (9)~~(8)~~ The tax collector shall maintain records ~~make a~~  
 1518 ~~list~~ of all the certificates sold for taxes, showing the date of  
 1519 the sale, the number of each certificate, the name of the owner  
 1520 as returned, a description of the property ~~land~~ within the  
 1521 certificate, the name of the purchaser, the interest rate bid,  
 1522 and the amount for which sale was made. Such records may be  
 1523 maintained electronically and shall ~~This list shall~~ be cited  
 1524 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~  
 1525 ~~shall append to the list a certificate setting forth the fact~~  
 1526 ~~that the sale was made in accordance with this chapter.~~

1527            (10)~~(9)~~ A certificate may not be sold on, and a ~~nor is any~~  
 1528 lien is not created in, property owned by any governmental unit  
 1529 that ~~the property of which~~ has become subject to taxation due to  
 1530 lease of the property to a nongovernmental lessee. The  
 1531 delinquent taxes shall be enforced and collected in the manner  
 1532 provided in s. 196.199(8). However, the ad valorem real property  
 1533 taxes levied on a leasehold that is taxed as real property under  
 1534 s. 196.199(2)(b), and for which no rental payments are due under  
 1535 the agreement that created the leasehold or for which payments  
 1536 required under the original leasehold agreement have been waived  
 1537 or prohibited by law before January 1, 1993, must be paid by the  
 1538 lessee. If the taxes are unpaid, the delinquent taxes become a  
 1539 lien on the leasehold and may be collected and enforced under  
 1540 this chapter.

1541            ~~(11)-(10)~~ Any tax certificates that ~~issued pursuant to this~~  
 1542 ~~section after January 1, 1977, which~~ are void due to an error of  
 1543 the property appraiser, the tax collector, or the taxing or  
 1544 levying authority ~~any other county official, or any municipal~~  
 1545 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
 1546 corrected or amended, pursuant to this chapter or chapter 196,  
 1547 ~~shall~~ earn interest at the rate of 8 percent per year, simple  
 1548 interest, or the rate of interest bid at the tax certificate  
 1549 sale, whichever is less, calculated monthly from the date the  
 1550 certificate was purchased until the date the tax collector  
 1551 issues the refund ~~is ordered~~. Refunds made on tax certificates  
 1552 that are corrected or void shall be processed in accordance with  
 1553 the procedure set forth in s. 197.182, except that the 4-year  
 1554 time period provided for in s. 197.182(1) ~~(e)-(e)~~ does not apply  
 1555 to or bar refunds resulting from correction or cancellation of  
 1556 certificates and release of tax deeds as authorized herein.

1557            ~~(12)-(11)~~ When tax certificates are advertised for sale,  
 1558 the tax collector shall be entitled to a commission of 5 percent  
 1559 on the amount of the delinquent taxes and interest when actual  
 1560 sale is made. However, the tax collector is ~~shall~~ not be  
 1561 entitled to any commission for the issuance ~~sale~~ of certificates  
 1562 ~~made~~ to the county until the commission is paid upon the  
 1563 redemption or sale of the tax certificates. If ~~When~~ a tax deed  
 1564 is issued to the county, the tax collector may ~~shall~~ not receive  
 1565 his or her commission for the certificates until after the  
 1566 property is sold and conveyed by the county.

1567            ~~(12)~~ ~~All tax certificates issued to the county shall be~~  
 1568 ~~held by the tax collector of the county where the lands covered~~



1569 | ~~by the certificates are located.~~

1570 |       ~~(13) Delinquent taxes on real property may be paid after~~  
 1571 | ~~the date of delinquency but prior to the sale of a tax~~  
 1572 | ~~certificate by paying all costs, advertising charges, and~~  
 1573 | ~~interest.~~

1574 |       (13)~~(14)~~ The holder of a tax certificate may not directly,  
 1575 | through an agent, or otherwise initiate contact with the owner  
 1576 | of property upon which he or she holds a tax certificate to  
 1577 | encourage or demand payment until 2 years after ~~have elapsed~~  
 1578 | ~~since~~ April 1 of the year of issuance of the tax certificate.

1579 |       (14)~~(15)~~ Any holder of a tax certificate who, prior to the  
 1580 | date 2 years after April 1 of the year of issuance of the tax  
 1581 | certificate, initiates, or whose agent initiates, contact with  
 1582 | the property owner upon which he or she holds a certificate  
 1583 | encouraging or demanding payment may be barred by the tax  
 1584 | collector from bidding at a tax certificate sale. Unfair or  
 1585 | deceptive contact by the holder of a tax certificate to a  
 1586 | property owner to obtain payment is an unfair and deceptive  
 1587 | trade practice, as referenced in s. 501.204(1), regardless of  
 1588 | whether the tax certificate is redeemed. Such unfair or  
 1589 | deceptive contact is actionable under ss. 501.2075-501.211. If  
 1590 | the property owner later redeems the certificate in reliance on  
 1591 | the deceptive or unfair practice, the unfair or deceptive  
 1592 | contact is actionable under applicable laws prohibiting fraud.

1593 |       ~~(16) The county tax collector may conduct the sale of tax~~  
 1594 | ~~certificates for unpaid taxes pursuant to this section by~~  
 1595 | ~~electronic means. Such electronic sales shall comply with the~~  
 1596 | ~~procedures provided in this chapter. The tax collector shall~~

1597 ~~provide access to such electronic sale by computer terminals~~  
 1598 ~~open to the public at a designated location. A tax collector who~~  
 1599 ~~chooses to conduct such electronic sales may receive electronic~~  
 1600 ~~deposits and payments related to the tax certificate sale.~~

1601 Section 40. Section 197.4325, Florida Statutes, is amended  
 1602 to read:

1603 197.4325 Procedure when ~~checks received for~~ payment of  
 1604 taxes or tax certificates is ~~are~~ dishonored.--

1605 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~  
 1606 received by the tax collector ~~for payment of taxes~~ is  
 1607 dishonored, the tax collector shall notify the payor ~~maker of~~  
 1608 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
 1609 official receipt is canceled for nonpayment, the tax collector  
 1610 shall ~~cancel the official receipt issued for the dishonored~~  
 1611 ~~check and shall~~ make an entry on the tax roll that the receipt  
 1612 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
 1613 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
 1614 effort to collect the moneys due before canceling the receipt.

1615 ~~(b) The tax collector shall retain a copy of the canceled~~  
 1616 ~~tax receipt and the dishonored check for the period of time~~  
 1617 ~~required by law.~~

1618 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax  
 1619 collector for the purchase of a tax certificate is dishonored  
 1620 and: ~~the certificate has not been delivered to the bidder, the~~  
 1621 ~~tax collector shall retain the deposit and resell the tax~~  
 1622 ~~certificate. If the certificate has been delivered to the~~  
 1623 ~~bidder, the tax collector shall notify the department, and, upon~~  
 1624 ~~approval by the department, the certificate shall be canceled~~

1625 ~~and resold.~~

1626 ~~(b) When a bidder's deposit is forfeited, the tax~~  
 1627 ~~collector shall retain the deposit and resell the tax~~  
 1628 ~~certificate.~~

1629 (a)1. ~~If~~ The tax certificate sale has been adjourned, the  
 1630 tax collector shall readvertise the tax certificate to be  
 1631 resold. When the bidder's deposit is forfeited and the  
 1632 certificate is readvertised, the deposit shall be used to pay  
 1633 the advertising fees before other costs or charges are imposed.  
 1634 Any portion of the bidder's forfeit deposit that remains after  
 1635 advertising and other costs or charges have been paid shall be  
 1636 deposited by the tax collector into his or her official office  
 1637 account. If the tax collector fails to require a deposit and tax  
 1638 certificates are resold, the advertising charges required for  
 1639 the second sale shall not be added to the face value of the tax  
 1640 certificate.

1641 (b)2. ~~If~~ The tax certificate sale has not been adjourned,  
 1642 the tax collector shall cancel the previous bid pursuant to s.  
 1643 197.432 (8) (a) ~~add the certificates to be resold to the sale list~~  
 1644 ~~and continue the sale until all tax certificates are sold.~~

1645 Section 41. Subsection (2) of section 197.442, Florida  
 1646 Statutes, is amended to read:

1647 197.442 Tax collector not to sell certificates on land on  
 1648 which taxes have been paid; penalty.--

1649 (2) The office of the tax collector shall be responsible  
 1650 ~~to the publisher~~ for costs of advertising property lands on  
 1651 which the taxes have been paid, and the office of the property  
 1652 appraiser shall be responsible ~~to the publisher~~ for the costs of

1653 advertising property lands doubly assessed or assessed in error.

1654 Section 42. Section 197.443, Florida Statutes, is amended  
1655 to read:

1656 197.443 Cancellation of ~~void~~ tax certificates; correction  
1657 of tax certificates; ~~procedure.~~--

1658 (1) ~~If~~ When a tax certificate on real property lands has  
1659 been sold for unpaid taxes and:

1660 (a) The tax certificate evidencing the sale is void  
1661 because the taxes on the property lands have been paid;

1662 (b) The property was ~~lands were~~ not subject to taxation at  
1663 the time of the assessment on which they were sold;

1664 (c) The description of the property in the tax certificate  
1665 is void or has been corrected or amended;

1666 (d) An error of commission or omission has occurred which  
1667 invalidates the sale;

1668 (e) The circuit court has voided the tax certificate by a  
1669 suit to cancel the tax certificate by the holder;

1670 (f) The tax certificate is void for any other reason; or

1671 (g) An error in assessed value has occurred for which the  
1672 tax certificate may be corrected,

1673  
1674 the tax collector shall forward a certificate of such error to

1675 the department and enter a memorandum of error upon the list of  
1676 certificates sold for taxes ~~a memorandum of such error~~. The

1677 department, upon receipt of the ~~such~~ certificate, if satisfied  
1678 of the correctness of the certificate of error or upon receipt

1679 of a court order, shall notify the tax collector, who shall  
1680 cancel or correct the certificate. Tax certificate corrections

1681 or cancellations that have been ordered by a court or requested  
 1682 by the tax certificateholder which do not result from changes  
 1683 made in the assessed value on a tax roll certified to the tax  
 1684 collector shall be made by the tax collector without order from  
 1685 the department.

1686 (2) The holder of a tax certificate who pays, redeems, or  
 1687 causes to be corrected or to be canceled and surrendered by any  
 1688 other tax certificates, or who pays any subsequent and omitted  
 1689 taxes or costs, in connection with the foreclosure of a tax  
 1690 certificate or tax deed that is, ~~and when such other~~  
 1691 ~~certificates or such subsequent and omitted taxes are void or~~  
 1692 ~~corrected for any reason, the person paying, redeeming, or~~  
 1693 ~~causing to be corrected or to be canceled and surrendered the~~  
 1694 ~~other tax certificates or paying the other subsequent and~~  
 1695 ~~omitted taxes~~ is entitled to a refund ~~obtain the return of the~~  
 1696 amount paid together with interest from the date of payment  
 1697 through the day of issuance of the refund at the rate specified  
 1698 in s. 197.432(11) therefor.

1699 (a) The county officer or taxing or levying authority  
 1700 that, ~~as the case may be, which~~ causes an error that results in  
 1701 the voiding issuance of a ~~void~~ tax certificate shall be charged  
 1702 for the costs of advertising incurred in the sale of a new ~~the~~  
 1703 tax certificate.

1704 (b) If ~~When~~ the owner of a tax certificate requests that  
 1705 the certificate be canceled for any reason, or that the amount  
 1706 of the certificate be amended as a result of payments received  
 1707 due to an intervening bankruptcy or receivership, but does not  
 1708 seek a refund, the tax collector shall cancel or amend the tax

1709 certificate and a refund shall not be processed. The tax  
 1710 collector shall require the owner of the tax certificate to  
 1711 execute a written statement that he or she is the holder of the  
 1712 tax certificate, that he or she wishes the certificate to be  
 1713 canceled or amended, and that a refund is not expected and is  
 1714 not to be made.

1715 (3) If ~~When~~ the tax certificate or a tax deed based upon  
 1716 the certificate is held by an individual, the collector shall ~~at~~  
 1717 ~~once~~ notify the original purchaser of the certificate or tax  
 1718 deed or the subsequent holder ~~thereof~~, if known, that upon the  
 1719 voluntary surrender of the certificate or deed of release of any  
 1720 ~~his or her~~ rights under the tax deed, a refund will be made of  
 1721 the amount received by the governmental units for the  
 1722 certificate or deed, plus \$1 for the deed of release.

1723 (4) The refund shall be made in accordance with the  
 1724 procedure set forth in s. 197.182, except that the 4-year time  
 1725 period provided for in s. 197.182(1) (e) ~~(e)~~ does not apply to or  
 1726 bar refunds resulting from correction or cancellation of  
 1727 certificates and release of tax deeds as authorized in this  
 1728 section herein.

1729 Section 43. Section 197.462, Florida Statutes, is amended  
 1730 to read:

1731 197.462 Transfer of tax certificates held by  
 1732 individuals.--

1733 (1) All tax certificates issued to an individual may be  
 1734 transferred ~~by endorsement~~ at any time before they are redeemed  
 1735 or a tax deed is executed ~~thereunder~~.

1736 ~~(2) The official endorsement of a tax certificate by the~~

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1737 ~~tax collector with the date and the amount received and its~~  
1738 ~~entry on the record of tax certificates sold shall be sufficient~~  
1739 ~~evidence of the assignment of it.~~

1740 (2)~~(3)~~ The tax collector shall record the transfer on the  
1741 record of tax certificates sold.

1742 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service  
1743 charge for each transfer ~~endorsement~~.

1744 Section 44. Section 197.472, Florida Statutes, is amended  
1745 to read:

1746 197.472 Redemption of tax certificates.--

1747 (1) Any person may redeem a tax certificate ~~or purchase a~~  
1748 ~~county-held certificate~~ at any time after the certificate is  
1749 issued and before a tax deed is issued or the property is placed  
1750 on the list of lands available for sale. The person redeeming ~~or~~  
1751 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
1752 ~~the county where the land is situated~~ the face amount plus all  
1753 interest, costs, and charges ~~of the certificate or the part~~  
1754 ~~thereof that the part or interest purchased or redeemed bears to~~  
1755 ~~the whole. Upon purchase or redemption being made, the person~~  
1756 ~~shall pay all taxes, interest, costs, charges, and omitted~~  
1757 ~~taxes, if any, as provided by law upon the part or parts of the~~  
1758 ~~certificate so purchased or redeemed.~~

1759 (2) When a tax certificate is redeemed and the interest  
1760 earned on the tax certificate is less than 5 percent of the face  
1761 amount of the certificate, a mandatory charge of 5 percent shall  
1762 be levied upon the tax certificate. The person redeeming the tax  
1763 certificate shall pay the interest rate due on the certificate  
1764 or the 5-percent mandatory charge, whichever is greater. This

1765 subsection applies to all county-held tax certificates and all  
 1766 individual tax certificates except those with an interest rate  
 1767 bid of zero percent.

1768 (3) The tax collector shall receive a fee of \$6.25 for  
 1769 each tax certificate ~~purchased or~~ redeemed.

1770 (4) ~~When only~~ A portion of a certificate may be ~~is being~~  
 1771 redeemed only if or purchased and such portion can be  
 1772 ascertained by legal description and the portion to be redeemed  
 1773 is evidenced by a contract for sale or recorded deed. The tax  
 1774 collector shall make a written request for apportionment to the  
 1775 property appraiser and, within 15 days ~~after such request,~~ the  
 1776 property appraiser shall furnish the tax collector a certificate  
 1777 apportioning the value to that portion sought to be redeemed and  
 1778 to the remaining land covered by the certificate.

1779 ~~(5) When a tax certificate is purchased or redeemed, the~~  
 1780 ~~tax collector shall give to the person a receipt and certificate~~  
 1781 ~~showing the amount paid for the purchase or redemption, a~~  
 1782 ~~description of the land, and the date, number, and amount of the~~  
 1783 ~~certificate, certificates, or part of certificate which is~~  
 1784 ~~purchased or redeemed, which shall be in the form prescribed by~~  
 1785 ~~the department. If a tax certificate is redeemed in full, the~~  
 1786 ~~certificate shall be surrendered to the tax collector by the~~  
 1787 ~~original purchaser and canceled by the tax collector. If only a~~  
 1788 ~~part is purchased or redeemed, the portion and description of~~  
 1789 ~~land, with date of purchase or redemption, shall be endorsed on~~  
 1790 ~~the certificate by the tax collector. The certificate shall be~~  
 1791 ~~retained by the owner, or the tax collector if the certificate~~  
 1792 ~~is a county held certificate, subject to the endorsement. The~~



1793 ~~purchase or redemption shall be entered by the tax collector on~~  
 1794 ~~the record of tax certificates sold.~~

1795 (5)~~(6)~~ When a tax certificate has been ~~purchased or~~  
 1796 redeemed, the tax collector shall pay to the owner of the tax  
 1797 certificate the amount received by the tax collector less the  
 1798 redemption fee within 15 business days after the date of receipt  
 1799 of the redemption. If the payment to the tax certificate owner  
 1800 is not issued within 15 business days, the tax collector shall  
 1801 pay interest at the rate of 5 percent to the certificate owner  
 1802 ~~service charges.~~

1803 (6)~~(7)~~ Nothing in this section shall be deemed to deny any  
 1804 person the right to ~~purchase or~~ redeem any outstanding tax  
 1805 certificate in accordance with the law ~~in force when it was~~  
 1806 ~~issued. However, the provisions of s. 197.573 relating to~~  
 1807 ~~survival of restrictions and covenants after the issuance of a~~  
 1808 ~~tax deed are not repealed by this chapter and apply regardless~~  
 1809 ~~of the manner in which the tax deed was issued.~~

1810 (7)~~(8)~~ The provisions of subsection (4) do not apply to  
 1811 collections made pursuant to the provisions of s. 192.037.

1812 Section 45. Section 197.4725, Florida Statutes, is created  
 1813 to read:

1814 197.4725 Purchase of county-held tax certificates.--

1815 (1) Any person may purchase a county-held tax certificate  
 1816 at any time after the tax certificate is issued and before a tax  
 1817 deed application is made. The person purchasing a county-held  
 1818 tax certificate shall pay to the tax collector the face amount  
 1819 plus all interest, costs, and charges or, subject to s.  
 1820 197.472(4), the part described in the tax certificate.

1821 (2) When a county-held tax certificate is purchased, the  
1822 interest earned shall be calculated at 1.5 percent per month, or  
1823 a fraction thereof, to the date of purchase.

1824 (3) The tax collector shall receive a fee of \$6.25 for  
1825 each county-held tax certificate purchased.

1826 (4) The provisions of this section do not apply to  
1827 collections made pursuant to the provisions of s. 192.037.

1828 (5) The tax collector may use electronic means to make  
1829 known county-held tax certificates that are available for  
1830 purchase and to complete the purchase. The tax collector may  
1831 charge a reasonable fee for costs incurred in providing such  
1832 electronic services.

1833 (6) The purchaser of a county-held tax certificate shall  
1834 be issued a new tax certificate with a face value that includes  
1835 all sums paid to acquire the certificate from the county,  
1836 including accrued interest and charges paid pursuant to this  
1837 section. The date the county-held certificate was issued shall  
1838 be the date used to determine the date on which an application  
1839 for tax deed may be made.

1840 Section 46. Section 197.473, Florida Statutes, is amended  
1841 to read:

1842 197.473 Disposition of unclaimed redemption moneys.--

1843 ~~(1) After~~ Money paid to the tax collector for the  
1844 redemption of a tax certificate or a tax deed application that  
1845 ~~certificates has been held for 90 days, which money is payable~~  
1846 ~~to the holder of a redeemed tax certificate but for which no~~  
1847 ~~claim has been made~~ or which fails to be presented for payment  
1848 is considered unclaimed as defined in s. 717.113 and shall be

1849 ~~remitted to the state pursuant to s. 717.117, on the first day~~  
 1850 ~~of the following quarter the tax collector shall remit such~~  
 1851 ~~unclaimed moneys to the board of county commissioners, less the~~  
 1852 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
 1853 ~~retained by the tax collector as service charges.~~

1854 ~~(2) Two years after the date the unclaimed redemption~~  
 1855 ~~moneys were remitted to the board of county commissioners, all~~  
 1856 ~~claims to such moneys are forever barred, and such moneys become~~  
 1857 ~~the property of the county.~~

1858 Section 47. Section 197.482, Florida Statutes, is amended  
 1859 to read:

1860 197.482 Expiration ~~Limitation upon lien~~ of tax  
 1861 certificate.--

1862 ~~(1) Seven~~ After the expiration of 7 years after ~~from~~ the  
 1863 date of issuance of a tax certificate, which is the date of the  
 1864 first day of the tax certificate sale as advertised under s.  
 1865 197.432, ~~of a tax certificate~~, if a tax deed has not been  
 1866 applied for ~~on the property covered by the certificate~~, and no  
 1867 other administrative or legal proceeding has existed of record,  
 1868 the tax certificate is null and void, ~~and the tax collector~~  
 1869 shall be canceled. The tax collector shall note ~~cancel the tax~~  
 1870 ~~certificate~~, noting the date of the cancellation ~~of the tax~~  
 1871 ~~certificate~~ upon all appropriate records in his or her office.  
 1872 ~~The tax collector shall complete the cancellation by entering~~  
 1873 ~~opposite the record of the 7-year-old tax certificate a notation~~  
 1874 ~~in substantially the following form: "Canceled by Act of 1973~~  
 1875 ~~Florida Legislature." All certificates outstanding July 1, 1973,~~  
 1876 ~~shall have a life of 20 years from the date of issue. This~~

1877 section subsection does not apply to deferred payment tax  
 1878 certificates.

1879 ~~(2) The provisions and limitations herein prescribed for~~  
 1880 ~~tax certificates do not apply to tax certificates which were~~  
 1881 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
 1882 ~~1937, commonly known as the "Murphy Act."~~

1883 Section 48. Section 197.492, Florida Statutes, is amended  
 1884 to read:

1885 197.492 Errors and insolvencies report list.--On or before  
 1886 the 60th day after the tax certificate sale is adjourned, the  
 1887 tax collector shall certify ~~make out a report~~ to the board of  
 1888 county commissioners a report separately showing the discounts,  
 1889 errors, double assessments, and insolvencies relating to tax  
 1890 collections for which credit is to be given, including in every  
 1891 case except discounts, the names of the parties on whose account  
 1892 the credit is to be allowed. The report may be submitted in an  
 1893 electronic format. ~~The board of county commissioners, upon~~  
 1894 ~~receiving the report, shall examine it; make such investigations~~  
 1895 ~~as may be necessary; and, if the board discovers that the tax~~  
 1896 ~~collector has taken credit as an insolvent item any personal~~  
 1897 ~~property tax due by a solvent taxpayer, charge the amount of~~  
 1898 ~~taxes represented by such item to the tax collector and not~~  
 1899 ~~approve the report until the tax collector strikes such item~~  
 1900 ~~from the record.~~

1901 Section 49. Section 197.502, Florida Statutes, is amended  
 1902 to read:

1903 197.502 Application for obtaining tax deed by holder of  
 1904 tax sale certificate; fees.--

1905           (1) The holder of a any tax certificate, other than the  
 1906 county, at any time after 2 years have elapsed since April 1 of  
 1907 the year of issuance of the tax certificate and before the  
 1908 expiration of 7 years after ~~from~~ the date of issuance, may file  
 1909 the certificate and an application for a tax deed with the tax  
 1910 collector of the county where the property lands described in  
 1911 the certificate is ~~are~~ located. ~~The application may be made on~~  
 1912 ~~the entire parcel of property or any part thereof which is~~  
 1913 ~~capable of being readily separated from the whole.~~ The tax  
 1914 collector may charge ~~shall be allowed~~ a tax deed application fee  
 1915 of \$75, plus reimbursement for any fee charged to the tax  
 1916 collector by a vendor for providing an electronic tax deed  
 1917 application program or service.

1918           (2) A certificateholder, other than the county, may notify  
 1919 the tax collector at any time of the certificateholder's intent  
 1920 to make application for tax deed. However, if the tax deed  
 1921 application will be filed within the month of the earliest date  
 1922 allowed pursuant to subsection (1), the certificateholder must  
 1923 provide the tax collector with a notice of intent to make  
 1924 application no later than 30 days before the date of  
 1925 application. The tax collector shall notify the  
 1926 certificateholder of the total amount due or the estimated  
 1927 amount due, which must include the amount due for redemption or  
 1928 purchase of all other outstanding tax certificates, plus  
 1929 interest; any omitted taxes, plus interest; any delinquent  
 1930 taxes, plus interest; and current taxes, if due, which cover the  
 1931 land. The tax collector shall provide this notice at the  
 1932 earliest possible date but no later than 30 days following the

1933 tax collector's receipt of the certificateholder's notice of  
 1934 intent to make application. The certificateholder shall pay the  
 1935 total amount due or the estimated amount due at the time of  
 1936 application. ~~Any certificateholder, other than the county, who~~  
 1937 ~~makes application for a tax deed shall pay the tax collector at~~  
 1938 ~~the time of application all amounts required for redemption or~~  
 1939 ~~purchase of all other outstanding tax certificates, plus~~  
 1940 ~~interest, any omitted taxes, plus interest, any delinquent~~  
 1941 ~~taxes, plus interest, and current taxes, if due, covering the~~  
 1942 ~~land.~~

1943 (3) The county in which ~~where~~ the property lands described  
 1944 in the certificate is ~~are~~ located shall apply ~~make application~~  
 1945 for a tax deed on all county-held certificates on property  
 1946 valued at \$5,000 or more on the property appraiser's most recent  
 1947 assessment roll, except deferred payment tax certificates, and  
 1948 may apply for tax deeds ~~make application~~ on ~~these~~ certificates  
 1949 on property valued at less than \$5,000 on the property  
 1950 appraiser's most recent assessment roll. The ~~Such~~ application  
 1951 shall be made 2 years after April 1 of the year of issuance of  
 1952 the certificates or as soon thereafter as is reasonable. Upon  
 1953 application ~~for a tax deed~~, the county shall deposit with the  
 1954 tax collector all applicable costs and fees, but may ~~shall~~ not  
 1955 deposit any money to cover the redemption of other outstanding  
 1956 certificates covering the property land. The tax collector may  
 1957 charge a tax deed application fee of \$75, plus reimbursement for  
 1958 any fee charged to the tax collector by a vendor for providing  
 1959 an electronic tax deed application program or service.

1960 (4) The tax collector shall deliver to the clerk of the

1961 circuit court a statement that payment has been made for all  
 1962 outstanding certificates or, if the certificate is held by the  
 1963 county, that all appropriate fees have been deposited, and  
 1964 stating that the following persons are to be notified prior to  
 1965 the sale of the property:

1966 (a) Any legal titleholder of record if the address of the  
 1967 owner appears on the record of conveyance of the property lands  
 1968 to the owner. However, if the legal titleholder of record is the  
 1969 same as the person to whom the property was assessed on the tax  
 1970 roll for the year in which the property was last assessed, then  
 1971 the notice may ~~only~~ be mailed to the address of the legal  
 1972 titleholder as it appears on the latest assessment roll.

1973 (b) Any lienholder of record who has recorded a lien  
 1974 against the property described in the tax certificate if an  
 1975 address appears on the recorded lien.

1976 (c) Any mortgagee of record if an address appears on the  
 1977 recorded mortgage.

1978 (d) Any vendee of a recorded contract for deed if an  
 1979 address appears on the recorded contract or, if the contract is  
 1980 not recorded, any vendee who has applied to receive notice  
 1981 pursuant to s. 197.344(1)(c).

1982 (e) Any other lienholder who has applied to the tax  
 1983 collector to receive notice if an address is supplied to the  
 1984 collector ~~by such lienholder~~.

1985 (f) Any person to whom the property was assessed on the  
 1986 tax roll for the year in which the property was last assessed.

1987 (g) Any lienholder of record who has recorded a lien  
 1988 against a mobile home located on the property described in the

1989 tax certificate if an address appears on the recorded lien and  
 1990 if the lien is recorded with the clerk of the circuit court in  
 1991 the county where the mobile home is located.

1992 (h) Any legal titleholder of record of property that is  
 1993 contiguous to the property described in the tax certificate, if  
 1994 ~~when~~ the property described is ~~either~~ submerged land or common  
 1995 elements of a subdivision, if the address of the titleholder of  
 1996 contiguous property appears on the record of conveyance of the  
 1997 property ~~land~~ to the ~~that~~ legal titleholder. However, if the  
 1998 legal titleholder of property contiguous to the property  
 1999 ~~described in the tax certificate~~ is the same as the person to  
 2000 whom the property described in the tax certificate was assessed  
 2001 on the tax roll for the year in which the property was last  
 2002 assessed, the notice may be mailed ~~only~~ to the address of the  
 2003 legal titleholder as it appears on the latest assessment roll.  
 2004 As used in this chapter, the term "contiguous" means touching,  
 2005 meeting, or joining at the surface or border, other than at a  
 2006 corner or a single point, and not separated by submerged lands.  
 2007 Submerged lands lying below the ordinary high-water mark which  
 2008 are sovereignty lands are not part of the upland contiguous  
 2009 property for purposes of notification.

2010  
 2011 The statement must be signed by the tax collector or the tax  
 2012 collector's designee, ~~with the tax collector's seal affixed~~. The  
 2013 tax collector may purchase a reasonable bond for errors and  
 2014 omissions of his or her office in making such statement. The  
 2015 search of the official records must be made by a direct and  
 2016 inverse search. "Direct" means the index in straight and



2017 | continuous alphabetic order by grantor, and "inverse" means the  
 2018 | index in straight and continuous alphabetic order by grantee.

2019 | (5) (a) The tax collector may contract with a title company  
 2020 | or an abstract company ~~at a reasonable fee~~ to provide the  
 2021 | minimum information required in subsection (4), consistent with  
 2022 | rules adopted by the department. If additional information is  
 2023 | required, the tax collector must make a written request to the  
 2024 | title or abstract company stating the additional requirements.  
 2025 | The tax collector may select any title or abstract company,  
 2026 | regardless of its location, as long as the fee is reasonable,  
 2027 | the minimum information is submitted, and the title or abstract  
 2028 | company is authorized to do business in this state. The tax  
 2029 | collector may advertise and accept bids for the title or  
 2030 | abstract company if he or she considers it appropriate to do so.

2031 | 1. The ownership and encumbrance report must include the  
 2032 | ~~be printed or typed on stationery or other paper showing a~~  
 2033 | letterhead of the person, firm, or company that makes the  
 2034 | search, and the signature of the individual ~~person~~ who makes the  
 2035 | search or of an officer of the firm must be attached. The tax  
 2036 | collector is not liable for payment to the firm unless these  
 2037 | requirements are met. The report may be submitted to the tax  
 2038 | collector in an electronic format.

2039 | 2. The tax collector may not accept or pay for any title  
 2040 | search or abstract if ~~no~~ financial responsibility is not assumed  
 2041 | for the search. However, reasonable restrictions as to the  
 2042 | liability or responsibility of the title or abstract company are  
 2043 | acceptable. Notwithstanding s. 627.7843(3), the tax collector  
 2044 | may contract for higher maximum liability limits.

2045           3. In order to establish uniform prices for ownership and  
 2046 encumbrance reports within the county, the tax collector must  
 2047 ~~shall~~ ensure that the contract for ownership and encumbrance  
 2048 reports include all requests for title searches or abstracts for  
 2049 a given period of time.

2050           (b) Any fee paid for a ~~any~~ title search or abstract must  
 2051 be collected at the time of application under subsection (1),  
 2052 and the amount of the fee must be added to the opening bid.

2053           (c) The clerk shall advertise and administer the sale and  
 2054 receive such fees for the issuance of the deed and sale of the  
 2055 property as ~~are~~ provided in s. 28.24.

2056           (6) ~~(a)~~ The opening bid:

2057           (a) On county-held certificates ~~on nonhomestead property~~  
 2058 shall be the sum of the value of all outstanding certificates  
 2059 against the property land, plus omitted years' taxes, delinquent  
 2060 taxes, interest, and all costs and fees paid by the county.

2061           ~~(b) The opening bid~~ On an individual certificate ~~on~~  
 2062 ~~nonhomestead property shall include~~, in addition to the amount  
 2063 of money paid to the tax collector by the certificateholder at  
 2064 the time of application, must include the amount required to  
 2065 redeem the applicant's tax certificate and all other costs and  
 2066 fees paid by the applicant, plus all tax certificates that were  
 2067 sold subsequent to the filing of the tax deed application and  
 2068 omitted taxes, if any.

2069           ~~(c) The opening bid on property assessed on the latest tax~~  
 2070 ~~roll as homestead property shall include, in addition to the~~  
 2071 ~~amount of money required for an opening bid on nonhomestead~~  
 2072 ~~property, an amount equal to one-half of the latest assessed~~

2073 ~~value of the homestead. Payment of one half of the assessed~~  
 2074 ~~value of the homestead property shall not be required if the tax~~  
 2075 ~~certificate to which the application relates was sold prior to~~  
 2076 ~~January 1, 1982.~~

2077 (7) On county-held certificates for which there are no  
 2078 bidders at the public sale, the clerk shall enter the property  
 2079 ~~land~~ on a list entitled "properties lands available for taxes"  
 2080 and shall immediately notify the county commission and all other  
 2081 persons holding certificates against the property land that the  
 2082 property land is available. During the first 90 days after the  
 2083 property land is placed on the list ~~of lands available for~~  
 2084 ~~taxes~~, the county may purchase the property land for the opening  
 2085 bid or may waive its rights to purchase the property.

2086 Thereafter, any person, the county, or any other governmental  
 2087 unit may purchase the property land from the clerk, without  
 2088 further notice or advertising, for the opening bid, except that  
 2089 if when the county or other governmental unit is the purchaser  
 2090 for its own use, the board of county commissioners may cancel  
 2091 omitted years' taxes, as provided under s. 197.447. If the  
 2092 county does not elect to purchase the property land, the county  
 2093 must notify each legal titleholder of property contiguous to the  
 2094 property land available for taxes, as provided in paragraph  
 2095 (4) (h), before expiration of the 90-day period. Interest on the  
 2096 opening bid continues to accrue through the month of sale as  
 2097 prescribed by s. 197.542.

2098 (8) Taxes shall not be extended against parcels listed as  
 2099 properties lands available for taxes, but in each year the taxes  
 2100 that would have been due shall be treated as omitted years and

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2101 added to the required minimum bid. Seven ~~Three~~ years after the  
2102 day the property ~~land~~ was offered for public sale, the property  
2103 ~~land~~ shall escheat to the county in which it is located, free  
2104 and clear. All tax certificates, accrued taxes, and liens of any  
2105 nature against the property shall be deemed canceled as a matter  
2106 of law and of no further legal force and effect, and the clerk  
2107 shall execute an escheatment tax deed vesting title in the board  
2108 of county commissioners of the county in which the property ~~land~~  
2109 is located.

2110 (a) When a property escheats to the county under this  
2111 subsection, the county is not subject to any liability imposed  
2112 by chapter 376 or chapter 403 for preexisting soil or  
2113 groundwater contamination due solely to its ownership. However,  
2114 this subsection does not affect the rights or liabilities of any  
2115 past or future owners of the escheated property and does not  
2116 affect the liability of any governmental entity for the results  
2117 of its actions that create or exacerbate a pollution source.

2118 (b) The county and the Department of Environmental  
2119 Protection may enter into a written agreement for the  
2120 performance, funding, and reimbursement of the investigative and  
2121 remedial acts necessary for a property that escheats to the  
2122 county.

2123 (9) Consolidated applications on more than one tax  
2124 certificate are allowed, but a separate statement shall be  
2125 issued pursuant to subsection (4), and a separate tax deed shall  
2126 be issued pursuant to s. 197.552, for each parcel of property  
2127 shown on the tax certificate.

2128 (10) Any fees collected pursuant to this section shall be

2129 | refunded to the certificateholder in the event that the tax deed  
 2130 | sale is canceled for any reason.

2131 |       (11) For any property acquired under this section by the  
 2132 | county for the express purpose of providing infill housing, the  
 2133 | board of county commissioners may, in accordance with s.  
 2134 | 197.447, cancel county-held tax certificates and omitted years'  
 2135 | taxes on such properties. Furthermore, the county may not  
 2136 | transfer a property acquired under this section specifically for  
 2137 | infill housing back to a taxpayer who failed to pay the  
 2138 | delinquent taxes or charges that led to the issuance of the tax  
 2139 | certificate or lien. For purposes of this subsection only, the  
 2140 | term "taxpayer" includes the taxpayer's family or any entity in  
 2141 | which the taxpayer or taxpayer's family has any interest.

2142 |       Section 50. Section 197.542, Florida Statutes, is amended  
 2143 | to read:

2144 |       197.542 Sale at public auction.--

2145 |       (1) Real property ~~The lands~~ advertised for sale to the  
 2146 | highest bidder as a result of an application filed under s.  
 2147 | 197.502 shall be sold at public auction by the clerk of the  
 2148 | circuit court, or his or her deputy, of the county where the  
 2149 | property is ~~lands are~~ located on the date, at the time, and at  
 2150 | the location as set forth in the published notice, which must  
 2151 | ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
 2152 | ~~the time and place, the clerk shall read the notice of sale and~~  
 2153 | ~~shall offer the lands described in the notice for sale to the~~  
 2154 | ~~highest bidder for cash at public outcry.~~ The amount required to  
 2155 | redeem the tax certificate, plus the amounts paid by the holder  
 2156 | to the clerk ~~of the circuit court~~ in charges for costs of sale,

2157 redemption of other tax certificates on the same property lands,  
 2158 and all other costs to the applicant for tax deed, plus interest  
 2159 ~~thereon~~ at the rate of 1.5 percent per month for the period  
 2160 running from the month after the date of application for the  
 2161 deed through the month of sale and costs incurred for the  
 2162 service of notice provided for in s. 197.522(2), shall be  
 2163 ~~considered~~ the bid of the certificateholder for the property. If  
 2164 tax certificates exist or if delinquent taxes accrued subsequent  
 2165 to the filing of the tax deed application, the amount required  
 2166 to redeem such tax certificates or pay such delinquent taxes  
 2167 shall be included in the minimum bid. ~~However, if the land to be~~  
 2168 ~~sold is assessed on the latest tax roll as homestead property,~~  
 2169 ~~the bid of the certificateholder shall be increased to include~~  
 2170 ~~an amount equal to one-half of the assessed value of the~~  
 2171 ~~homestead property as required by s. 197.502.~~ If there are no  
 2172 higher bids, the property land shall be struck off and sold to  
 2173 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
 2174 amounts included in the minimum bid, the documentary stamp tax,  
 2175 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
 2176 thereupon be issued and recorded by the clerk. The tax deed  
 2177 applicant shall have the option of placing the property on the  
 2178 list of lands available for taxes in lieu of paying any  
 2179 additional sums due as a result of the increased minimum bid,  
 2180 documentary stamps, or recording fees.

2181 (2) ~~If there are other bids,~~ The certificateholder has  
 2182 ~~shall have~~ the right to bid as others present may bid, and the  
 2183 property shall be struck off and sold to the highest bidder. The  
 2184 high bidder may be required to ~~shall~~ post with the clerk a

2185 nonrefundable ~~cash~~ deposit of 5 percent of the bid ~~\$200~~ at the  
 2186 time of the sale, to be applied to the sale price at the time of  
 2187 full payment. Notice of the ~~this~~ deposit requirement must ~~shall~~  
 2188 be posted at the auction site, and the clerk may require ~~that~~  
 2189 bidders to show their willingness and ability to post the ~~cost~~  
 2190 deposit. If full payment of the final bid and of documentary  
 2191 stamp tax and recording fees is not made within 24 hours,  
 2192 excluding weekends and legal holidays, the clerk shall cancel  
 2193 all bids, readvertise the sale as provided in this section, and  
 2194 pay all costs of the sale from the deposit. Any remaining funds  
 2195 must be applied toward the opening bid. The clerk may refuse to  
 2196 recognize the bid of any person who has previously bid and  
 2197 refused, for any reason, to honor such bid.

2198 (3) If the sale is canceled for any reason, the clerk  
 2199 shall immediately readvertise the sale to be held within ~~no~~  
 2200 ~~later than~~ 30 days after the date the sale was canceled. Only  
 2201 one advertisement is necessary. No further notice is required.  
 2202 The amount of the opening ~~statutory~~ ~~(opening)~~ bid shall be  
 2203 increased by the cost of advertising, additional clerk's fees as  
 2204 provided for in s. 28.24(21), and interest as provided for in  
 2205 subsection (1). The clerk must ~~shall~~ receive full payment prior  
 2206 to the issuance of the tax deed.

2207 (4) (a) A clerk may conduct electronic tax deed sales in  
 2208 lieu of public outcry. The clerk must comply with the procedures  
 2209 provided in this chapter, except that electronic proxy bidding  
 2210 shall be allowed and the clerk may require bidders to advance  
 2211 sufficient funds to pay the deposit required by subsection (2).  
 2212 The clerk shall provide access to the electronic sale by

2213 computer terminals open to the public at a designated location.  
 2214 A clerk who conducts such electronic sales may receive  
 2215 electronic deposits and payments related to the sale. The  
 2216 portion of an advance deposit from a winning bidder required by  
 2217 subsection (2) shall, upon acceptance of the winning bid, be  
 2218 subject to the fee under s. 28.24(10).

2219 (b) Nothing in this subsection shall be construed to  
 2220 restrict or limit the authority of a charter county from  
 2221 conducting electronic tax deed sales. In a charter county where  
 2222 the clerk of the circuit court does not conduct all electronic  
 2223 sales, the charter county shall be permitted to receive  
 2224 electronic deposits and payments related to sales it conducts,  
 2225 as well as to subject the winning bidder to a fee, consistent  
 2226 with the schedule in s. 28.24(10).

2227 (c) The costs of electronic tax deed sales shall be added  
 2228 to the charges for the costs of sale under subsection (1) and  
 2229 paid by the certificateholder when filing an application for a  
 2230 tax deed.

2231 Section 51. Section 197.522, Florida Statutes, is amended  
 2232 to read:

2233 197.522 Notice to owner when application for tax deed is  
 2234 made.--

2235 (1) (a) Except as provided herein, the clerk of the circuit  
 2236 court shall notify, by certified mail with return receipt  
 2237 requested or by registered mail if the notice is to be sent  
 2238 outside the continental United States, the persons listed in the  
 2239 tax collector's statement pursuant to s. 197.502(4) that an  
 2240 application for a tax deed has been made. Such notice shall be



2241 mailed at least 20 days prior to the date of sale. If no address  
 2242 is listed in the tax collector's statement, then no notice shall  
 2243 be required.

2244 (b) The clerk shall enclose with every copy mailed a  
 2245 statement as follows:

2246  
 2247 WARNING: There are unpaid taxes on property which  
 2248 you own or in which you have a legal interest. Such  
 2249 property will be sold at public auction  
 2250 notwithstanding its classification as homestead  
 2251 property, if applicable. The property will be sold at  
 2252 public auction on ...(date)... unless the back taxes  
 2253 are paid. To make payment, or to receive further  
 2254 information, contact the clerk of court immediately at  
 2255 ...(address)..., ...(telephone number)....

2256  
 2257 (c) The clerk shall complete and attach to the affidavit  
 2258 of the publisher a certificate containing the names and  
 2259 addresses of those persons notified and the date the notice was  
 2260 mailed. The certificate shall be signed by the clerk and the  
 2261 clerk's official seal affixed. The certificate shall be prima  
 2262 facie evidence of the fact that the notice was mailed. If no  
 2263 address is listed on the tax collector's certification, the  
 2264 clerk shall execute a certificate to that effect.

2265 (d) The failure of anyone to receive notice as provided  
 2266 herein shall not affect the validity of the tax deed issued  
 2267 pursuant to the notice.

2268 (e) A printed copy of the notice as published in the

2269 newspaper, accompanied by the warning statement described in  
 2270 paragraph (b), shall be deemed sufficient notice.

2271 (2) (a) In addition to the notice provided in subsection  
 2272 (1), for property that was not classified as homestead property  
 2273 on the most recent assessment roll prior to the tax deed  
 2274 application, the sheriff of the county in which the legal  
 2275 titleholder resides shall, at least 20 days prior to the date of  
 2276 sale, notify the legal titleholder of record of the property on  
 2277 which the tax certificate is outstanding. The original notice  
 2278 and sufficient copies shall be prepared by the clerk and  
 2279 provided to the sheriff. Such notice shall be served as  
 2280 specified in chapter 48; if the sheriff is unable to make  
 2281 service, he or she shall post a copy of the notice in a  
 2282 conspicuous place at the legal titleholder's last known address.  
 2283 The inability of the sheriff to serve notice on the legal  
 2284 titleholder shall not affect the validity of the tax deed issued  
 2285 pursuant to the notice. A legal titleholder of record who  
 2286 resides outside the state may be notified by the clerk as  
 2287 provided in subsection (1). The notice shall be in substantially  
 2288 the following form:

2290 WARNING

2291  
 2292 There are unpaid taxes on the property which you own.  
 2293 Such property will be sold at public auction  
 2294 notwithstanding its classification as homestead  
 2295 property, if applicable. The property will be sold at  
 2296 public auction on ...(date)... unless the back taxes

2297 are paid. To make arrangements for payment, or to  
 2298 receive further information, contact the clerk of  
 2299 court at ...(address)..., ...(telephone number)....

2300  
 2301 In addition, if the legal titleholder does not reside in the  
 2302 county in which the property to be sold is located, a copy of  
 2303 such notice shall be posted in a conspicuous place on the  
 2304 property by the sheriff of the county in which the property is  
 2305 located. However, no posting of notice shall be required if the  
 2306 property to be sold is classified for assessment purposes,  
 2307 according to use classifications established by the department,  
 2308 as nonagricultural acreage or vacant land.

2309 (b) In addition to the notice provided in subsection (1),  
 2310 for property classified as homestead property on the most recent  
 2311 assessment roll prior to the tax deed application, the sheriff  
 2312 of the county in which the legal titleholder resides shall, at  
 2313 least 45 days prior to the date of sale, provide notice that a  
 2314 tax certificate is outstanding on such homestead property to the  
 2315 legal titleholder of record. The original notice and sufficient  
 2316 copies shall be prepared by the clerk of the circuit court and  
 2317 provided to the sheriff. Such notice shall be served as provided  
 2318 in chapter 48. If unable to make service, the sheriff shall post  
 2319 a copy of the notice in a conspicuous place at the homestead  
 2320 property address. The return of service shall indicate, in  
 2321 addition to the details of service, whether the residence exists  
 2322 and whether the residence appears to be occupied. The inability  
 2323 of the sheriff to serve notice on the legal titleholder of  
 2324 homestead property subject to an outstanding tax certificate

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2325 does not affect the validity of a tax deed issued on such  
 2326 property pursuant to the notice. The notice shall be in  
 2327 substantially the following form:

2329 WARNING

2331 There are unpaid taxes on the homestead property you  
 2332 own. Such property will be sold at public auction on  
 2333 ...(date)..., unless the back taxes are paid,  
 2334 notwithstanding its classification as homestead  
 2335 property. To make arrangements for payment or to  
 2336 receive further information, contact the clerk of the  
 2337 court immediately at ...(address)..., ...(telephone  
 2338 number)....

2340 (c) ~~(b)~~ In addition to the notice provided in subsection  
 2341 (1), the clerk shall notify by certified mail with return  
 2342 receipt requested, or by registered mail if the notice is to be  
 2343 sent outside the continental United States, the persons listed  
 2344 in the tax collector's statement pursuant to s. 197.502(4)(h)  
 2345 and to the tax deed applicant that application for a tax deed  
 2346 has been made. Such notice shall be mailed at least 20 days  
 2347 prior to the date of sale. If no address is listed in the tax  
 2348 collector's statement, then no notice shall be required.  
 2349 Enclosed with the copy of the notice shall be a statement in  
 2350 substantially the following form:

2352 WARNING

2353  
 2354           There are unpaid taxes on property contiguous to your  
 2355           property. The property with the unpaid taxes will be  
 2356           sold at auction on ...(date)... unless the back taxes  
 2357           are paid. To make payment, or to receive further  
 2358           information about the purchase of the property,  
 2359           contact the clerk of court immediately at  
 2360           ...(address)..., ...(telephone number)....

2361  
 2362           Neither the failure of the tax collector to include the list of  
 2363           contiguous property owners pursuant to s. 197.502(4)(h) in his  
 2364           or her statement to the clerk nor the failure of the clerk to  
 2365           mail this notice to any or all of the persons listed in the tax  
 2366           collector's statement pursuant to s. 197.502(4)(h) shall be a  
 2367           basis to challenge the validity of the tax deed issued pursuant  
 2368           to any notice under this section.

2369           (3) Nothing in this chapter shall be construed to prevent  
 2370           the tax collector, or any other public official, in his or her  
 2371           discretion from giving additional notice in any form concerning  
 2372           tax certificates and tax sales beyond the minimum requirements  
 2373           of this chapter.

2374           Section 52. Section 197.552, Florida Statutes, is amended  
 2375           to read:

2376           197.552 Tax deeds.--All tax deeds shall be issued in the  
 2377           name of a county and must ~~shall~~ be signed by the clerk of the  
 2378           county. The deed shall be witnessed by two witnesses, the  
 2379           official seal shall be attached ~~thereto~~, and the deed shall be  
 2380           acknowledged or proven as other deeds. Except as specifically

2381 provided in this chapter, no right, interest, restriction, or  
 2382 other covenant survives ~~shall survive~~ the issuance of a tax  
 2383 deed, except that a lien of record held by a municipal or county  
 2384 governmental unit, special district, or community development  
 2385 district, including tax certificates on the property which were  
 2386 not incorporated in the tax deed application, if ~~when~~ such lien  
 2387 is not satisfied after ~~as of~~ the disbursement of proceeds of  
 2388 sale under ~~the provisions of~~ s. 197.582, shall survive the  
 2389 issuance of a tax deed. However, liens surviving the issuance of  
 2390 a tax deed may not provide a basis to foreclose against the  
 2391 interest of the tax deed owner unless the owner is reimbursed  
 2392 for the price of acquiring the tax deed, including recording  
 2393 fees and documentary stamps, by the holder of the surviving lien  
 2394 or at the time of a foreclosure sale. If a foreclosure sale  
 2395 results in insufficient funds to satisfy a surviving lien and  
 2396 reimburse the tax deed owner, the proceeds of the foreclosure  
 2397 sale shall be distributed pro rata in recognition of the equal  
 2398 dignity of lien and the tax deed. Municipal or county government  
 2399 liens shall survive as to principal only, and only if such liens  
 2400 are recorded in the public records of the county prior to the  
 2401 tax deed sale. The charges by the clerk shall be as provided in  
 2402 s. 28.24. Tax deeds issued to a purchaser of property ~~land~~ for  
 2403 delinquent taxes must ~~shall~~ be in the form prescribed by the  
 2404 department. All deeds issued pursuant to this section are ~~shall~~  
 2405 ~~be~~ prima facie evidence of the regularity of all proceedings  
 2406 from the valuation of the property ~~lands~~ to the issuance of the  
 2407 deed, inclusive.

2408 Section 53. Subsection (2) of section 197.582, Florida

2409 Statutes, is amended to read:  
 2410 197.582 Disbursement of proceeds of sale.--  
 2411 (2) If the property is purchased for an amount in excess  
 2412 of the statutory bid of the certificateholder, the excess shall  
 2413 be paid over and disbursed by the clerk. If the property  
 2414 purchased is homestead property and the statutory bid includes  
 2415 an amount equal to at least one-half of the assessed value of  
 2416 the homestead, that amount shall be treated as excess and  
 2417 distributed in the same manner. The clerk shall distribute the  
 2418 excess to the governmental units for the payment of any lien of  
 2419 record held by a governmental unit against the property,  
 2420 including any tax certificates not incorporated in the tax deed  
 2421 application and omitted taxes, if any. If ~~In the event~~ the  
 2422 excess is not sufficient to pay all of such liens in full, the  
 2423 excess shall ~~then~~ be paid to each governmental unit pro rata.  
 2424 If, after all liens ~~of record of the~~ governmental units ~~upon the~~  
 2425 ~~property~~ are paid in full, there remains a balance of  
 2426 undistributed funds, the balance ~~of the purchase price~~ shall be  
 2427 retained by the clerk for the benefit of ~~the~~ persons described  
 2428 in s. 197.522(1)(a), except those persons described in s.  
 2429 197.502(4)(h), as their interests may appear. The clerk shall  
 2430 mail notices to such persons notifying them of the funds held  
 2431 for their benefit. Any service charges, at the ~~same rate as~~  
 2432 prescribed in s. 28.24(10), and costs of mailing notices shall  
 2433 be paid out of the excess balance held by the clerk. Excess  
 2434 proceeds shall be held and disbursed in the same manner as  
 2435 unclaimed redemption moneys in s. 197.473. If ~~In the event~~  
 2436 excess proceeds are not sufficient to cover the service charges

2437 and mailing costs, the clerk shall receive the total amount of  
 2438 excess proceeds as a service charge.

2439 Section 54. Section 192.0105, Florida Statutes, is amended  
 2440 to read

2441 192.0105 Taxpayer rights.--There is created a Florida  
 2442 Taxpayer's Bill of Rights for property taxes and assessments to  
 2443 guarantee that the rights, privacy, and property of the  
 2444 taxpayers of this state are adequately safeguarded and protected  
 2445 during tax levy, assessment, collection, and enforcement  
 2446 processes administered under the revenue laws of this state. The  
 2447 Taxpayer's Bill of Rights compiles, in one document, brief but  
 2448 comprehensive statements that summarize the rights and  
 2449 obligations of the property appraisers, tax collectors, clerks  
 2450 of the court, local governing boards, the Department of Revenue,  
 2451 and taxpayers. Additional rights afforded to payors of taxes and  
 2452 assessments imposed under the revenue laws of this state are  
 2453 provided in s. 213.015. The rights afforded taxpayers to assure  
 2454 that their privacy and property are safeguarded and protected  
 2455 during tax levy, assessment, and collection are available only  
 2456 insofar as they are implemented in other parts of the Florida  
 2457 Statutes or rules of the Department of Revenue. The rights so  
 2458 guaranteed to state taxpayers in the Florida Statutes and the  
 2459 departmental rules include:

2460 (1) THE RIGHT TO KNOW.--

2461 (a) The right to be mailed notice of proposed property  
 2462 taxes and proposed or adopted non-ad valorem assessments (see  
 2463 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069).  
 2464 The notice must also inform the taxpayer that the final tax bill



2465 may contain additional non-ad valorem assessments (see s.  
2466 200.069(10)).

2467 (b) The right to notification of a public hearing on each  
2468 taxing authority's tentative budget and proposed millage rate  
2469 and advertisement of a public hearing to finalize the budget and  
2470 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2471 (c) The right to advertised notice of the amount by which  
2472 the tentatively adopted millage rate results in taxes that  
2473 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
2474 The right to notification by first-class mail of a comparison of  
2475 the amount of the taxes to be levied from the proposed millage  
2476 rate under the tentative budget change, compared to the previous  
2477 year's taxes, and also compared to the taxes that would be  
2478 levied if no budget change is made (see ss. 200.065(2)(b) and  
2479 200.069(2), (3), (4), and (8)).

2480 (d) The right that the adopted millage rate will not  
2481 exceed the tentatively adopted millage rate. If the tentative  
2482 rate exceeds the proposed rate, each taxpayer shall be mailed  
2483 notice comparing his or her taxes under the tentatively adopted  
2484 millage rate to the taxes under the previously proposed rate,  
2485 before a hearing to finalize the budget and adopt millage (see  
2486 s. 200.065(2)(d)).

2487 (e) The right to be sent notice by first-class mail of a  
2488 non-ad valorem assessment hearing at least 20 days before the  
2489 hearing with pertinent information, including the total amount  
2490 to be levied against each parcel. All affected property owners  
2491 have the right to appear at the hearing and to file written  
2492 objections with the local governing board (see s. 197.3632(4)(b))

2493 and (c) and (10) (b)2.b.).

2494 (f) The right of an exemption recipient to be sent a  
 2495 renewal application for that exemption, the right to a receipt  
 2496 for homestead exemption claim when filed, and the right to  
 2497 notice of denial of the exemption (see ss. 196.011(6),  
 2498 196.131(1), 196.151, and 196.193(1) (c) and (5)).

2499 (g) The right, on property determined not to have been  
 2500 entitled to homestead exemption in a prior year, to notice of  
 2501 intent from the property appraiser to record notice of tax lien  
 2502 and the right to pay tax, penalty, and interest before a tax  
 2503 lien is recorded for any prior year (see s. 196.161(1) (b)).

2504 (h) The right to be informed during the tax collection  
 2505 process, including: notice of tax due; notice of back taxes;  
 2506 notice of late taxes and assessments and consequences of  
 2507 nonpayment; opportunity to pay estimated taxes and non-ad  
 2508 valorem assessments when the tax roll will not be certified in  
 2509 time; notice when interest begins to accrue on delinquent  
 2510 provisional taxes; notice of the right to prepay estimated taxes  
 2511 by installment; a statement of the taxpayer's estimated tax  
 2512 liability for use in making installment payments; and notice of  
 2513 right to defer taxes and non-ad valorem assessments on homestead  
 2514 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2) (c),  
 2515 197.222(3) and (5), 197.2301(3), 197.3632(8) (a),  
 2516 193.1145(10) (a), and 197.254(1)). A taxpayer is deemed to have  
 2517 waived the right to know if the taxpayer fails to provide  
 2518 current contact information to the county property appraiser and  
 2519 tax collector.

2520 (i) The right to an advertisement in a newspaper listing

2521 names of taxpayers who are delinquent in paying tangible  
 2522 personal property taxes, with amounts due, and giving notice  
 2523 that interest is accruing at 18 percent and that, unless taxes  
 2524 are paid, warrants will be issued, prior to petition made with  
 2525 the circuit court for an order to seize and sell property (see  
 2526 s. 197.402(2)).

2527 (j) The right to be mailed notice when a petition has been  
 2528 filed with the court for an order to seize and sell property and  
 2529 the right to be mailed notice, and to be served notice by the  
 2530 sheriff, before the date of sale, that application for tax deed  
 2531 has been made and property will be sold unless back taxes are  
 2532 paid (see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and  
 2533 (2)).

2534 (k) The right to have certain taxes and special  
 2535 assessments levied by special districts individually stated on  
 2536 the "Notice of Proposed Property Taxes and Proposed or Adopted  
 2537 Non-Ad Valorem Assessments" (see s. 200.069).

2538 (2) THE RIGHT TO DUE PROCESS.--

2539 (a) The right to an informal conference with the property  
 2540 appraiser to present facts the taxpayer considers to support  
 2541 changing the assessment and to have the property appraiser  
 2542 present facts supportive of the assessment upon proper request  
 2543 of any taxpayer who objects to the assessment placed on his or  
 2544 her property (see s. 194.011(2)).

2545 (b) The right to petition the value adjustment board over  
 2546 objections to assessments, denial of exemption, denial of  
 2547 agricultural classification, denial of historic classification,  
 2548 denial of high-water recharge classification, disapproval of tax

2549 | deferral, and any penalties on deferred taxes imposed for  
 2550 | incorrect information willfully filed. Payment of estimated  
 2551 | taxes does not preclude the right of the taxpayer to challenge  
 2552 | his or her assessment (see ss. 194.011(3), 196.011(6) and  
 2553 | (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
 2554 | 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2555 | (c) The right to file a petition for exemption or  
 2556 | agricultural classification with the value adjustment board when  
 2557 | an application deadline is missed, upon demonstration of  
 2558 | particular extenuating circumstances for filing late (see ss.  
 2559 | 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

2560 | (d) The right to prior notice of the value adjustment  
 2561 | board's hearing date and the right to the hearing within 4 hours  
 2562 | of scheduled time (see s. 194.032(2)).

2563 | (e) The right to notice of date of certification of tax  
 2564 | rolls and receipt of property record card if requested (see ss.  
 2565 | 193.122(2) and (3) and 194.032(2)).

2566 | (f) The right, in value adjustment board proceedings, to  
 2567 | have all evidence presented and considered at a public hearing  
 2568 | at the scheduled time, to be represented by an attorney or  
 2569 | agent, to have witnesses sworn and cross-examined, and to  
 2570 | examine property appraisers or evaluators employed by the board  
 2571 | who present testimony (see ss. 194.034(1) (a) and (c) and (4),  
 2572 | and 194.035(2)).

2573 | (g) The right to be mailed a timely written decision by  
 2574 | the value adjustment board containing findings of fact and  
 2575 | conclusions of law and reasons for upholding or overturning the  
 2576 | determination of the property appraiser, and the right to

2577 advertised notice of all board actions, including appropriate  
 2578 narrative and column descriptions, in brief and nontechnical  
 2579 language (see ss. 194.034(2) and 194.037(3)).

2580 (h) The right at a public hearing on non-ad valorem  
 2581 assessments or municipal special assessments to provide written  
 2582 objections and to provide testimony to the local governing board  
 2583 (see ss. 197.3632(4)(c) and 170.08).

2584 (i) The right to bring action in circuit court to contest  
 2585 a tax assessment or appeal value adjustment board decisions to  
 2586 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
 2587 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2588 (3) THE RIGHT TO REDRESS.--

2589 (a) The right to discounts for early payment on all taxes  
 2590 and non-ad valorem assessments collected by the tax collector,  
 2591 the right to pay installment payments with discounts, and the  
 2592 right to pay delinquent personal property taxes under an  
 2593 installment payment program when implemented by the county tax  
 2594 collector (see ss. 197.162, 197.3632(8) and (10)(b)3.,  
 2595 197.222(1), and 197.4155).

2596 (b) The right, upon filing a challenge in circuit court  
 2597 and paying taxes admitted in good faith to be owing, to be  
 2598 issued a receipt and have suspended all procedures for the  
 2599 collection of taxes until the final disposition of the action  
 2600 (see s. 194.171(3)).

2601 (c) The right to have penalties reduced or waived upon a  
 2602 showing of good cause when a return is not intentionally filed  
 2603 late, and the right to pay interest at a reduced rate if the  
 2604 court finds that the amount of tax owed by the taxpayer is

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2605 greater than the amount the taxpayer has in good faith admitted  
 2606 and paid (see ss. 193.072(4) and 194.192(2)).

2607 (d) The right to a refund when overpayment of taxes has  
 2608 been made under specified circumstances (see ss. 193.1145(8)(e)  
 2609 and 197.182(1)).

2610 (e) The right to an extension to file a tangible personal  
 2611 property tax return upon making proper and timely request (see  
 2612 s. 193.063).

2613 (f) The right to redeem real property and redeem tax  
 2614 certificates at any time before full payment for a tax deed is  
 2615 made to the clerk of the court, including documentary stamps and  
 2616 recording fees ~~issued~~, and the right to have tax certificates  
 2617 canceled if sold where taxes had been paid or if other error  
 2618 makes it void or correctable. Property owners have the right to  
 2619 be free from contact by a certificateholder for 2 years after  
 2620 April 1 of the year the tax certificate is issued (see ss.  
 2621 197.432 (13) ~~(14)~~ and (14) ~~(15)~~, 197.442(1), 197.443, and  
 2622 197.472(1) and (8) ~~(7)~~).

2623 (g) The right of the taxpayer, property appraiser, tax  
 2624 collector, or the department, as the prevailing party in a  
 2625 judicial or administrative action brought or maintained without  
 2626 the support of justiciable issues of fact or law, to recover all  
 2627 costs of the administrative or judicial action, including  
 2628 reasonable attorney's fees, and of the department and the  
 2629 taxpayer to settle such claims through negotiations (see ss.  
 2630 57.105 and 57.111).

2631 (4) THE RIGHT TO CONFIDENTIALITY.--

2632 (a) The right to have information kept confidential,

2633 including federal tax information, ad valorem tax returns,  
 2634 social security numbers, all financial records produced by the  
 2635 taxpayer, Form DR-219 returns for documentary stamp tax  
 2636 information, and sworn statements of gross income, copies of  
 2637 federal income tax returns for the prior year, wage and earnings  
 2638 statements (W-2 forms), and other documents (see ss. 192.105,  
 2639 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2640 (b) The right to limiting access to a taxpayer's records  
 2641 by a property appraiser, the Department of Revenue, and the  
 2642 Auditor General only to those instances in which it is  
 2643 determined that such records are necessary to determine either  
 2644 the classification or the value of taxable nonhomestead property  
 2645 (see s. 195.027(3)).

2646  
 2647 Notwithstanding the right to information contained in this  
 2648 section, s. 197.122 applies, and it is the property owner's  
 2649 obligation to obtain the necessary information from the  
 2650 applicable governmental officials.

2651 Section 55. Paragraph (d) of subsection (3) of section  
 2652 194.011, Florida Statutes, is amended to read:

2653 194.011 Assessment notice; objections to assessments.--

2654 (3) A petition to the value adjustment board must be in  
 2655 substantially the form prescribed by the department.

2656 Notwithstanding s. 195.022, a county officer may not refuse to  
 2657 accept a form provided by the department for this purpose if the  
 2658 taxpayer chooses to use it. A petition to the value adjustment  
 2659 board shall describe the property by parcel number and shall be  
 2660 filed as follows:

2661 (d) The petition may be filed, as to valuation issues, at  
 2662 any time during the taxable year on or before the 25th day  
 2663 following the mailing of notice by the property appraiser as  
 2664 provided in subsection (1). With respect to an issue involving  
 2665 the denial of an exemption, an agricultural or high-water  
 2666 recharge classification application, an application for  
 2667 classification as historic property used for commercial or  
 2668 certain nonprofit purposes, or a deferral, the petition must be  
 2669 filed at any time during the taxable year on or before the 30th  
 2670 day following the mailing of the notice by the property  
 2671 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
 2672 196.193 or notice by the tax collector under s. 197.2425  
 2673 ~~197.253~~.

2674 Section 56. Subsection (1) of section 194.013, Florida  
 2675 Statutes, is amended to read:

2676 194.013 Filing fees for petitions; disposition; waiver.--

2677 (1) If so required by resolution of the value adjustment  
 2678 board, a petition filed pursuant to s. 194.011 shall be  
 2679 accompanied by a filing fee to be paid to the clerk of the value  
 2680 adjustment board in an amount determined by the board not to  
 2681 exceed \$15 for each separate parcel of property, real or  
 2682 personal, covered by the petition and subject to appeal.  
 2683 However, no such filing fee may be required with respect to an  
 2684 appeal from the disapproval of homestead exemption under s.  
 2685 196.151 or from the denial of tax deferral under s. 197.2425  
 2686 ~~197.253~~. Only a single filing fee shall be charged under this  
 2687 section as to any particular parcel of property despite the  
 2688 existence of multiple issues and hearings pertaining to such



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2689 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)  
 2690 or (f), a single filing fee shall be charged. Such fee shall be  
 2691 calculated as the cost of the special magistrate for the time  
 2692 involved in hearing the joint petition and shall not exceed \$5  
 2693 per parcel. Said fee is to be proportionately paid by affected  
 2694 parcel owners.

2695 Section 57. Subsection (12) of section 196.011, Florida  
 2696 Statutes, is amended to read:

2697 196.011 Annual application required for exemption.--

2698 (12) Notwithstanding subsection (1), when the owner of  
 2699 property otherwise entitled to a religious exemption from ad  
 2700 valorem taxation fails to timely file an application for  
 2701 exemption, and because of a misidentification of property  
 2702 ownership on the property tax roll the owner is not properly  
 2703 notified of the tax obligation by the property appraiser and the  
 2704 tax collector, the owner of the property may file an application  
 2705 for exemption with the property appraiser. The property  
 2706 appraiser must consider the application, and if he or she  
 2707 determines the owner of the property would have been entitled to  
 2708 the exemption had the property owner timely applied, the  
 2709 property appraiser must grant the exemption. Any taxes assessed  
 2710 on such property shall be canceled, and if paid, refunded. Any  
 2711 tax certificates outstanding on such property shall be canceled  
 2712 and refund made pursuant to s. 197.432 (11) ~~(10)~~.

2713 Section 58. Section 197.603, Florida Statutes, is created  
 2714 to read:

2715 197.603 Declaration of legislative findings and  
 2716 intent.--The legislature finds that the state has a strong

2717 interest in ensuring due process and public confidence in the  
 2718 uniform, fair, efficient, and accountable collection of property  
 2719 taxes by county tax collectors. Therefore, tax collectors shall  
 2720 be supervised by the Department of Revenue pursuant to s.  
 2721 195.022(1). Moreover, the Legislature intends that the property  
 2722 tax collection authorized by this chapter under s. 9(a), Art.  
 2723 VII of the State Constitution, be free from the influence or the  
 2724 appearance of influence of the local governments who levy  
 2725 property taxes and receive property tax revenues.

2726 Section 59. Sections 197.202, 197.242, 197.304, 197.3041,  
 2727 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
 2728 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
 2729 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
 2730 repealed.

2731 Section 60. This act shall take effect July 1, 2010.