

By Senator Myers

27-1002-98

See HB 3347

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A bill to be entitled
An act relating to advertisement of real
property with delinquent taxes; amending ss.
197.402 and 197.403, F.S.; reducing the number
of times such advertisement must be made;
providing an effective date.

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

Section 1. Subsection (3) of section 197.402, Florida
Statutes, is amended to read:

197.402 Advertisement of real or personal property
with delinquent taxes.--

(3) Except as provided in s. 197.432(4), on or before
June 1 or the 60th day after the date of delinquency,
whichever is later, the tax collector shall advertise one time
~~once each week for 3 weeks~~ and shall sell tax certificates on
all real property with delinquent taxes. The tax collector
shall make a list of such properties in the same order in
which the lands were assessed, specifying the amount due on
each parcel, including interest at the rate of 18 percent per
year from the date of delinquency to the date of sale; the
cost of advertising; and the expense of sale. The advertising
required by this subsection shall occur at least 21 days prior
to the tax certificate sale.

Section 2. Section 197.403, Florida Statutes, is
amended to read:

197.403 Publisher to furnish copy of advertisement to
tax collector; proof of publication; fees.--The newspaper
publishing the notice of a tax sale shall transmit by mail a
copy of the paper containing the ~~each~~ notice to the tax

1 collector within 10 days after ~~the last required~~ publication.
2 When the publication of the tax sale notice is completed as
3 provided by law, the publisher shall make an affidavit, in the
4 form prescribed by the department, which shall be delivered to
5 the tax collector and annexed to the report of certificates
6 sold for taxes as provided by s. 197.432(8).

7 Section 3. This act shall take effect January 1 of the
8 year following the year of enactment.

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HOUSE SUMMARY

Reduces from three times to once the number of times real
property with delinquent taxes must be advertised before
the tax certificate sale.