

By Senator Meek

36-498C-99

1                                   A bill to be entitled  
 2           An act relating to local government; amending  
 3           s. 125.35, F.S.; authorizing counties to sell  
 4           properties when they are of an insufficient  
 5           size and shape to be issued permits or are  
 6           valued less than a specified amount; amending  
 7           s. 197.482, F.S.; reducing the time before  
 8           which tax certificates become void; amending s.  
 9           197.502, F.S.; reducing the time within which  
 10          the holder of a tax certificate other than a  
 11          county may apply for a tax deed and within  
 12          which land escheats to the county; providing  
 13          time in which a county must apply for a tax  
 14          deed; providing for cancellation of owed taxes  
 15          when the county or other governmental unit  
 16          purchases land for its own use or for infill  
 17          housing; amending s. 197.592, F.S.; conforming  
 18          provisions; providing an effective date.

19  
 20 Be It Enacted by the Legislature of the State of Florida:

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 22           Section 1. Subsection (2) of section 125.35, Florida  
 23 Statutes, is amended to read:

24           125.35 County authorized to sell real and personal  
 25 property and to lease real property.--

26           (2) When the board of county commissioners finds that  
 27 a parcel of real property is of insufficient size and shape to  
 28 be issued a building permit for any type of development to be  
 29 constructed on the property or when the board of county  
 30 commissioners finds that the value of a parcel of real  
 31 property is~~\$10,000~~~~\$5,000~~ or less, as determined by a fee

1 appraiser designated by the board or as determined by the  
2 county property appraiser, and when, due to the size, shape,  
3 location, and value of the parcel, it is determined by the  
4 board that the parcel is of use only to one or more adjacent  
5 property owners, the board may effect a private sale of the  
6 parcel. The board may, after sending notice of its intended  
7 action to owners of adjacent property by certified mail,  
8 effect a sale and conveyance of the parcel at private sale  
9 without receiving bids or publishing notice; however, if,  
10 within 10 working days after receiving such mailed notice, two  
11 or more owners of adjacent property notify the board of their  
12 desire to purchase the parcel, the board shall accept sealed  
13 bids for the parcel from such property owners and may convey  
14 such parcel to the highest bidder or may reject all offers.

15 Section 2. Section 197.482, Florida Statutes, is  
16 amended to read:

17 197.482 Limitation upon lien of tax certificate.--

18 (1) After the expiration of 4 ~~7~~ years from the date of  
19 issuance of a tax certificate, if a tax deed has not been  
20 applied for on the property covered by the certificate, and no  
21 other administrative or legal proceeding has existed of  
22 record, the tax certificate is null and void, and the tax  
23 collector shall cancel the tax certificate, noting the date of  
24 the cancellation of the tax certificate upon all appropriate  
25 records in his or her office. The tax collector shall  
26 complete the cancellation by entering opposite the record of  
27 the 4-year-old ~~7-year-old~~ tax certificate a notation in  
28 substantially the following form: "Canceled by Act of 1973  
29 Florida Legislature." All certificates outstanding July 1,  
30 1973, shall have a life of 20 years from the date of issue.

31

1 This subsection does not apply to deferred payment tax  
2 certificates.

3 (2) The provisions and limitations ~~herein~~ prescribed  
4 in this section for tax certificates do not apply to tax  
5 certificates that ~~which~~ were sold under the provisions of  
6 chapter 18296, Laws of Florida, 1937, commonly known as the  
7 "Murphy Act."

8 Section 3. Subsection (1) of section 197.502, Florida  
9 Statutes, is amended to read:

10 197.502 Application for obtaining tax deed by holder  
11 of tax sale certificate; fees.--

12 (1) The holder of any tax certificate, other than the  
13 county, at any time after 1 year ~~has 2 years have~~ elapsed  
14 since April 1 of the year of issuance of the tax certificate  
15 and before the expiration of 4 7 years from the date of  
16 issuance, may file the certificate and an application for a  
17 tax deed with the tax collector of the county where the lands  
18 described in the certificate are located. The application may  
19 be made on the entire parcel of property or any part thereof  
20 which is capable of being readily separated from the whole.  
21 The tax collector shall be allowed a tax deed application fee  
22 of \$15.

23 Section 4. Subsection (3) of section 197.502, Florida  
24 Statutes, is amended to read:

25 197.502 Application for obtaining tax deed by holder  
26 of tax sale certificate; fees.--

27 (3) The county where the lands described in the  
28 certificate are located shall make application for a deed on  
29 all certificates on property valued at \$5,000 or more on the  
30 property appraiser's roll, except deferred payment tax  
31 certificates, and may make application on those certificates

1 on property valued at less than \$5,000 on the property  
2 appraiser's roll. Such application shall be made 1 year ~~2~~  
3 ~~years~~ after April 1 of the year of issuance of the  
4 certificates. Upon application for a tax deed, the county  
5 shall deposit with the tax collector all applicable costs and  
6 fees, but shall not deposit any money to cover the redemption  
7 of other outstanding certificates covering the land.

8 Section 5. Subsection (7) of section 197.502, Florida  
9 Statutes, is amended to read:

10 197.502 Application for obtaining tax deed by holder  
11 of tax sale certificate; fees.--

12 (7) If there are no bidders at the public sale, the  
13 clerk shall enter the land on a list entitled "lands available  
14 for taxes" and shall immediately notify the county commission  
15 and all other persons holding certificates against the land  
16 that the land is available. During the first county may, at  
17 any time within 90 days after the land is placed on the list  
18 of lands available for taxes the county may day of offering  
19 for public sale, purchase the land for the opening bid.  
20 Thereafter After 90 days, any person, the county, or any other  
21 governmental unit may purchase the land from the clerk,  
22 without further notice or advertising, for the opening bid,  
23 except that when the county or other governmental unit is the  
24 purchaser for its own use, the board of county commissioners  
25 may cancel omitted years' taxes, as provided under s. 197.447.

26 Section 6. Subsection (8) of section 197.502, Florida  
27 Statutes, is amended to read:

28 197.502 Application for obtaining tax deed by holder  
29 of tax sale certificate; fees.--

30 (8) Taxes shall not be extended against parcels listed  
31 as lands available for taxes, but in each year the taxes that

1 would have been due shall be treated as omitted years and  
2 added to the required minimum bid. ~~Three~~ ~~Seven~~ years from the  
3 day the land was offered for public sale, the land shall  
4 escheat to the county in which it is located, all tax  
5 certificates and liens against the property shall be canceled,  
6 and the clerk shall execute a tax deed vesting title in the  
7 board of county commissioners of the county in which it is  
8 located.

9 Section 7. Subsection (11) of section 197.502, Florida  
10 Statutes, is amended to read:

11 197.502 Application for obtaining tax deed by holder  
12 of tax sale certificate; fees.--

13 (11) For any property acquired under this section by  
14 the county for the express purpose of providing infill  
15 housing, the board of county commissioners may, in accordance  
16 with s. 197.447, cancel county-held tax certificates and  
17 omitted years' taxes on such properties. Furthermore, the  
18 county may not transfer a property acquired under this section  
19 specifically for infill housing back to a taxpayer who failed  
20 to pay the delinquent taxes or charges that led to the  
21 issuance of the tax certificate or lien. For purposes of this  
22 subsection only, the term "taxpayer" includes the taxpayer's  
23 family or any entity in which the taxpayer or taxpayer's  
24 family has any interest.

25 Section 8. Subsection (3) of section 197.592, Florida  
26 Statutes, is amended to read:

27 197.592 County delinquent tax lands; method and  
28 procedure for sale by county; certain lands conveyed to  
29 municipalities; extinction of liens.--

30 (3) Lands acquired by any county of the state for  
31 delinquent taxes in accordance with law which have not been

1 previously sold, acquired for infill housing, or dedicated by  
2 the board of county commissioners, which the board of county  
3 commissioners has determined are not to be conveyed to the  
4 record fee simple owner in accordance with the provisions of  
5 subsections (1) and (2), and which are located within the  
6 boundaries of an incorporated municipality of the county shall  
7 be conveyed to the governing board of the municipality in  
8 which the land is located. Such lands conveyed to the  
9 municipality shall be freely alienable to the municipality  
10 without regard to third parties. Liens of record held by the  
11 county on such parcels conveyed to a municipality shall not  
12 survive the conveyance of the property to the municipality.

13 Section 9. This act shall take effect upon becoming a  
14 law, and sections 2, 3, 4, and 6 apply only to tax  
15 certificates issued after May 15, 1999.

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18 SENATE SUMMARY

19 Authorizes counties to sell properties of an insufficient  
20 size and shape to be permitted or valued less than  
21 \$10,000. Provides that a tax certificate becomes void  
22 within 4 years from the date of issuance of the tax  
23 certificate if a tax deed has not been applied for on  
24 property subject to the certificate. Provides that the  
25 holder of a tax certificate other than a county must  
26 apply for a tax deed before the expiration of 4 years  
27 from the date of issuance of the tax certificate.  
28 Provides that an application by a county for obtaining a  
29 tax deed must be made within 1 year after April 1 of the  
30 year of issuance of the tax certificates. Provides for  
31 cancellation of owed taxes when the county or other  
governmental unit purchases land for its own use or for  
infill housing. Provides that 3 years from the date that  
land is offered for public sale it escheats to the state.