

THE FLORIDA SENATE
2018 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HB 1383 — Tax Deed Sales

by Government Accountability Committee; Ways and Means Committee; Rep. Latvala (CS/SB 1504 by Community Affairs Committee and Senators Rouson and Rader)

Local ad valorem taxes are due on November 1 or as soon as the certified tax roll is received by the tax collector. Taxes become delinquent on April 1 of the following year or immediately upon the expiration of 60 days from the date the original tax notice was mailed, whichever is later. If ad valorem taxes are not paid by June 1 or the 60th day after the tax becomes delinquent, whichever is later, the tax collector advertises and sells tax certificates to pay the delinquency.

Two years after April 1 of the year in which the tax certificate was issued, and before the certificate expires, a certificateholder may apply for a tax deed with the tax collector. Certificateholders other than the county must pay all costs required by statute before the sale may occur, including the costs of any title search or abstract. The tax collector is responsible for notifying the clerk of the circuit court of the parties requiring notice of the pending tax deed sale. The costs to bring the property to sale are added to the opening bid on the property.

Once the tax deed sale is completed, any proceeds in excess of the opening bid are paid over to and distributed by the clerk, first to governmental entities and then to nongovernmental entities in priority. However, if the balance after the governmental liens have been paid is insufficient to cover the cost to notify possible claimants of the proceeds then the clerk may retain the entire balance as a service charge. Any unclaimed money is remitted to the state on behalf of persons entitled to notice of the tax deed sale.

CS/CS/HB 1383 clarifies the responsibilities of the tax certificateholder when applying for a tax deed, including the specific costs to pay. The bill requires tax collectors to contract with title companies or abstract companies to provide a property information report. Costs for property information reports will be added to the costs of sale. Additionally, the bill revises certain provisions regarding notice and distribution of surplus funds and makes certain technical changes.

If approved by the Governor, these provisions take effect July 1, 2018.

Vote: Senate 37-0; House 114-0