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2 An act relating to local government; amending
3 s. 125.35, F.S.; clarifying that counties are
4 authorized to negotiate leases with airport and
5 seaport facilities; authorizing counties to
6 sell properties when they are of an
7 insufficient size and shape to be issued
8 permits or are valued less than a specified
9 amount; amending s. 197.482, F.S.; reducing the
10 time before which tax certificates become void;
11 amending s. 197.502, F.S.; reducing the time
12 within which the holder of a tax certificate
13 other than a county may apply for a tax deed
14 and within which land escheats to the county;
15 providing time in which a county must apply for
16 a tax deed; providing for cancellation of owed
17 taxes when the county or other governmental
18 unit purchases land for its own use or for
19 infill housing; amending s. 197.592, F.S.;
20 conforming provisions; providing for a partial
21 refund of taxes levied in 1998 and 1999 on
22 residential property destroyed or damaged by
23 forest fire, hurricane, tropical storm,
24 sinkhole, or tornado; providing procedures and
25 requirements; providing for retroactive
26 application and expiration; providing an
27 effective date.

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29 Be It Enacted by the Legislature of the State of Florida:
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1 Section 1. Subsection (1) of section 125.35, Florida
2 Statutes, is amended to read:

3 125.35 County authorized to sell real and personal
4 property and to lease real property.--

5 (1)(a) The board of county commissioners is expressly
6 authorized to sell and convey any real or personal property,
7 and to lease real property, belonging to the county, whenever
8 the board determines that it is to the best interest of the
9 county to do so, to the highest and best bidder for the
10 particular use the board deems to be the highest and best ~~or,~~
11 ~~alternatively, in the case of an airport or seaport operation~~
12 ~~or facility lease, or a modification of an existing lease of~~
13 ~~real property, or a new extension thereof for an additional~~
14 ~~term not to exceed 25 years, where the improved leasehold has~~
15 ~~an appraised value in excess of \$20 million, after~~
16 ~~negotiation, for such length of term and such conditions as~~
17 the governing body may in its discretion determine.

18 (b) Notwithstanding the provisions of paragraph (a)
19 the Board of County Commissioners is expressly authorized to:

- 20 1. Negotiate the lease of an airport or seaport
21 facility;
22 2. Modify or extend an existing lease of real property
23 for an additional term not to exceed 25 years, where the
24 improved value of the lease has an appraised value in excess
25 of \$20 million; or
26 3. Lease a professional sports franchise facility
27 financed by revenues received pursuant to s. 125.0104 or s.
28 212.20;
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30 under such terms and conditions as negotiated by the board.
31 ~~lease a professional sports franchise facility financed by~~

1 ~~revenues received pursuant to s. 125.0104 or s. 212.20, under~~
2 ~~such terms and conditions as negotiated by the board. In the~~
3 ~~case of a seaport, however, leased space may not be negotiated~~
4 ~~for a hotel; retail establishment; or an office complex except~~
5 ~~for port users in excess of 25,000 square feet, and any leased~~
6 ~~space for an office complex except for port users of less than~~
7 ~~25,000 square feet must be reasonable and necessary for the~~
8 ~~operation of the port and must be physically located within~~
9 ~~the jurisdiction of the port authority.~~

10 (c)(b) No sale of any real property shall be made
11 unless notice thereof is published once a week for at least 2
12 weeks in some newspaper of general circulation published in
13 the county, calling for bids for the purchase of the real
14 estate so advertised to be sold. In the case of a sale, the
15 bid of the highest bidder complying with the terms and
16 conditions set forth in such notice shall be accepted, unless
17 the board of county commissioners rejects all bids because
18 they are too low. The board of county commissioners may
19 require a deposit to be made or a surety bond to be given, in
20 such form or in such amount as the board determines, with each
21 bid submitted.

22 Section 2. 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 \$15,000~~\$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 3. Subsection (7) of section 197.502, Florida
16 Statutes, is amended to read:

17 197.502 Application for obtaining tax deed by holder
18 of tax sale certificate; fees.--

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

3 Section 4. Subsection (8) of section 197.502, Florida
4 Statutes, is amended to read:

5 197.502 Application for obtaining tax deed by holder
6 of tax sale certificate; fees.--

7 (8) Taxes shall not be extended against parcels listed
8 as lands available for taxes, but in each year the taxes that
9 would have been due shall be treated as omitted years and
10 added to the required minimum bid. Three ~~Seven~~ years from the
11 day the land was offered for public sale, the land shall
12 escheat to the county in which it is located, all tax
13 certificates and liens against the property shall be canceled,
14 and the clerk shall execute a tax deed vesting title in the
15 board of county commissioners of the county in which it is
16 located.

17 Section 5. Subsection (11) of section 197.502, Florida
18 Statutes, is amended to read:

19 197.502 Application for obtaining tax deed by holder
20 of tax sale certificate; fees.--

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

3 Section 6. Subsection (3) of section 197.592, Florida
4 Statutes, is amended to read:

5 197.592 County delinquent tax lands; method and
6 procedure for sale by county; certain lands conveyed to
7 municipalities; extinction of liens.--

8 (3) Lands acquired by any county of the state for
9 delinquent taxes in accordance with law which have not been
10 previously sold, acquired for infill housing, or dedicated by
11 the board of county commissioners, which the board of county
12 commissioners has determined are not to be conveyed to the
13 record fee simple owner in accordance with the provisions of
14 subsections (1) and (2), and which are located within the
15 boundaries of an incorporated municipality of the county shall
16 be conveyed to the governing board of the municipality in
17 which the land is located. Such lands conveyed to the
18 municipality shall be freely alienable to the municipality
19 without regard to third parties. Liens of record held by the
20 county on such parcels conveyed to a municipality shall not
21 survive the conveyance of the property to the municipality.

22 Section 7. Refund of taxes upon destruction or damage
23 related to forest fires, hurricanes, tropical storms,
24 sinkholes, or tornadoes.--

25 (1) If the destruction or damage of a house or other
26 residential building or structure on land occurred before May
27 1, 1999, and is related to a forest fire, hurricane, tropical
28 storm, sinkhole, or tornado, and such house or other
29 residential building or structure is not capable of being used
30 and occupied, upon application filed with the property
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1 appraiser, taxes may be partially refunded in the following
2 manner:

3 (a) Application must be filed by the owner with the
4 property appraiser before August 15, 1999, for destruction or
5 damage occurring in 1998, and before June 1, 2000, for
6 destruction or damage occurring between January 1, 1999, and
7 April 30, 1999. Failure to file such application before the
8 date specified in this paragraph constitutes a waiver of any
9 claim for partial refund under this section.

10 (b) The application must identify the property
11 destroyed or damaged and specify the date the destruction or
12 damage occurred and the number of months of loss of use and
13 occupancy.

14 (c) The application must be verified under oath under
15 penalty of perjury.

16 (d) Upon receipt of the application, the property
17 appraiser shall investigate the statements contained therein
18 to determine whether the applicant is entitled to a partial
19 refund under this section. If the property appraiser
20 determines that the applicant is entitled to a partial refund,
21 he or she shall issue an official written statement to the tax
22 collector which contains:

23 1. The number of months that the building or structure
24 was not capable of use and occupancy. In calculating the
25 number of months, the property appraiser shall consider each
26 30-day period as a month. Partial periods of 15 days or less
27 shall not be considered, but partial periods of 16 days to 29
28 days shall be calculated as a 30-day period.

29 2. The value of the building or structure before the
30 damage or destruction, as determined by the property
31 appraiser.

1 3. Total taxes due on the building or structure as
2 reduced, based on the ratio that the number of months of loss
3 of use and occupancy bears to 12.

4 4. The amount of refund in taxes.

5 (e) Upon receipt of the written statement from the
6 property appraiser, the tax collector shall refund taxes on
7 the property shown on the tax collection roll in the amount of
8 refund shown by the property appraiser.

9 (f) By September 1 the tax collector shall notify the
10 board of county commissioners and the Department of Revenue of
11 the total reduction in taxes for all property that received a
12 partial refund of taxes under this section for the preceding
13 tax year.

14 (g) As used in this section:

15 1. "Loss of use and occupancy" means that the building
16 or structure, or some self-sufficient unit within it, cannot
17 be used for the purpose for which it was constructed during a
18 period of 60 days or more.

19 2. "House or other residential building or structure"
20 does not include amenities not essential to use and occupancy,
21 such as detached utility buildings, bulkheads, fences,
22 detached carports, swimming pools, or other similar items or
23 property.

24 (2) This section expires October 1, 2000.

25 Section 8. This act shall take effect upon becoming a
26 law, and sections 2, 3, 4, and 6 apply only to tax
27 certificates issued after July 1, 1999.

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