

20091580er

1
2 An act relating to ad valorem taxation; defining the
3 term "partial payment"; authorizing tax collectors to
4 accept partial payment of taxes under certain
5 circumstances; imposing a processing fee on a partial
6 tax payment; requiring a tax collector to mail a
7 notice of the remaining amount due after the payment
8 of a partial payment; providing a deadline for payment
9 of the remaining balance; authorizing a tax collector
10 to treat certain underpayment as full payment;
11 providing for the distribution of partial tax
12 payments; amending s. 197.343, F.S.; revising a tax
13 notice to warn taxpayers that a tax certificate will
14 be sold if their property taxes are not paid in full;
15 providing for a provision exempting property owned by
16 an educational institution from ad valorem taxation to
17 apply retroactively to January 1, 2005; providing an
18 effective date.

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

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22 Section 1. Partial payment of current year taxes.-

23 (1) As used in this section, the term "partial payment"
24 means a payment that is less than the full amount of taxes due.
25 The term does not include payments made pursuant to s. 194.171,
26 s. 196.295, s. 197.222, s. 197.252, or s. 197.303, Florida
27 Statutes.

28 (2) At the discretion of the tax collector, the tax
29 collector may accept one or more partial payments of any amount

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30 per parcel for payment of current taxes and assessments on real
31 property or tangible personal property as long as such payment
32 is made prior to the date of delinquency. The remaining amount
33 of tax due, when paid, must be paid in full.

34 (3) Each partial payment, less a \$10 processing fee payable
35 to the tax collector, shall be credited to the tax account. A
36 partial payment is not eligible for any applicable discount set
37 forth in s. 197.162, Florida Statutes. The taxpayer has the
38 responsibility to ensure that the remaining amount due is paid.

39 (4) Pursuant to s. 197.343, Florida Statutes, the tax
40 collector shall prepare and mail at least one notice with the
41 balance due. The tax collector shall mail the notice in the form
42 as he or she considers proper and necessary or as may be
43 required by rule of the department.

44 (5) Any remaining balance that is not paid before April 1
45 or the date of delinquency, becomes delinquent and shall be
46 handled in the same manner as any other unpaid taxes.

47 (6) At the tax collector's discretion, an underpayment of
48 \$10 or less may be deemed a payment in full, rather than a
49 partial payment.

50 (7) A partial payment shall be distributed in equal
51 proportion to all taxing districts and levying authorities
52 applicable to that account.

53 Section 2. Subsection (1) of section 197.343, Florida
54 Statutes, is amended to read:

55 197.343 Tax notices; additional notice required.—

56 (1) An additional tax notice shall be mailed by April 30 to
57 each taxpayer whose payment has not been received. The notice
58 shall include a description of the property and the following

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59 statement: If the taxes for(year)..... on your property
60 are not paid in full, a tax certificate will be sold for the
61 delinquent ~~these~~ taxes, and your property may be sold at a
62 future date. Contact the tax collector's office at once.

63 Section 3. The amendment to s. 196.192, Florida Statutes,
64 made by section 2 of chapter 2008-193, Laws of Florida, shall
65 operate retroactively to January 1, 2005.

66 Section 4. This act shall take effect July 1, 2009.