

By Representative Morroni

1 A bill to be entitled
2 An act relating to ad valorem tax
3 administration; amending s. 197.182, F.S.;
4 extending the time limitation on a claim for
5 refund of an overpayment of tax; amending ss.
6 197.432 and 197.443, F.S., to conform;
7 providing a finding of important state
8 interest; providing an effective date.

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

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12 Section 1. Paragraphs (b) and (c) of subsection (1) of
13 section 197.182, Florida Statutes, are amended to read:

14 197.182 Department of Revenue to pass upon and order
15 refunds.--

16 (1)

17 (b) Those refunds that have been ordered by a court
18 and those refunds that do not result from changes made in the
19 assessed value on a tax roll certified to the tax collector
20 shall be made directly by the tax collector without order from
21 the department and shall be made from undistributed funds
22 without approval of the various taxing authorities.

23 Overpayments in the amount of \$5 or less may be retained by
24 the tax collector unless a written claim for a refund is
25 received from the taxpayer. Overpayments over \$5 resulting
26 from taxpayer error, if determined within the 7-year ~~4-year~~
27 period of limitation, are to be automatically refunded to the
28 taxpayer. Such refunds do not require approval from the
29 department.

30 (c) Claims for refunds shall be made in accordance
31 with the rules of the department. No refund shall be granted

1 unless claim is made therefor within 7 ~~4~~ years of January 1 of
2 the tax year for which the taxes were paid.

3 Section 2. Subsection (10) of section 197.432, Florida
4 Statutes, is amended to read:

5 197.432 Sale of tax certificates for unpaid taxes.--

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

21 Section 3. Subsection (4) of section 197.443, Florida
22 Statutes, is amended to read:

23 197.443 Cancellation of void tax certificates;
24 correction of tax certificates; procedure.--

25 (4) The refund shall be made in accordance with the
26 procedure set forth in s. 197.182, except that the 7-year
27 ~~4-year~~ time period provided for in s. 197.182(1)(c) does not
28 apply to or bar refunds resulting from correction or
29 cancellation of certificates and release of tax deeds as
30 authorized herein.

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1 Section 4. Pursuant to s. 18, Art. VII of the State
2 Constitution, the Legislature finds that this act fulfills an
3 important state interest.

4 Section 5. This act shall take effect upon becoming a
5 law.

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8 HOUSE SUMMARY

9
10 Extends the time limitation on a claim for refund of an
11 overpayment of ad valorem taxes from 4 years to 7 years.
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