

Bill No. SB 2222

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Forman moved the following amendment:

Senate Amendment (with title amendment)

On page 2, between lines 6 and 7,

insert:

Section 2. Section 197.4155, Florida Statutes, is created to read:

197.4155 Delinquent personal property taxes; installment payment program.--

(1) A county tax collector may implement an installment payment program for the payment of delinquent personal property taxes. If implemented, the program must be available, upon application to the tax collector, to each delinquent personal property taxpayer whose delinquent personal property taxes exceed \$1,000. The tax collector shall require each taxpayer who requests to participate in the program to submit an application on a form prescribed by the tax collector which, at a minimum, must include the name, address, a description of the property subject to personal property taxes, and the amount of the personal property taxes

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1 owed by the taxpayer.

2 (2) Within 10 days after a taxpayer who owes
3 delinquent personal property taxes submits the required
4 application, the tax collector shall prescribe an installment
5 payment plan for the full payment of the taxpayer's delinquent
6 personal property taxes, including any delinquency charges,
7 interest, and costs allowed by this chapter. The plan must be
8 in writing and must be delivered to the taxpayer after it is
9 prescribed. At the time the plan is developed, the tax
10 collector may consider a taxpayer's current and anticipated
11 future ability to pay over the time period of a potential
12 installment payment plan. The plan must provide that if the
13 taxpayer does not follow the payment terms or fails to timely
14 file returns or pay current obligations after the date of the
15 payment plan, the taxpayer will be considered delinquent under
16 the terms of the plan, and any unpaid balance of tax, penalty,
17 or interest scheduled in the payment plan will be due and
18 payable immediately. The plan must also provide that unpaid
19 tax amounts bear interest as provided by law. In prescribing
20 such an installment payment plan, the tax collector may
21 exercise flexibility as to the dates, amounts, and number of
22 payments to collect all delinquent personal property taxes
23 owed by the taxpayer, except that the plan must provide for
24 the full satisfaction of all amounts owed by the taxpayer by
25 no later than 3 years after the due date of the first payment
26 under the plan.

27 (3) If a tax warrant is issued under s. 197.413
28 against a delinquent taxpayer who is participating in an
29 installment payment plan under this section, the tax warrant
30 is unenforceable as long as the taxpayer is neither delinquent
31 under the terms of the installment payment plan nor attempting

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1 to remove or dispose of the personal property that is subject
 2 to the tax warrant.

3 (4) If the amounts due under the installment payment
 4 plan are not paid in full in accordance with the terms of the
 5 plan, the tax collector may use all enforcement methods
 6 available under the law.

7 Section 3. Subsection (10) of section 197.432, Florida
 8 Statutes, is amended, and subsection (14) is added to said
 9 section, to read:

10 197.432 Sale of tax certificates for unpaid taxes.--

11 (10) Any tax certificates issued pursuant to this
 12 section after January 1, 1977, which are void due to an error
 13 of the property appraiser, the tax collector, any other county
 14 official, or any municipal official and which are subsequently
 15 canceled, or which are corrected, pursuant to this chapter or
 16 chapter 196 shall earn interest at the rate of 8 percent per
 17 year, simple interest, or the rate of interest bid at the tax
 18 certificate sale, whichever is less, calculated from the date
 19 the certificate was purchased until the date the refund is
 20 ordered. Refunds made on tax certificates that are corrected
 21 or void shall be processed in accordance with the procedure
 22 set forth in s. 197.182, except that the 4-year time period
 23 provided for in s. 197.182(1)(c) does not apply to or bar
 24 refunds resulting from correction or cancellation of
 25 certificates and release of tax deeds as authorized herein.

26 (14) The holder of a tax certificate may not directly,
 27 through an agent, or otherwise initiate contact with the owner
 28 of property upon which he or she holds a tax certificate to
 29 encourage or demand payment.

30 (15) Any holder of a tax certificate who initiates, or
 31 whose agent initiates, contact with the property owner upon

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1 which he or she holds a certificate encouraging or demanding
2 payment may be barred by the tax collector from bidding at a
3 tax certificate sale. Unfair or deceptive contact by the
4 holder of a tax certificate to a property owner to obtain
5 payment is an unfair and deceptive trade practice, as
6 referenced in s. 501.204(1), regardless of whether the holder
7 of the tax certificate redeems the tax certificate. Such
8 unfair or deceptive contact is actionable under ss.
9 501.2075-501.211. If the holder of the tax certificate later
10 redeems the certificate in reliance on the deceptive or unfair
11 practice, the unfair or deceptive contact is actionable under
12 applicable laws prohibiting fraud.

13 Section 4. Effective upon becoming law, section
14 200.069, Florida Statutes, is amended to read:

15 200.069 Notice of proposed property taxes and ~~adopted~~
16 non-ad valorem assessments.--Pursuant to s. 200.065(2)(b), the
17 property appraiser, in the name of the taxing authorities and
18 local governing boards levying non-ad valorem assessments
19 within his or her jurisdiction and at the expense of the
20 county, shall prepare and deliver by first-class mail to each
21 taxpayer to be listed on the current year's assessment roll a
22 notice of proposed property taxes, which notice shall be in
23 substantially the following form. Notwithstanding the
24 provisions of s. 195.022, no county officer shall use a form
25 other than that provided by the department for this purpose,
26 except as provided in subsection (11) and s. 200.065(13).

27 (1) The notice shall read:

28

29 NOTICE OF PROPOSED PROPERTY TAXES

30 DO NOT PAY--THIS IS NOT A BILL

31

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1 The taxing authorities which levy property taxes
2 against your property will soon hold PUBLIC HEARINGS to adopt
3 budgets and tax rates for the next year.

4 The purpose of these PUBLIC HEARINGS is to receive
5 opinions from the general public and to answer questions on
6 the proposed tax change and budget PRIOR TO TAKING FINAL
7 ACTION.

8 Each taxing authority may AMEND OR ALTER its proposals
9 at the hearing.

10
11 (2) The notice shall further contain information
12 applicable to the specific parcel in question. The
13 information shall be in columnar form. There shall be five
14 column headings which shall read: "Taxing Authority," "Your
15 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED
16 Budget Change is Made," "A Public Hearing on the Proposed
17 Taxes and Budget Will be Held:", and "Your Taxes This Year IF
18 NO Budget Change is Made."

19 (3) There shall be under each column heading an entry
20 for the county; the school district levy required pursuant to
21 s. 236.02(6); other operating school levies; the municipality
22 or municipal service taxing unit or units in which the parcel
23 lies, if any; the water management district levying pursuant
24 to s. 373.503; a single entry for other independent special
25 districts in which the parcel lies, if any, except as provided
26 in subsection (11); and a single entry for all voted levies
27 for debt service applicable to the parcel, if any.

28 (4) For each entry listed in subsection (3), there
29 shall appear on the notice the following:

30 (a) In the first column, a brief, commonly used name
31 for the taxing authority or its governing body. The entry in

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1 the first column for the levy required pursuant to s.
 2 236.02(6) shall be "By State Law." The entry for other
 3 operating school district levies shall be "By Local Board."
 4 Both school levy entries shall be indented and preceded by the
 5 notation "Public Schools:". The entry in the first column for
 6 independent special districts other than the water management
 7 district shall be "Independent Special Districts," except as
 8 provided in subsection (11). For voted levies for debt
 9 service, the entry shall be "Voter Approved Debt Payments."

10 (b) In the second column, the gross amount of ad
 11 valorem taxes levied against the parcel in the previous year.
 12 If the parcel did not exist in the previous year, the second
 13 column shall be blank.

14 (c) In the third column, the gross amount of ad
 15 valorem taxes proposed to be levied in the current year, which
 16 amount shall be based on the proposed millage rates provided
 17 to the property appraiser pursuant to s. 200.065(2)(b) or, in
 18 the case of voted levies for debt service, the millage rate
 19 previously authorized by referendum, and the taxable value of
 20 the parcel as shown on the current year's assessment roll.

21 (d) In the fourth column, the date, the time, and a
 22 brief description of the location of the public hearing
 23 required pursuant to s. 200.065(2)(c). However:

24 1. No entry shall be made in the fourth column for the
 25 line showing independent special districts other than water
 26 management districts if that line represents more than one
 27 district;

28 2. For the line showing voted levies for debt service
 29 pursuant to paragraph (a), the following statement shall
 30 appear: "Includes debt of ...(list of brief, commonly used
 31 names for each taxing authority whose debt service levy is

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1 included on this line)..."; and

2 3. For the line showing totals, the following
3 statement shall appear: "For details on independent special
4 districts and voter-approved debt, contact your Tax Collector
5 at ...(phone number)...." If the option in subsection (11) is
6 utilized, the phrase "independent special districts and" shall
7 be deleted.

8 (e) In the fifth column, the gross amount of ad
9 valorem taxes which would apply to the parcel in the current
10 year if each taxing authority were to levy the rolled-back
11 rate computed pursuant to s. 200.065(1) or, in the case of
12 voted levies for debt service, the amount previously
13 authorized by referendum.

14 (f) For special assessments collected utilizing the ad
15 valorem method pursuant to s. 197.363, the previous year's
16 assessment amount shall be added to the ad valorem taxes shown
17 in the second and fifth columns, and the amount proposed to be
18 imposed for the current year shall be added to the ad valorem
19 taxes shown in the third column.

20 (5) The amounts shown on each line preceding the entry
21 for voted levies for debt service shall include the sum of all
22 ad valorem levies of the applicable unit of local government
23 for operating purposes, including those of dependent special
24 districts (except for municipal service taxing units, which
25 shall be listed on the line for municipalities), and all
26 nonvoted or nondebt service special assessments imposed by the
27 applicable unit of local government to be collected utilizing
28 the ad valorem method. Voted levies for debt service for all
29 units of local government shall be combined and shown on a
30 single line, including voter-approved special assessments for
31 debt service if collected utilizing the ad valorem method.

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1 (6) Following the entries for each taxing authority, a
 2 final entry shall show: in the first column, the words "Total
 3 Property Taxes:" and in the second, third, and fifth columns,
 4 the sum of the entries for each of the individual taxing
 5 authorities. The second, third, and fifth columns shall,
 6 immediately below said entries, be labeled Column 1, Column 2,
 7 and Column 3, respectively. Below these labels shall appear,
 8 in boldfaced type, the statement: SEE REVERSE SIDE FOR
 9 EXPLANATION.

10 (7) The notice shall further show a brief legal
 11 description of the property and the name and mailing address
 12 of the owner of record.

13 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
17 Your Property				
18 Value Last				
19 Year	\$.....	\$.....	\$.....	\$.....
20 Your Property				
21 Value This				
22 Year	\$.....	\$.....	\$.....	\$.....

23
 24 If you feel that the market value of your property is
 25 inaccurate or does not reflect fair market value, contact your
 26 county property appraiser at ...(phone number)... or
 27 ...(location)....

28 If the property appraiser's office is unable to resolve
 29 the matter as to market value, you may file a petition for
 30 adjustment with the Value Adjustment Board. Petition forms are
 31 available from the county property appraiser and must be filed

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1 ON OR BEFORE ...(date)....

2

3 (9) The reverse side of the form shall read:

4

5 EXPLANATION

6

7 *COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

8 This column shows the taxes that applied last year to your
9 property. These amounts were based on budgets adopted last
10 year and your property's previous taxable value.

11 *COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

12 This column shows what your taxes will be this year under the
13 BUDGET ACTUALLY PROPOSED by each local taxing authority. The
14 proposal is NOT final and may be amended at the public
15 hearings shown on the front side of this notice.

16 *COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"

17 This column shows what your taxes will be this year IF EACH
18 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.
19 These amounts are based on last year's budgets and your
20 current assessment. The difference between columns 2 and 3 is
21 the tax change proposed by each local taxing authority and is
22 NOT the result of higher assessments.

23 ASSESSED VALUE means:

24 For homestead property: value as limited by the State
25 Constitution;

26 For agricultural and similarly assessed property:
27 classified use value;

28 For all other property: market value.

29

30 *Note: Amounts shown on this form do NOT reflect early payment
31 discounts you may have received or may be eligible to receive.

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1 (Discounts are a maximum of 4 percent of the amounts shown on
2 this form.)

3

4 (10) The front side of the form required pursuant to
5 this section shall approximate in all essential respects the
6 facsimile set forth in this subsection as it appears in s. 26,
7 chapter 80-274, Laws of Florida, except for amendments
8 subsequent to 1980.

9 (11) If authorized by resolution of the governing body
10 of the county prior to July 1, and with the written
11 concurrence of the property appraiser, the notice specified in
12 this section shall contain a separate line entry for each
13 independent special taxing district in the jurisdiction of
14 which the parcel lies. Each such district shall be identified
15 by name. The form used for this purpose shall be identical to
16 that supplied by the department and shall be delivered to the
17 property appraiser not later than July 31, except that a
18 larger space shall be provided for listing the columnar
19 information specified in subsections (2), (3), (4), and (5).
20 If the executive director of the department grants written
21 permission, the form may be printed only on one side. The
22 governing body of the county shall bear the expense of
23 procuring such form.

24 (12) The bottom portion of the notice shall further
25 read in bold, conspicuous print:

26

27 "Your final tax bill may contain non-ad valorem
28 assessments which may not be reflected on this
29 notice such as assessments for roads, fire,
30 garbage, lighting, drainage, water, sewer, or
31 other governmental services and facilities

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1 them by function.

2 5. A brief statement outlining the responsibility of
3 the tax collector and each levying local governing board as to
4 any non-ad valorem assessment must be provided on the form,
5 accompanied by directions as to which office to contact for
6 particular questions or problems.

7 (b) If the notice includes all adopted non-ad valorem
8 assessments, the provisions contained in subsection (12) shall
9 not be placed on the notice.

10 Section 5. Subsection (2) of section 170.201, Florida
11 Statutes, is amended to read:

12 170.201 Special assessments.--

13 (2) Property owned or occupied by a religious
14 institution and used as a place of worship or education;~~or~~ by
15 a public or private elementary, middle, or high school; or by
16 a governmentally financed, insured, or subsidized housing
17 facility that is used primarily for persons who are elderly or
18 disabled shall be exempt from any special assessment levied by
19 a municipality to fund emergency medical services if the
20 municipality so desires. As used in this subsection, the term
21 "religious institution" means any church, synagogue, or other
22 established physical place for worship at which nonprofit
23 religious services and activities are regularly conducted and
24 carried on and the term "governmentally financed, insured, or
25 subsidized housing facility" means a facility that is financed
26 by a mortgage loan made or insured by the United States
27 Department of Housing and Urban Development under s. 8, s.
28 202, s. 221(d)(3) or (4), s. 232, or s. 236 of the National
29 Housing Act and is owned or operated by an entity that
30 qualifies as an exempt charitable organization under s.
31 501(c)(3) of the Internal Revenue Code.

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1 Section 6. Section 213.68, Florida Statutes, is
2 created to read:

3 213.68 Garnishment; collecting entity of counties
4 which self-administer collection of tourist development
5 tax.--The collecting entity of a county which self-administers
6 the collection of the tourist development tax under s.
7 125.0104 shall have the same authority and use the same
8 procedure as described in s. 213.67.

9
10 (Redesignate subsequent sections.)

11
12
13 ===== T I T L E A M E N D M E N T =====

14 And the title is amended as follows:

15 Delete everything before the enacting clause

16
17 and insert:

18 A bill to be entitled
19 An act relating to the taxation; amending s.
20 197.122, F.S.; specifying the time within which
21 property appraisers may correct a material
22 mistake of fact in an appraisal; allowing the
23 property appraiser to directly submit a
24 correction and refund order to the tax
25 collector; creating s. 197.4155, F.S.;
26 authorizing county tax collectors to implement
27 an installment payment program for delinquent
28 personal property taxes; providing for a tax
29 collector to prescribe an installment payment
30 plan within a specified time period; allowing
31 flexibility; prescribing limitations upon the

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1 duration of an installment plan; providing that
2 tax warrants against a taxpayer participating
3 in a plan are unenforceable if specified
4 conditions are met; authorizing the tax
5 collector to use all legally available
6 enforcement methods if taxes due under an
7 installment plan are not paid in full; amending
8 s. 197.432, F.S.; revising requirements for
9 calculating the rate of interest on void tax
10 certificates; prohibiting holders of tax
11 certificates from contacting property owners
12 and demanding payment; providing for barring
13 the holder of a tax certificate from bidding at
14 a certificate sale; providing that any such
15 contact is an unfair or deceptive trade
16 practice; amending s. 200.069, F.S.; providing
17 for the notice of proposed property taxes to
18 include a notice of proposed non-ad valorem
19 assessments, if requested by the local
20 governing board levying the non-ad valorem
21 assessments and agreed to by the property
22 appraiser; amending s. 170.201, F.S.; allowing
23 municipalities to exempt certain government
24 financed or insured housing facilities from
25 special assessments for emergency medical
26 services; creating s. 213.68, F.S.; specifying
27 the garnishment authority and procedures
28 applicable to counties which self-administer
29 the local option tourist development tax;
30 providing an effective date.

31