

THE FLORIDA SENATE  
2011 SUMMARY OF LEGISLATION PASSED  
**Committee on Community Affairs**

**CS/SB 478 — Property Taxation**

by Budget Subcommittee on Finance and Tax; and Senator Thrasher

This bill revises, updates and consolidates provisions of chapter 197 of the Florida Statutes relating to tax collections, sales and liens in order to conform to present day collection technology methods. The bill tolls the statute of limitations relating to proceedings involving tax lien certificates or tax deeds to the period of intervening bankruptcy. The bill amends requirements for tax deed applications and the purchase of tax certificates to provide definitions and include interest, fees, and costs in the face value of the certificate. The bill provides for electronic notice, programs, sales, and fees. The bill also authorizes tax collectors to issue certificates of correction to the tax rolls for uncollectable personal property accounts. The bill consolidates provisions relating to the payment of deferred taxes.

If approved by the Governor, these provisions take effect July 1, 2011.

*Vote: Senate 38-0; House 114-0*