

1 A bill to be entitled
2 An act relating to taxation; amending s.
3 197.122, F.S.; revising the time period within
4 which the property appraiser may correct a
5 material mistake of fact in an appraisal;
6 allowing the property appraiser to submit a
7 correction and refund order directly 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 conditions
12 for participation in the program by taxpayers;
13 providing application requirements; authorizing
14 the tax collector to prescribe an installment
15 payment plan and providing requirements with
16 respect thereto; providing that tax warrants
17 against a taxpayer participating in a plan are
18 unenforceable if specified conditions are met;
19 authorizing the tax collector to use all
20 legally available enforcement methods if taxes
21 due under an installment plan are not paid in
22 full; amending s. 197.432, F.S.; revising
23 requirements for calculating the rate of
24 interest on void tax certificates; prohibiting
25 holders of tax certificates from contacting
26 property owners and encouraging or demanding
27 payment; providing that the holder of a tax
28 certificate who makes such contact may be
29 barred from bidding at a certificate sale;
30 providing that unfair or deceptive contact is
31 an unfair or deceptive trade practice and

1 providing for enforcement; amending s. 200.069,
 2 F.S.; providing that the notice of proposed
 3 property taxes may include a notice of proposed
 4 non-ad valorem assessments, if requested by the
 5 local governing board levying the assessments
 6 and agreed to by the property appraiser;
 7 amending s. 170.201, F.S.; allowing
 8 municipalities to exempt certain government
 9 financed or insured housing facilities from
 10 special assessments for emergency medical
 11 services; creating s. 213.68, F.S.; specifying
 12 the garnishment authority and procedures
 13 applicable to counties which self-administer
 14 the local option tourist development tax;
 15 providing effective dates.

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

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

22 197.122 Lien of taxes; dates; application.--

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

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

1 ~~after the property appraiser's certification of the tax roll~~
2 ~~pursuant to s. 193.122(2), and, when so corrected, the act~~
3 ~~becomes valid ab initio and in no way affects any process by~~
4 ~~law for the enforcement of the collection of any tax. If such~~
5 ~~a correction results in a refund of taxes paid on the basis of~~
6 ~~an erroneous assessment contained on the current year's tax~~
7 ~~roll for years beginning January 1, 1999, or later, the~~
8 ~~property appraiser, at his or her option, may request that the~~
9 ~~department pass upon the refund request pursuant to s. 197.182~~
10 ~~or may submit the correction and refund order directly to the~~
11 ~~tax collector for action. Corrections to tax rolls for prior~~
12 ~~years which would result in refunds must be made pursuant to~~
13 ~~s. 197.182.~~

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

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

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

30 (2) Within 10 days after a taxpayer who owes
31 delinquent personal property taxes submits the required

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

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

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

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

8 197.432 Sale of tax certificates for unpaid taxes.--

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

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

28 (b) Any holder of a tax certificate who initiates, or
29 whose agent initiates, contact with the property owner upon
30 which he or she holds a certificate encouraging or demanding
31 payment may be barred by the tax collector from bidding at a

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

11 Section 4. Effective upon this act becoming a law,
12 subsection (13) of section 200.069, Florida Statutes, is
13 amended to read:

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

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

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1 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR
2 ADOPTED NON-AD VALOREM ASSESSMENTS
3 DO NOT PAY--THIS IS NOT A BILL
4

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

12 1. There must be subheading for columns listing the
13 levying local governing board, with corresponding assessment
14 rates expressed in dollars and cents per unit of assessment,
15 and the associated assessment amount.

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

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

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

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

29 (b) If the notice includes all proposed or adopted
30 non-ad valorem assessments, the provisions contained in
31 subsection (12) shall not be placed on the notice.

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

3 170.201 Special assessments.--

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

23 Section 6. Section 213.68, Florida Statutes, is
24 created to read:

25 213.68 Garnishment; collecting entity of counties
26 which self-administer collection of tourist development
27 tax.--The collecting entity of a county which self-administers
28 the collection of the tourist development tax under s.
29 125.0104 shall have the same authority and use the same
30 procedure as described in s. 213.67.

1 Section 7. Except as otherwise provided herein, this
2 act shall take effect October 1, 1998.

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