

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

CHAMBER ACTION

Senate

House

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

.  
. .  
. .  
. .  
. .  
. .

---

Senator Sebesta moved the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause

and insert:

Section 1. Subsections (1) and (7) of section 197.502, Florida Statutes, are amended and paragraph (h) is added to subsection (4) of that section, to read:

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

(1) The holder of any tax certificate, other than the county, at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the expiration of 7 years from the date of issuance, may file the certificate and an application for a tax deed with the tax collector of the county where the lands described in the certificate are located. The application may be made on the entire parcel of property or any part thereof which is capable of being readily separated from the whole. The tax collector shall be allowed a tax deed application fee of ~~\$75~~\$15.

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1           (4) The tax collector shall deliver to the clerk of  
 2 the circuit court a statement that payment has been made for  
 3 all outstanding certificates or, if the certificate is held by  
 4 the county, that all appropriate fees have been deposited, and  
 5 stating that the following persons are to be notified prior to  
 6 the sale of the property:

7           (h) Any legal titleholder of record of property that  
 8 is contiguous to the property described in the tax  
 9 certificate, when the property described is either submerged  
 10 land or common elements of a subdivision, if the address of  
 11 the titleholder of contiguous property appears on the record  
 12 of conveyance of the land to that legal titleholder. However,  
 13 if the legal titleholder of property contiguous to the  
 14 property described in the tax certificate is the same as the  
 15 person to whom the property described in the tax certificate  
 16 was assessed on the tax roll for the year in which the  
 17 property was last assessed, the notice may be mailed only to  
 18 the address of the legal titleholder as it appears on the  
 19 latest assessment roll.

20           (7) On county-held certificates for which there are no  
 21 bidders at the public sale, the clerk shall enter the land on  
 22 a list entitled "lands available for taxes" and shall  
 23 immediately notify the county commission and all other persons  
 24 holding certificates against the land that the land is  
 25 available. During the first 90 days after the land is placed  
 26 on the list of lands available for taxes, the county may  
 27 purchase the land for the opening bid. Thereafter, any person,  
 28 the county, or any other governmental unit may purchase the  
 29 land from the clerk, without further notice or advertising,  
 30 for the opening bid, except that when the county or other  
 31 governmental unit is the purchaser for its own use, the board

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1 of county commissioners may cancel omitted years' taxes, as  
2 provided under s. 197.447. If the county does not elect to  
3 purchase the land, the county must notify each legal  
4 titleholder of property contiguous to the land available for  
5 taxes, as provided in paragraph (4)(h), before expiration of  
6 the 90-day period. Interest on the opening bid continues to  
7 accrue through the month of sale as prescribed by s. 197.542.

8 Section 2. Subsection (2) of section 197.582, Florida  
9 Statutes, is amended to read:

10 197.582 Disbursement of proceeds of sale.--

11 (2) If the property is purchased for an amount in  
12 excess of the statutory bid of the certificateholder, the  
13 excess shall be paid over and disbursed by the clerk. If the  
14 property purchased is homestead property and the statutory bid  
15 includes an amount equal to at least one-half of the assessed  
16 value of the homestead, that amount shall be treated as excess  
17 and distributed in the same manner. The clerk shall distribute  
18 the excess to the governmental units for the payment of any  
19 lien of record held by a governmental unit against the  
20 property. In the event the excess is not sufficient to pay all  
21 of such liens in full, the excess shall then be paid to each  
22 governmental unit pro rata. If, after all liens of record of  
23 the governmental units upon the property are paid in full,  
24 there remains a balance of undistributed funds, the balance of  
25 the purchase price shall be retained by the clerk for the  
26 benefit of the persons described in s. 197.522(1)(a), except  
27 those persons described in s. 197.502(4)(h), as their  
28 interests may appear. The clerk shall mail notices to such  
29 persons notifying them of the funds held for their benefit.  
30 Any service charges, at the same rate as prescribed in s.  
31 28.24(13), and costs of mailing notices shall be paid out of

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1 the excess balance held by the clerk. Excess proceeds shall be  
2 held and disbursed in the same manner as unclaimed redemption  
3 moneys in s. 197.473. In the event excess proceeds are not  
4 sufficient to cover the service charges and mailing costs, the  
5 clerk shall receive the total amount of excess proceeds as a  
6 service charge.

7 Section 3. Subsection (2) of section 197.522, Florida  
8 Statutes, is amended to read:

9 197.522 Notice to owner when application for tax deed  
10 is made.--

11 (2)(a) In addition to the notice provided in  
12 subsection (1), the sheriff of the county in which the legal  
13 titleholder resides shall, at least 20 days prior to the date  
14 of sale, notify the legal titleholder of record of the  
15 property on which the tax certificate is outstanding. The  
16 original notice and sufficient copies shall be prepared by the  
17 clerk and provided to the sheriff. Such notice shall be served  
18 as specified in chapter 48; if the sheriff is unable to make  
19 service, he or she shall post a copy of the notice in a  
20 conspicuous place at the legal titleholder's last known  
21 address. The inability of the sheriff to serve notice on the  
22 legal titleholder shall not affect the validity of the tax  
23 deed issued pursuant to the notice. A legal titleholder of  
24 record who resides outside the state may be notified by the  
25 clerk as provided in subsection (1). The notice shall be in  
26 substantially the following form:

27  
28 WARNING

29  
30 There are unpaid taxes on the property which you own.  
31 The property will be sold at public auction on

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1 ... (date) ... unless the back taxes are paid. To make  
 2 arrangements for payment, or to receive further information,  
 3 contact the clerk of court at ... (address) ...,  
 4 ... (telephone number) ....

5  
 6 In addition, if the legal titleholder does not reside in the  
 7 county in which the property to be sold is located, a copy of  
 8 such notice shall be posted in a conspicuous place on the  
 9 property by the sheriff of the county in which the property is  
 10 located. However, no posting of notice shall be required if  
 11 the property to be sold is classified for assessment purposes,  
 12 according to use classifications established by the  
 13 department, as nonagricultural acreage or vacant land.

14 (b) In addition to the notice provided in subsection  
 15 (1), the clerk shall notify by certified mail with return  
 16 receipt requested, or by registered mail if the notice is to  
 17 be sent outside the continental United States, the persons  
 18 listed in the tax collector's statement pursuant to s.  
 19 197.502(4)(h) that application for a tax deed has been made.  
 20 Such notice shall be mailed at least 20 days prior to the date  
 21 of sale. If no address is listed in the tax collector's  
 22 statement, then no notice shall be required. Enclosed with the  
 23 copy of the notice shall be a statement in substantially the  
 24 following form:

25 WARNING

26 There are unpaid taxes on property contiguous to your  
 27 property. The property with the unpaid taxes will be sold at  
 28 auction on ... (date) ... unless the back taxes are paid. To  
 29 make payment, or to receive further information about the  
 30 purchase of the property, contact the clerk of court  
 31 immediately at ... (address) ..., ... (telephone number) ....

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

Neither the failure of the tax collector to include the list of contiguous property owners pursuant to s. 197.502(4)(h) in his or her statement to the clerk nor the failure of the clerk to mail this notice to any or all of the persons listed in the tax collector's statement pursuant to s. 197.502(4)(h) shall be a basis to challenge the validity of the tax deed issued pursuant to any notice under s. 197.522

Section 4. Ad valorem taxes and non-ad valorem assessments against subdivision property.--

(1) Ad valorem taxes and non-ad valorem assessments shall be assessed against the lots within a platted residential subdivision and not upon the subdivision property as a whole. An ad valorem tax or non-ad valorem assessment, including a tax or assessment imposed by a county, municipality, special district, or water management district, may not be assessed separately against common elements utilized exclusively for the benefit of lot owners within the subdivision, regardless of ownership. The value of each parcel of land that is or has been part of a platted subdivision and that is designated on the plat or the approved site plan as a common element for the exclusive benefit of lot owners shall, regardless of ownership, be prorated by the property appraiser and included in the assessment of all the lots within the subdivision which constitute inventory for the developer and are intended to be conveyed or have been conveyed into private ownership for the exclusive benefit of lot owners within the subdivision.

(2) As used in this section, the term "common element" includes:

(a) Subdivision property not included within lots

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1 constituting inventory for the developer which are intended to  
2 be conveyed or have been conveyed into private ownership.

3 (b) An easement through the subdivision property, not  
4 including the property described in paragraph (a), which has  
5 been dedicated to the public or retained for the benefit of  
6 the subdivision.

7 (c) Any other part of the subdivision which has been  
8 designated on the plat or is required to be designated on the  
9 site plan as a drainage pond, or detention or retention pond,  
10 for the exclusive benefit of the subdivision.

11 Section 5. This act shall take effect January 1, 2004.

12  
13

14 ===== T I T L E A M E N D M E N T =====

15 And the title is amended as follows:

16 Delete everything before the enacting clause

17

18 and insert:

19 A bill to be entitled  
20 An act relating to subdivision property;  
21 amending s. 197.502, F.S.; increasing a tax  
22 deed application fee; providing notification to  
23 legal titleholders of contiguous property which  
24 is included in a tax certificate for unpaid  
25 taxes; requiring a county to notify the legal  
26 titleholder of property contiguous to land  
27 available for taxes prior to sale under certain  
28 circumstances; amending s. 197.582, F.S.;  
29 excluding certain persons as beneficiaries of  
30 certain undistributed remainder funds; amending  
31 s. 197.522, F.S.; requiring notification to

Bill No. CS for SB 1824

Amendment No. \_\_\_\_ Barcode 863984

1           certain persons when an application for a tax  
2           deed is made; providing for a statement to  
3           accompany such notice; prohibiting the  
4           assessment of ad valorem taxes and non-ad  
5           valorem assessments by certain entities against  
6           property constituting the common elements of a  
7           subdivision; requiring that the property  
8           appraiser prorate the value of ad valorem taxes  
9           and non-ad valorem assessments against  
10          easements and other common elements of a  
11          subdivision and include such prorated value  
12          among the lots within the subdivision conveyed  
13          or intended to be conveyed into private  
14          ownership; defining the term "common element";  
15          providing an effective date.

16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31