

By Senator Klein

28-397-00

See HB

1                                   A bill to be entitled

2           An act relating to ad valorem tax

3           administration; amending s. 197.182, F.S.;

4           providing that amounts paid by a taxpayer in

5           error because of an error in the tax notice

6           must be refunded by the tax collector or

7           applied to taxes actually due; providing an

8           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 (a) and (b) of subsection (1)

13   and subsection (3) of section 197.182, Florida Statutes, are

14   amended to read:

15           197.182 Department of Revenue to pass upon and order

16   refunds.--

17           (1)(a) Except as provided in paragraph (b), the

18   department shall pass upon and order refunds when payment of

19   taxes assessed on the county tax rolls has been made

20   voluntarily or involuntarily under any of the following

21   circumstances:

22           1. When an overpayment has been made.

23           2. When a payment has been made when no tax was due.

24           3. When a bona fide controversy exists between the tax

25   collector and the taxpayer as to the liability of the taxpayer

26   for the payment of the tax claimed to be due, the taxpayer

27   pays the amount claimed by the tax collector to be due, and it

28   is finally adjudged by a court of competent jurisdiction that

29   the taxpayer was not liable for the payment of the tax or any

30   part thereof.

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1           4. When a payment has been made in error by a taxpayer  
2 to the tax collector, if, within 24 months of the date of the  
3 erroneous payment and prior to any transfer of the assessed  
4 property to a third party for consideration, the party seeking  
5 a refund makes demand for reimbursement of the erroneous  
6 payment upon the owner of the property on which the taxes were  
7 erroneously paid and reimbursement of the erroneous payment is  
8 not received within 45 days after such demand. The demand for  
9 reimbursement shall be sent by certified mail, return receipt  
10 requested, and a copy thereof shall be sent to the tax  
11 collector. If the payment was made in error by the taxpayer  
12 because of an error in the tax notice sent to the taxpayer,  
13 refund must be made as provided in paragraph (b)2.

14           5. When any payment has been made for tax certificates  
15 that are subsequently corrected or are subsequently determined  
16 to be void under s. 197.443.

17           (b)1. 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 4-year period of  
27 limitation, are to be automatically refunded to the taxpayer.  
28 Such refunds do not require approval from the department.

29           2. When a payment has been made in error by a taxpayer  
30 to the tax collector because of an error in the tax notice  
31 sent to the taxpayer, refund must be made directly by the tax

1 collector and does not require approval from the department.  
2 At the request of the taxpayer, the amount paid in error may  
3 be applied by the tax collector to the taxes for which the  
4 taxpayer is actually liable.

5 (3) A refund ordered by the department pursuant to  
6 this section shall be made by the tax collector in one  
7 aggregate amount composed of all the pro rata shares of the  
8 several taxing authorities concerned, except that a partial  
9 refund is allowed when one or more of the taxing authorities  
10 concerned do not have funds currently available to pay their  
11 pro rata shares of the refund and this would cause an  
12 unreasonable delay in the total refund. A statement by the  
13 tax collector explaining the refund shall accompany the refund  
14 payment. When taxes become delinquent as a result of a refund  
15 pursuant to subparagraph (1)(a)4. or subparagraph (1)(b)2.,  
16 the tax collector shall notify the property owner that the  
17 taxes have become delinquent and that a tax certificate will  
18 be sold if the taxes are not paid within 30 days after the  
19 date of delinquency.

20 Section 2. This act shall take effect upon becoming a  
21 law.

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24 LEGISLATIVE SUMMARY

25 Provides that ad valorem taxes paid by a taxpayer in  
26 error because of an error in the tax notice must be  
27 refunded by the tax collector or applied to taxes  
28 actually due from the taxpayer.  
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