

1                                   A bill to be entitled  
2           An act relating to tax certificates for unpaid  
3           taxes; amending s. 197.432, F.S.; authorizing  
4           county tax collectors to conduct sales of tax  
5           certificates for unpaid taxes by electronic  
6           means; providing for compliance with ch. 197,  
7           F.S., governing tax collections, sales, and  
8           liens; providing a requirement for public  
9           access; providing authority to the tax  
10          collector to receive electronic deposits and  
11          payments; amending s. 197.3632, F.S.;  
12          redefining the term "non-ad valorem  
13          assessment"; providing an effective date.

14

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

16

17           Section 1. Subsection (4) of section 197.432, Florida  
18 Statutes, is amended, and subsection (16) is added to that  
19 section, to read:

20

197.432 Sale of tax certificates for unpaid taxes.--

21

22           (4) A tax certificate representing less than \$100 in  
23 delinquent taxes on property that has been granted a homestead  
24 exemption for the year in which the delinquent taxes were  
25 assessed may not be sold at public auction or by electronic  
26 sale as provided in subsection (16)but shall be issued by the  
27 tax collector to the county at the maximum rate of interest  
28 allowed by this chapter. The provisions of s. 197.502(3)  
29 shall not be invoked as long as the homestead exemption is  
30 granted to the person who received the homestead exemption for  
31 the year in which the tax certificate was issued. However,  
when all such tax certificates and accrued interest thereon

1 represent an amount of \$100 or more, the provisions of s.  
2 197.502(3) shall be invoked.

3       (16) The county tax collector may conduct the sale of  
4 tax certificates for unpaid taxes pursuant to this section by  
5 electronic means. The sale by electronic means must comply  
6 with all procedures provided by this chapter, and must provide  
7 access to the electronic sale by computer terminals open to  
8 the public at a designated location. Each county tax collector  
9 who chooses to conduct such electronic sale shall receive  
10 electronic deposits and payments related to the tax  
11 certificate sale.

12       Section 2. Paragraph (d) of subsection (1) of section  
13 197.3632, Florida Statutes, is amended to read:

14       197.3632 Uniform method for the levy, collection, and  
15 enforcement of non-ad valorem assessments.--

16       (1) As used in this section:

17       (d) "Non-ad valorem assessment" means only those  
18 assessments which are not based upon millage and which can  
19 become a lien against a homestead as permitted in s. 4, Art. X  
20 of the State Constitution. The term includes special  
21 assessments for special tax districts; fire assessment; solid  
22 waste assessments; and highway, street, sanitary sewer, and  
23 sidewalk assessments.

24       Section 3. This act shall take effect July 1, 2003.  
25  
26  
27  
28  
29  
30  
31