

1 A bill to be entitled
2 An act relating to taxation; amending s.
3 197.122, F.S.; specifying the time within which
4 property appraisers may correct a material
5 mistake of fact in an appraisal; allowing the
6 property appraiser to directly submit a
7 correction and refund order to the tax
8 collector; creating s. 197.4155, F.S.;
9 authorizing county tax collectors to implement
10 an installment payment program for delinquent
11 personal property taxes; providing for a tax
12 collector to prescribe an installment payment
13 plan within a specified time period; allowing
14 flexibility; prescribing limitations upon the
15 duration of an installment plan; providing that
16 tax warrants against a taxpayer participating
17 in a plan are unenforceable if specified
18 conditions are met; authorizing the tax
19 collector to use all legally available
20 enforcement methods if taxes due under an
21 installment plan are not paid in full; amending
22 s. 197.432, F.S.; revising requirements for
23 calculating the rate of interest on void tax
24 certificates; prohibiting holders of tax
25 certificates from contacting property owners
26 and demanding payment; providing for barring
27 the holder of a tax certificate from bidding at
28 a certificate sale; providing that any such
29 contact is an unfair or deceptive trade
30 practice; amending s. 200.069, F.S.; providing
31 for the notice of proposed property taxes to

1 include a notice of proposed non-ad valorem
2 assessments, if requested by the local
3 governing board levying the non-ad valorem
4 assessments and agreed to by the property
5 appraiser; amending s. 170.201, F.S.; allowing
6 municipalities to exempt certain government
7 financed or insured housing facilities from
8 special assessments for emergency medical
9 services; creating s. 213.68, F.S.; specifying
10 the garnishment authority and procedures
11 applicable to counties which self-administer
12 the local option tourist development tax;
13 providing an effective date.

14

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

16

17 Section 1. Effective January 1, 1999, paragraph (b) of
18 subsection (3) of section 197.122, Florida Statutes, is
19 amended to read:

20 197.122 Lien of taxes; dates; application.--

21 (3) A property appraiser may also correct a material
22 mistake of fact relating to an essential condition of the
23 subject property to reduce an assessment if to do so requires
24 only the exercise of judgment as to the effect on assessed or
25 taxable value of that mistake of fact.

26 (b) The material mistake of fact may be corrected by
27 the property appraiser, in like manner as provided by law for
28 performing the act in the first place only within 1 year after
29 the approval of the tax roll pursuant to s. 193.1142 ~~60 days~~
30 ~~after the property appraiser's certification of the tax roll~~
31 ~~pursuant to s. 193.122(2)~~, and, when so corrected, the act

1 becomes valid ab initio and in no way affects any process by
2 law for the enforcement of the collection of any tax. If such
3 a correction results in a refund of taxes paid on the basis of
4 an erroneous assessment contained on the current year's tax
5 roll for years beginning January 1, 1999, or later, the
6 property appraiser, at his or her option, may request that the
7 department pass upon the refund request pursuant to s. 197.182
8 or may submit the correction and refund order directly to the
9 tax collector for action in accordance with the notice
10 provisions of s. 197.182(2). Corrections to tax rolls for
11 prior years which would result in refunds must be made
12 pursuant to s. 197.182.

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

15 197.4155 Delinquent personal property taxes;
16 installment payment program.--

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

29 (2) Within 10 days after a taxpayer who owes
30 delinquent personal property taxes submits the required
31 application, the tax collector shall prescribe an installment

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

23 (3) If a tax warrant is issued under s. 197.413
24 against a delinquent taxpayer who is participating in an
25 installment payment plan under this section, the tax warrant
26 is unenforceable as long as the taxpayer is neither delinquent
27 under the terms of the installment payment plan nor attempting
28 to remove or dispose of the personal property that is subject
29 to the tax warrant.

30 (4) If the amounts due under the installment payment
31 plan are not paid in full in accordance with the terms of the

1 plan, the tax collector may use all enforcement methods
2 available under the law.

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

6 197.432 Sale of tax certificates for unpaid taxes.--

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

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

26 (15) Any holder of a tax certificate who initiates, or
27 whose agent initiates, contact with the property owner upon
28 which he or she holds a certificate encouraging or demanding
29 payment may be barred by the tax collector from bidding at a
30 tax certificate sale. Unfair or deceptive contact by the
31 holder of a tax certificate to a property owner to obtain

1 payment is an unfair and deceptive trade practice, as
 2 referenced in s. 501.204(1), regardless of whether the holder
 3 of the tax certificate redeems the tax certificate. Such
 4 unfair or deceptive contact is actionable under ss.
 5 501.2075-501.211. If the holder of the tax certificate later
 6 redeems the certificate in reliance on the deceptive or unfair
 7 practice, the unfair or deceptive contact is actionable under
 8 applicable laws prohibiting fraud.

9 Section 4. Effective upon becoming law, section
 10 200.069, Florida Statutes, is amended to read:

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

23 (1) The notice shall read:

24
 25 NOTICE OF PROPOSED PROPERTY TAXES

26 DO NOT PAY--THIS IS NOT A BILL

27
 28 The taxing authorities which levy property taxes
 29 against your property will soon hold PUBLIC HEARINGS to adopt
 30 budgets and tax rates for the next year.

31

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

5 Each taxing authority may AMEND OR ALTER its proposals
6 at the hearing.

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

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

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

27 (a) In the first column, a brief, commonly used name
28 for the taxing authority or its governing body. The entry in
29 the first column for the levy required pursuant to s.
30 236.02(6) shall be "By State Law." The entry for other
31 operating school district levies shall be "By Local Board."

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

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

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

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

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

25 2. For the line showing voted levies for debt service
26 pursuant to paragraph (a), the following statement shall
27 appear: "Includes debt of ...(list of brief, commonly used
28 names for each taxing authority whose debt service levy is
29 included on this line)..."; and

30 3. For the line showing totals, the following
31 statement shall appear: "For details on independent special

1 districts and voter-approved debt, contact your Tax Collector
2 at ...(phone number)...." If the option in subsection (11) is
3 utilized, the phrase "independent special districts and" shall
4 be deleted.

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

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

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

29 (6) Following the entries for each taxing authority, a
30 final entry shall show: in the first column, the words "Total
31 Property Taxes:" and in the second, third, and fifth columns,

1 the sum of the entries for each of the individual taxing
 2 authorities. The second, third, and fifth columns shall,
 3 immediately below said entries, be labeled Column 1, Column 2,
 4 and Column 3, respectively. Below these labels shall appear,
 5 in boldfaced type, the statement: SEE REVERSE SIDE FOR
 6 EXPLANATION.

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

10 (8) The notice shall further read:

	Market	Assessed	Exemp-	Taxable
	Value	Value	tions	Value
14 Your Property				
15 Value Last				
16 Year	\$.....	\$.....	\$.....	\$.....
17 Your Property				
18 Value This				
19 Year	\$.....	\$.....	\$.....	\$.....

20
 21 If you feel that the market value of your property is
 22 inaccurate or does not reflect fair market value, contact your
 23 county property appraiser at ...(phone number)... or
 24 ...(location)....

25 If the property appraiser's office is unable to resolve
 26 the matter as to market value, you may file a petition for
 27 adjustment with the Value Adjustment Board. Petition forms are
 28 available from the county property appraiser and must be filed
 29 ON OR BEFORE ...(date)....

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

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EXPLANATION

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

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

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

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

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

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

ASSESSED VALUE means:

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

For agricultural and similarly assessed property: classified use value;

For all other property: market value.

*Note: Amounts shown on this form do NOT reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

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

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

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

23
24 "Your final tax bill may contain non-ad valorem
25 assessments which may not be reflected on this
26 notice such as assessments for roads, fire,
27 garbage, lighting, drainage, water, sewer, or
28 other governmental services and facilities
29 which may be levied by your county, city, or
30 any special district."
31

1 (13)(a) If requested by the local governing board
2 levying non-ad valorem assessments and agreed to by the
3 property appraiser, the notice specified in this section may
4 contain a notice of proposed or adopted non-ad valorem
5 assessments. If so agreed, the notice shall be titled:

6
7 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR
8 ADOPTED NON-AD VALOREM ASSESSMENTS
9 DO NOT PAY--THIS IS NOT A BILL

10
11 There must be a clear partition between the notice of proposed
12 property taxes and the notice of proposed or adopted non-ad
13 valorem assessments. The partition must be a bold, horizontal
14 line approximately 1/8 -inch thick. By rule, the department
15 shall provide a format for the form of the notice of proposed
16 or adopted non-ad valorem assessments which meets the
17 following minimum requirements:

18 1. There must be subheading for columns listing the
19 levying local governing board, with corresponding assessment
20 rates expressed in dollars and cents per unit of assessment,
21 and the associated assessment amount.

22 2. The purpose of each assessment must also be listed
23 in the column listing the levying local governing board if the
24 purpose is not clearly indicated by the name of the board.

25 3. Each non-ad valorem assessment for each levying
26 local governing board must be listed separately.

27 4. If a county has too many municipal service benefit
28 units or assessments to be listed separately, it shall combine
29 them by function.

30 5. A brief statement outlining the responsibility of
31 the tax collector and each levying local governing board as to

1 any non-ad valorem assessment must be provided on the form,
2 accompanied by directions as to which office to contact for
3 particular questions or problems.

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

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

9 170.201 Special assessments.--

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

29 Section 6. Section 213.68, Florida Statutes, is
30 created to read:

31

1 213.68 Garnishment; collecting entity of counties
 2 which self-administer collection of tourist development
 3 tax.--The collecting entity of a county which self-administers
 4 the collection of the tourist development tax under s.
 5 125.0104 shall have the same authority and use the same
 6 procedure as described in s. 213.67.

7 Section 7. Unless otherwise provided in this act, this
 8 act shall take effect October 1, 1998.

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