

Bill No. CS for SB 1824

Amendment No. ____ Barcode 865756

CHAMBER ACTION

Senate

House

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Senator Sebesta moved the following amendment:

Senate Amendment (with title amendment)

On page 3, line 4, through page 7, line 2, delete those lines

and insert:

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

(7) On county-held certificates for which there are no

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1 bidders at the public sale, the clerk shall enter the land on
2 a list entitled "lands available for taxes" and shall
3 immediately notify the county commission and all other persons
4 holding certificates against the land that the land is
5 available. During the first 90 days after the land is placed
6 on the list of lands available for taxes, the county may
7 purchase the land for the opening bid. Thereafter, any person,
8 the county, or any other governmental unit may purchase the
9 land from the clerk, without further notice or advertising,
10 for the opening bid, except that when the county or other
11 governmental unit is the purchaser for its own use, the board
12 of county commissioners may cancel omitted years' taxes, as
13 provided under s. 197.447. If the county does not elect to
14 purchase the land, the county must notify each legal
15 titleholder of property contiguous to the land available for
16 taxes, as provided in paragraph (4)(h), before expiration of
17 the 90-day period. Interest on the opening bid continues to
18 accrue through the month of sale as prescribed by s. 197.542.

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

21 197.582 Disbursement of proceeds of sale.--

22 (2) If the property is purchased for an amount in
23 excess of the statutory bid of the certificateholder, the
24 excess shall be paid over and disbursed by the clerk. If the
25 property purchased is homestead property and the statutory bid
26 includes an amount equal to at least one-half of the assessed
27 value of the homestead, that amount shall be treated as excess
28 and distributed in the same manner. The clerk shall distribute
29 the excess to the governmental units for the payment of any
30 lien of record held by a governmental unit against the
31 property. In the event the excess is not sufficient to pay all

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1 of such liens in full, the excess shall then be paid to each
2 governmental unit pro rata. If, after all liens of record of
3 the governmental units upon the property are paid in full,
4 there remains a balance of undistributed funds, the balance of
5 the purchase price shall be retained by the clerk for the
6 benefit of the persons described in s. 197.522(1)(a), except
7 those persons described in s. 197.502(4)(h), as their
8 interests may appear. The clerk shall mail notices to such
9 persons notifying them of the funds held for their benefit.
10 Any service charges, at the same rate as prescribed in s.
11 28.24(13), and costs of mailing notices shall be paid out of
12 the excess balance held by the clerk. Excess proceeds shall be
13 held and disbursed in the same manner as unclaimed redemption
14 moneys in s. 197.473. In the event excess proceeds are not
15 sufficient to cover the service charges and mailing costs, the
16 clerk shall receive the total amount of excess proceeds as a
17 service charge.

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

20 197.522 Notice to owner when application for tax deed
21 is made.--

22 (2)(a) In addition to the notice provided in
23 subsection (1), the sheriff of the county in which the legal
24 titleholder resides shall, at least 20 days prior to the date
25 of sale, notify the legal titleholder of record of the
26 property on which the tax certificate is outstanding. The
27 original notice and sufficient copies shall be prepared by the
28 clerk and provided to the sheriff. Such notice shall be served
29 as specified in chapter 48; if the sheriff is unable to make
30 service, he or she shall post a copy of the notice in a
31 conspicuous place at the legal titleholder's last known

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1 address. The inability of the sheriff to serve notice on the
 2 legal titleholder shall not affect the validity of the tax
 3 deed issued pursuant to the notice. A legal titleholder of
 4 record who resides outside the state may be notified by the
 5 clerk as provided in subsection (1). The notice shall be in
 6 substantially the following form:

7
 8 WARNING

9
 10 There are unpaid taxes on the property which you own.
 11 The property will be sold at public auction on
 12 ... (date) ... unless the back taxes are paid. To make
 13 arrangements for payment, or to receive further information,
 14 contact the clerk of court at ... (address) ...,
 15 ... (telephone number)

16
 17 In addition, if the legal titleholder does not reside
 18 in the county in which the property to be sold is located, a
 19 copy of such notice shall be posted in a conspicuous place on
 20 the property by the sheriff of the county in which the
 21 property is located. However, no posting of notice shall be
 22 required if the property to be sold is classified for
 23 assessment purposes, according to use classifications
 24 established by the department, as nonagricultural acreage or
 25 vacant land.

26 (b) In addition to the notice provided in subsection
 27 (1), the clerk shall notify by certified mail with return
 28 receipt requested, or by registered mail if the notice is to
 29 be sent outside the continental United States, the persons
 30 listed in the tax collector s statement pursuant to s.
 31 197.502(4)(h) that application for a tax deed has been made.

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1 Such notice shall be mailed at least 20 days prior to the date
2 of sale. If no address is listed in the tax collector s
3 statement, then no notice shall be required. Enclosed with the
4 copy of the notice shall be a statement in substantially the
5 following form:

6 WARNING

7 There are unpaid taxes on property contiguous to your
8 property. The property with the unpaid taxes will be sold at
9 auction on ... (date) ... unless the back taxes are paid. To
10 make payment, or to receive further information about the
11 purchase of the property, contact the clerk of court
12 immediately at ... (address) ..., ... (telephone number)

13 Neither the failure of the tax collector to include the
14 list of contiguous property owners pursuant to s.
15 197.502(4)(h) in his or her statement to the clerk nor the
16 failure of the clerk to mail this notice to any or all of the
17 persons listed in the tax collector s statement pursuant to
18 s. 197.502(4)(h) shall be a basis to challenge the validity of
19 the tax deed issued pursuant to any notice under s. 197.522

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

22 (1) Ad valorem taxes and non-ad valorem assessments
23 shall be assessed against the lots within a platted
24 residential subdivision and not upon the subdivision property
25 as a whole. An ad valorem tax or non-ad valorem assessment,
26 including a tax or assessment imposed by a county,
27 municipality, special district, or water management district,
28 may not be assessed separately against common elements
29 utilized exclusively for the benefit of lot owners within the
30 subdivision, regardless of ownership. The value of each parcel
31 of land that is or has been part of a platted subdivision and

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1 that is designated on the plat or the approved site plan as a
 2 common element for the exclusive benefit of lot owners shall,
 3 regardless of ownership, be prorated by the property appraiser
 4 and included in the assessment of all the lots within the
 5 subdivision which constitute inventory for the developer and
 6 are intended to be conveyed or have been conveyed into private
 7 ownership for the exclusive benefit of lot owners within the
 8 subdivision.

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

11 (a) Subdivision property not included within lots
 12 constituting inventory for the developer which are intended to
 13 be conveyed or have been conveyed into private ownership.

14 (b) An easement through the subdivision property, not
 15 including the property described in paragraph (a), which has
 16 been dedicated to the public or retained for the benefit of
 17 the subdivision.

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

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

25 And the title is amended as follows:

26 On page 1, line 3, after the word "increasing"

27

28 insert:

29 a tax deed application fee; providing
 30 notification to legal titleholders of
 31 contiguous property which is included in a tax

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1 certificate for unpaid taxes; requiring a
2 county to notify the legal titleholder of
3 property contiguous to land available for taxes
4 prior to sale under certain circumstances;
5 amending s. 197.582, F.S.; excluding certain
6 persons as beneficiaries of certain
7 undistributed remainder funds; amending s.
8 197.522, F.S.; requiring notification to
9 certain persons when an application for a tax
10 deed is made; providing for a statement to
11 accompany such notice; prohibiting the
12 assessment of ad valorem taxes and non-ad
13 valorem assessments by certain entities against
14 property constituting the common elements of a
15 subdivision; requiring that the property
16 appraiser prorate the value of ad valorem taxes
17 and non-ad valorem assessments against
18 easements and other common elements of a
19 subdivision and include such prorated value
20 among the lots within the subdivision conveyed
21 or intended to be conveyed into private
22 ownership; defining the term "common element";
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