

By the Committee on Ways and Means; and Senator Ostalkiewicz

301-2066B-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. 197.413, F.S.; providing
22 for advertising costs to be added to delinquent
23 taxes at the time of advertising; amending s.
24 197.432, F.S.; prescribing conditions for
25 bidding on tax certificates; amending s.
26 197.443, F.S.; providing for recouping costs of
27 advertising void tax certificates; providing
28 for cancellation of tax certificates at the
29 request of the owner; amending s. 197.542,
30 F.S.; authorizing the clerk to refuse certain
31 bids for lands sold at public auction; creating

1 s. 197.4325, F.S.; providing a procedure for
2 handling bad checks received for payment of
3 taxes or tax certificates; providing an
4 effective date.

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

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8 Section 1. Section 193.075, Florida Statutes, is
9 amended to read:

10 193.075 Mobile homes and recreational vehicles--

11 (1) A mobile home shall be taxed as real property if
12 the owner of the mobile home is also the owner of the land on
13 which the mobile home is permanently affixed. A mobile home
14 shall be considered permanently affixed if it is tied down and
15 connected to the normal and usual utilities. However, this
16 provision does not apply to a mobile home, or any appurtenance
17 thereto, that is being held for display by a licensed mobile
18 home dealer or a licensed mobile home manufacturer and that is
19 not rented or occupied. A mobile home that is taxed as real
20 property shall be issued an "RP" series sticker as provided in
21 s. 320.0815.

22 (2) A mobile home that is not taxed as real property
23 shall have a current license plate properly affixed as
24 provided in s. 320.08(11). Any such mobile home without a
25 current license plate properly affixed shall be presumed to be
26 tangible personal property.

27 (3) A recreational vehicle shall be taxed as real
28 property if the owner of the recreational vehicle is also the
29 owner of the land on which the vehicle is permanently affixed.
30 A recreational vehicle shall be considered permanently affixed
31 if it is connected to the normal and usual utilities and if it

1 is tied down or it is attached or affixed in such a way that
2 it cannot be removed without material or substantial damage to
3 the recreational vehicle. Except when the mode of attachment
4 or affixation is such that the recreational vehicle cannot be
5 removed without material or substantial damage to the
6 recreational vehicle or the real property, the intent of the
7 owner to make the recreational vehicle permanently affixed
8 shall be determinative. A recreational vehicle that is taxed
9 as real property must be issued an "RP" series sticker as
10 provided in s. 320.0815.

11 (4) A recreational vehicle that is not taxed as real
12 property must have a current license plate properly affixed as
13 provided in s. 320.08(9). Any such recreational vehicle
14 without a current license plate properly affixed is presumed
15 to be tangible personal property.

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.

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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 by the date of delinquency or to collect
13 delinquent taxes, interest, and costs, by sale of tax
14 certificates on real property and by seizure and sale of
15 personal property. The tax collector shall be allowed to
16 collect reasonable attorney's fees and court costs in actions
17 on proceedings to recover delinquent taxes, interest, and
18 costs.

19 Section 8. Subsections (1) and (2) of section 197.344,
20 Florida Statutes, are amended to read:

21 197.344 Lienholders; receipt of notices and delinquent
22 taxes.--

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

25 (a) Upon request by any taxpayer aged 60 or over, the
26 tax collector shall mail the tax notice to a third party
27 designated by the taxpayer. A duplicate copy of the notice
28 shall be mailed to the taxpayer.

29 (b) Upon request by a mortgagee stating that the
30 mortgagee is the trustee of an escrow account for ad valorem
31 taxes due on the property, the tax notice shall be mailed to

1 such trustee. When the original tax notice is mailed to such
2 trustee, the tax collector shall mail a duplicate notice to
3 the owner of the property with the additional statement that
4 the original has been sent to the trustee.

5 (c) Upon request by a vendee of an unrecorded or
6 recorded contract for deed, the tax collector shall mail a
7 duplicate notice to such vendee.

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9 The tax collector may establish cut-off dates, periods for
10 updating the list, and any other reasonable requirements to
11 ensure that the tax notices are mailed to the proper party on
12 time.

13 (2) On or before May 1 of each year, the holder or
14 mortgagee of an unsatisfied mortgage, lienholder, or vendee
15 under a contract for deed, upon filing with the tax collector
16 a description of land so ~~encumbered by a recorded mortgage~~ and
17 paying a service charge of \$2, may request and receive
18 information concerning any delinquent taxes appearing on the
19 current tax roll and certificates issued on the described
20 ~~mortgaged~~ land. Upon receipt of such request, the tax
21 collector shall furnish the following information ~~to the~~
22 ~~mortgagee~~ within 60 days following the tax certificate sale:

23 (a) The description of property on which certificates
24 were sold ~~as requested by the mortgagee.~~

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

26 (c) The face amount of each certificate.

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

28 Section 9. Subsection (1) of section 197.413, Florida
29 Statutes, is amended to read:

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1 197.413 Delinquent personal property taxes; warrants;
2 court order for levy and seizure of personal property;
3 seizure; fees of tax collectors.--

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

16 Section 10. Subsection (6) of section 197.432, Florida
17 Statutes, is amended to read:

18 197.432 Sale of tax certificates for unpaid taxes.--

19 (6) The tax collector shall require immediate payment
20 of a reasonable deposit from any person who wishes to bid for
21 a tax certificate ~~to whom a certificate may be struck off, and~~
22 ~~the failure to pay such deposit shall cause the bid to be~~
23 ~~canceled.~~ A person who fails or refuses to pay any bid made
24 by, or on behalf of, him or her is not entitled to bid or have
25 any other bid accepted or enforced by the tax collector until
26 a new deposit of 100 percent of the amount of estimated
27 purchases has been paid to the tax collector.When tax
28 certificates are ready for issuance, the tax collector shall
29 notify each person to whom a certificate was struck off that
30 the certificate is ready for issuance and payment must be made
31 within 48 hours from the mailing of such notice or the deposit

1 shall be forfeited and the bid canceled. In any event,
2 payment shall be made before delivery of the certificate by
3 the tax collector.

4 Section 11. Subsection (2) of section 197.443, Florida
5 Statutes, is amended to read:

6 197.443 Cancellation of void tax certificates;
7 correction of tax certificates; procedure.--

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

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

23 (b) When the owner of a tax certificate requests that
24 the certificate be canceled for any reason but does not seek a
25 refund, the tax collector shall cancel the tax certificate and
26 a refund shall not be processed. The tax collector shall
27 require the owner of the tax certificate to execute a written
28 statement that he or she is the holder of the tax certificate,
29 that he or she wishes the certificate to be canceled, and that
30 a refund is not expected and is not to be made.

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1 Section 12. Subsection (1) of section 197.542, Florida
2 Statutes, is amended to read:

3 197.542 Sale at public auction.--

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

1 recognize the bid of any person who has previously bid and
2 refused, for any reason, to honor such bid.

3 Section 13. Section 197.4325, Florida Statutes, is
4 created to read:

5 197.4325 Procedure when checks received for payment of
6 taxes or tax certificates are dishonored.--

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

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

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

27 (b) When a bidder's deposit is forfeited the tax
28 collector shall retain the deposit and resell the tax
29 certificate.

30 1. If the tax certificate sale has adjourned, the tax
31 collector shall readvertise the tax certificate to be resold.

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

11 2. If the tax certificate sale has not been adjourned,
12 the tax collector shall add the certificates to be resold to
13 the sale list and continue the sale until all tax certificates
14 are sold.

15 Section 14. This act shall take effect July 1, 1998.

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 SB 1686

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21 The committee substitute deletes the requirement that the
22 addresses of delinquent personal property taxpayers be
23 advertised.

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