

By Senator Ostalkiewicz

12-1533-98

1 A bill to be entitled
2 An act relating to ad valorem taxation (RAB);
3 amending s. 193.075, F.S.; providing for
4 certain recreation vehicle-type units to be
5 considered mobile homes for purposes of ad
6 valorem taxation; amending s. 197.162, F.S.;
7 providing for discounts on early tax payments;
8 amending s. 197.182, F.S.; providing for
9 automatic refunds of overpayments of tax
10 greater than \$5; amending s. 197.243, F.S.;
11 redefining the term "household" to exclude
12 boarders and renters; amending s. 197.252,
13 F.S.; providing a formula for estimating
14 household income; amending s. 197.253, F.S.;
15 providing for notification by the property
16 appraiser concerning homestead status; amending
17 s. 197.332, F.S.; providing for collection of
18 penalties, interest, and costs for delinquent
19 taxes; amending s. 197.344, F.S.; providing for
20 tax notices for lienholders, trustees, and
21 vendees; amending s. 197.402, F.S.; providing
22 for advertisement of the address of delinquent
23 taxpayers; amending s. 197.413, F.S.; providing
24 for advertising costs to be added to tax
25 warrants; amending s. 197.432, F.S.;
26 prescribing conditions for bidding on tax
27 certificates; amending s. 197.443, F.S.;
28 providing for recouping costs of advertising
29 void tax certificates; providing for
30 cancellation of tax certificates at the request
31 of the owner; amending s. 197.542, F.S.;

1 authorizing the clerk to refuse certain bids
2 for lands sold at public auction; creating s.
3 197.4325, F.S.; providing a procedure for
4 handling bad checks received for payment of
5 taxes or tax certificates; providing an
6 effective date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Subsection (3) is added to section 193.075,
11 Florida Statutes, to read:

12 193.075 Mobile homes.--

13 (3) For purposes of this section, the term "mobile
14 home" includes vehicular units defined as recreational
15 vehicle-type units in s. 320.01.

16 Section 2. Section 197.162, Florida Statutes, is
17 amended to read:

18 197.162 Discounts; amount and time.--On all taxes
19 assessed on the county tax rolls and collected by the county
20 tax collector, discounts for early payment thereof shall be at
21 the rate of 4 percent in the month of November or at any time
22 within 30 days after the mailing of the original tax notice; 3
23 percent in the month of December; 2 percent in the following
24 month of January; 1 percent in the following month of
25 February; and zero percent in the following month of March or
26 within 30 days prior to the date of delinquency if the date of
27 delinquency is after April 1. When a taxpayer makes a request
28 to have the original tax notice corrected, the discount rate
29 for early payment applicable at the time the request for
30 correction is made shall apply for 30 days after the mailing
31 of the corrected tax notice. A discount shall apply at the

1 rate of 4 percent for 30 days after the mailing of a tax
2 notice resulting from the action of a value adjustment board.
3 Thereafter, the regular discount periods shall apply.For the
4 purposes of this section, when a discount period ends on a
5 Saturday, Sunday, or legal holiday, the discount period shall
6 be extended to the next working day, if payment is delivered
7 to a designated collection office of the tax collector.

8 Section 3. Paragraph (b) of subsection (1) and
9 subsection (3) of section 197.182, Florida Statutes, are
10 amended to read:

11 197.182 Department of Revenue to pass upon and order
12 refunds.--

13 (1)

14 (b) Those refunds that ~~which~~ have been ordered by a
15 court and those refunds that ~~which~~ do not result from changes
16 made in the assessed value on a tax roll certified to the tax
17 collector shall be made directly by the tax collector without
18 order from the department and shall be made from undistributed
19 funds without approval of the various taxing authorities.
20 Overpayments in the amount of \$5 or less may be retained by
21 the tax collector unless a written claim for a refund is
22 received from the taxpayer. Overpayments over \$5 resulting
23 from taxpayer error, if determined within the 4-year period of
24 limitation, are to be automatically refunded to the taxpayer.
25 Such refunds do not require approval from the department.

26 (3) A refund ordered by the department pursuant to
27 this section shall be made by the tax collector in one
28 aggregate amount composed of all the pro rata shares of the
29 several taxing authorities concerned, except that a partial
30 refund is allowed when one or more of the taxing authorities
31 concerned do not have funds currently available to pay their

1 pro rata shares of the refund and this would cause an
2 unreasonable delay in the total refund. A statement by the
3 tax collector explaining the refund shall accompany the refund
4 payment. When taxes become delinquent as a result of a refund
5 pursuant to subparagraph (1)(a)4., the tax collector shall
6 notify the property owner that the taxes have become
7 delinquent and that a tax certificate will be sold if the
8 taxes are not paid within 30 days after the date of
9 delinquency.

10 Section 4. Subsection (1) of section 197.243, Florida
11 Statutes, is amended to read:

12 197.243 Definitions.--

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

17 Section 5. Paragraph (c) of subsection (2) of section
18 197.252, Florida Statutes, is amended to read:

19 197.252 Homestead tax deferral.--

20 (2)

21 (c) The household income of an applicant who applies
22 for a tax deferral before the end of the calendar year in
23 which the taxes and non-ad valorem assessments are assessed
24 shall be for the current year, adjusted to reflect estimated
25 income for the full calendar year period. The estimate of a
26 full year's household income shall be made by multiplying the
27 household income received to the date of application by a
28 fraction, the numerator being 365 and the denominator being
29 the number of days expired in the calendar year to the date of
30 application.

31

1 Section 6. Subsection (7) is added to section 197.253,
2 Florida Statutes, to read:

3 197.253 Homestead tax deferral; application.--

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

8 Section 7. Section 197.332, Florida Statutes, is
9 amended to read:

10 197.332 Duties of tax collectors.--The tax collector
11 has the authority and obligation to collect all taxes as shown
12 on the tax roll, plus accumulated penalty, interest, and
13 costs,by the date of delinquency or to collect delinquent
14 taxes, penalties, interest, and costs,by sale of tax
15 certificates on real property and by seizure and sale of
16 personal property. The tax collector shall be allowed to
17 collect reasonable attorney's fees and court costs in actions
18 on proceedings to recover delinquent taxes, penalties,
19 interest, and costs.

20 Section 8. Paragraph (c) of subsection (1) and
21 subsection (2) of section 197.344, Florida Statutes, are
22 amended to read:

23 197.344 Lienholders; receipt of notices and delinquent
24 taxes.--

25 (1) When requested in writing, a tax notice shall be
26 mailed according to the following procedures:

27 (c) Upon request by a vendee of an unrecorded or
28 recorded contract for deed, the tax collector shall mail a
29 duplicate notice to such vendee. The tax collector may
30 establish cut-off dates, periods for updating the list, and
31 any other reasonable requirements to ensure that the tax

1 notices are mailed to the proper party on time. The trustee or
2 vendee shall submit the written request annually by a date
3 determined by the tax collector.

4 (2) On or before May 1 of each year, the holder or
5 mortgagee of an unsatisfied mortgage, lienholder, or vendee
6 under a contract for deed, upon filing with the tax collector
7 a description of land encumbered by a recorded mortgage and
8 paying a service charge of \$2, may request and receive
9 information concerning any delinquent taxes appearing on the
10 current tax roll and certificates issued on the described
11 mortgaged land. Upon receipt of such request, the tax
12 collector shall furnish the following information to the
13 mortgagee within 60 days following the tax certificate sale:

14 (a) The description of property on which certificates
15 were sold as requested by the mortgagee.

16 (b) The number of each certificate issued and to whom.

17 (c) The face amount of each certificate.

18 (d) The cost for redemption of each certificate.

19 Section 9. Subsection (2) of section 197.402, Florida
20 Statutes, is amended to read:

21 197.402 Advertisement of real or personal property
22 with delinquent taxes.--

23 (2) Within 45 days after the personal property taxes
24 become delinquent, the tax collector shall advertise a list of
25 the names and addresses of delinquent personal property
26 taxpayers and the amount of tax due by each. The advertisement
27 shall include a notice that all personal property taxes are
28 drawing interest at the rate of 18 percent per year and that,
29 unless the delinquent taxes are paid, warrants will be issued
30 thereon pursuant to s. 197.413 and the tax collector will
31 apply to the circuit court for an order directing levy upon

1 and seizure of the personal property of the taxpayer for the
2 unpaid taxes.

3 Section 10. Subsection (1) of section 197.413, Florida
4 Statutes, is amended to read:

5 197.413 Delinquent personal property taxes; warrants;
6 court order for levy and seizure of personal property;
7 seizure; fees of tax collectors.--

8 (1) Prior to May 1 of each year immediately following
9 the year of assessment, the tax collector shall prepare a list
10 of the unpaid personal property taxes containing the names and
11 addresses of the taxpayers and the property subject to the tax
12 as the same appear on the tax roll. Prior to April 30 of the
13 next year, the tax collector shall prepare warrants against
14 the delinquent taxpayers providing for the levy upon, and
15 seizure of, tangible personal property. The cost of
16 advertising delinquent tax shall be added to the tax warrant.
17 The tax collector is not required to issue warrants if
18 delinquent taxes are less than \$50. However, such taxes shall
19 remain due and payable.

20 Section 11. Subsection (6) of section 197.432, Florida
21 Statutes, is amended to read:

22 197.432 Sale of tax certificates for unpaid taxes.--

23 (6) The tax collector shall require immediate payment
24 of a reasonable deposit from any person who wishes to bid for
25 a tax certificate ~~to whom a certificate may be struck off, and~~
26 ~~the failure to pay such deposit shall cause the bid to be~~
27 ~~canceled.~~ A person who fails or refuses to pay any bid made
28 by, or on behalf of, him or her is not entitled to bid or have
29 any other bid accepted or enforced by the tax collector until
30 a new deposit of 100 percent of the amount of estimated
31 purchases has been paid to the tax collector.When tax

1 certificates are ready for issuance, the tax collector shall
2 notify each person to whom a certificate was struck off that
3 the certificate is ready for issuance and payment must be made
4 within 48 hours from the mailing of such notice or the deposit
5 shall be forfeited and the bid canceled. In any event,
6 payment shall be made before delivery of the certificate by
7 the tax collector.

8 Section 12. Subsection (2) of section 197.443, Florida
9 Statutes, is amended to read:

10 197.443 Cancellation of void tax certificates;
11 correction of tax certificates; procedure.--

12 (2) The holder of a tax certificate who pays, redeems,
13 or causes to be corrected or to be canceled and surrendered by
14 any other tax certificates, or pays any subsequent and omitted
15 taxes or costs, in connection with the foreclosure of a tax
16 certificate or tax deed, and when such other certificates or
17 such subsequent and omitted taxes are void or corrected for
18 any reason, the person paying, redeeming, or causing to be
19 corrected or to be canceled and surrendered the other tax
20 certificates or paying the other subsequent and omitted taxes
21 is entitled to obtain the return of the amount paid therefor.

22 (a) The county officer or taxing authority, as the
23 case may be, which causes an error that results in the
24 issuance of a void tax certificate shall be charged for the
25 costs of advertising incurred in the sale of the tax
26 certificate.

27 (b) When the owner of a tax certificate requests that
28 the certificate be canceled for any reason but does not seek a
29 refund, the tax collector shall cancel the tax certificate and
30 a refund shall not be processed. The tax collector shall
31 require the owner of the tax certificate to execute a written

1 statement that he or she is the holder of the tax certificate,
2 that he or she wishes the certificate to be canceled, and that
3 a refund is not expected and is not to be made.

4 Section 13. Subsection (1) of section 197.542, Florida
5 Statutes, is amended to read:

6 197.542 Sale at public auction.--

7 (1) The lands advertised for sale to the highest
8 bidder as a result of an application filed under s. 197.502
9 shall be sold at public auction by the clerk of the circuit
10 court, or his or her deputy, of the county where the lands are
11 located on the date, at the time, and at the location as set
12 forth in the published notice, which shall be during the
13 regular hours the clerk's office is open. At the time and
14 place, the clerk shall read the notice of sale and shall offer
15 the lands described in the notice for sale to the highest
16 bidder for cash at public outcry. The amount required to
17 redeem the tax certificate, plus the amounts paid by the
18 holder to the clerk of the circuit court in charges for costs
19 of sale, redemption of other tax certificates on the same
20 lands, and all other costs to the applicant for tax deed, plus
21 interest thereon at the rate of 1.5 percent per month for the
22 period running from the month after the date of application
23 for the deed through the month of sale and costs incurred for
24 the service of notice provided for in s. 197.522(2), shall be
25 considered the bid of the certificateholder for the property.
26 However, if the land to be sold is assessed on the latest tax
27 roll as homestead property, the bid of the certificateholder
28 shall be increased to include an amount equal to one-half of
29 the assessed value of the homestead property as required by s.
30 197.502. If there are no higher bids, the land shall be
31 struck off and sold to the certificateholder. If there are

1 other bids, the certificateholder shall have the right to bid
2 as others present may bid, and the property shall be struck
3 off and sold to the highest bidder. The clerk may refuse to
4 recognize the bid of any person who has previously bid and
5 refused, for any reason, to honor such bid.

6 Section 14. Section 197.4325, Florida Statutes, is
7 created to read:

8 197.4325 Procedure when checks received for payment of
9 taxes or tax certificates are dishonored.--

10 (1)(a) Within 10 days after a check received by the
11 tax collector for payment of taxes is dishonored, the tax
12 collector shall notify the maker of the check that the check
13 has been dishonored. The tax collector shall cancel the
14 official receipt issued for the dishonored check and shall
15 make an entry on the tax roll that the receipt was canceled
16 because of a dishonored check. Where practicable, the tax
17 collector shall make a reasonable effort to collect the moneys
18 due before canceling the receipt.

19 (b) The tax collector shall retain a copy of the
20 canceled tax receipt and the dishonored check for the period
21 of time required by law.

22 (2)(a) When a check received by the tax collector for
23 the purchase of a tax certificate is dishonored and the
24 certificate has not been delivered to the bidder, the tax
25 collector shall retain the deposit and resell the tax
26 certificate. If the certificate has been delivered to the
27 bidder, the tax collector shall notify the department, and,
28 upon approval by the department, the certificate shall be
29 canceled and resold.

30
31

1 (b) When a bidder's deposit is forfeited the tax
2 collector shall retain the deposit and resell the tax
3 certificate.

4 1. If the tax certificate sale has adjourned, the tax
5 collector shall readvertise the tax certificate to be resold.
6 When the bidder's deposit is forfeited and the certificate is
7 readvertised, the deposit shall be used to pay the advertising
8 fees before other costs or charges are imposed. Any portion of
9 the bidder's forfeit deposit that remains after advertising
10 and other costs or charges have been paid shall be deposited
11 by the tax collector into his or her official office account.
12 If the tax collector fails to require a deposit and tax
13 certificates are resold, the advertising charges required for
14 the second sale shall not be added to the face value of the
15 tax certificate.

16 2. If the tax certificate sale has not been adjourned,
17 the tax collector shall add the certificates to be resold to
18 the sale list and continue the sale until all tax certificates
19 are sold.

20 Section 15. This act shall take effect July 1, 1998.

21
22 *****

23 SENATE SUMMARY

24 Revises varied provisions relating to ad valorem
25 taxation, including provisions relating to tax liability
26 of recreation vehicle-type units, discounts on early tax
27 payments, automatic refund of certain overpayments,
28 excluding boarders and renters from the definition of
29 household, estimation of household income, notification
30 of homestead status, collection of penalties, interest,
31 and costs for delinquent taxes, advertising the address
 of delinquent taxpayers, inclusion of advertising costs
 in tax warrants, conditions for bidding on tax
 certificates, recoupment of costs of advertising void tax
 certificates, refusal of certain bids for lands sold at
 public auction, and handling bad checks given for taxes
 or tax certificates.