

By Senator Sebesta

20-288-01

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A bill to be entitled  
An act relating to real property; amending s.  
197.402, F.S.; reducing the number of times a  
tax collector must advertise the sale of real  
property that is subject to delinquent taxes;  
providing a form; amending s. 197.403, F.S.;  
conforming provisions; providing an effective  
date.

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

Section 1. Subsections (3) and (4) of section 197.402,  
Florida Statutes, are amended to read:

197.402 Advertisement of real or personal property  
with delinquent taxes.--

(3)(a) Except as provided in s. 197.432(4), on or  
before June 1 or the 60th day after the date of delinquency,  
whichever is later, the tax collector shall advertise at least  
once 14 days prior to the tax certificate sale,~~each week for~~  
~~3 weeks~~ and shall sell tax certificates on all real property  
with delinquent taxes. The tax collector shall make a list of  
such properties in the same order in which the lands were  
assessed, specifying the amount due on each parcel, including  
interest at the rate of 18 percent per year from the date of  
delinquency to the date of sale; the cost of advertising; and  
the expense of sale.

(b) Seven days prior to the advertisement required by  
paragraph (a), the tax collector shall publish the following  
advertisement at least once:

1           Warning: On ...(date)..., the tax collector  
2           shall sell tax certificates on all unpaid real  
3           estate taxes. If the taxes on your property are  
4           not paid, a tax certificate will be sold for  
5           these taxes, and your property may be sold at a  
6           future date. A list of delinquent taxes will be  
7           published on ...(date)... in the ...(name of  
8           newspaper)....

9  
10           The advertisement must be at least one-quarter page in size of  
11           a standard-size or a tabloid-size newspaper, and the headline  
12           in the advertisement must be in a type no smaller than 18  
13           points. The advertisement may not be placed in that portion of  
14           the newspaper where legal notices and classified  
15           advertisements appear. The advertisement must be published in  
16           a newspaper of general paid circulation in the county.

17           (4) All advertisements, except the advertisement  
18           required under paragraph (3)(b), must ~~shall~~ be in the form  
19           prescribed by the department.

20           Section 2. Section 197.403, Florida Statutes, is  
21           amended to read:

22           197.403 Publisher to furnish copy of advertisement to  
23           tax collector; proof of publication; fees.--The newspaper  
24           publishing the notice of a tax sale shall transmit by mail a  
25           copy of the paper containing the ~~each~~ notice to the tax  
26           collector within 10 days after the ~~last required~~ publication.  
27           When the publication of the tax sale notice is completed as  
28           provided by law, the publisher shall make an affidavit, in the  
29           form prescribed by the department, which shall be delivered to  
30           the tax collector and annexed to the report of certificates  
31           sold for taxes as provided by s. 197.432(8).

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Section 3. This act shall take effect July 1, 2001.

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SENATE SUMMARY

Reduces the number of times a tax collector must  
advertise the sale of real property that is subject to  
delinquent taxes. Prescribes a form for the  
advertisement.