

CHAMBER ACTION

1 The Fiscal Council recommends the following:

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3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to the payment of ad valorem taxes;  
7 authorizing the governing body of a county that has been  
8 declared a major disaster area to adopt an emergency  
9 ordinance extending the time in which a property tax  
10 payment made by a property owner qualifies for an early-  
11 payment discount; providing early-payment options;  
12 providing that additional tax notices are not required  
13 under certain circumstances; providing for expiration;  
14 providing an effective date.

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

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18 Section 1. (1) Notwithstanding s. 197.162, Florida  
19 Statutes, upon an affirmative vote of the governing body of any  
20 county that has been declared a major disaster area approved for  
21 individual assistance by the President of the United States, the  
22 property tax payment made by an owner of property in that county  
23 is eligible for any early-payment discount adopted under this

HB 15B

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24 subsection. The county governing body may adopt by emergency  
 25 ordinance any or all of the following options for such  
 26 discounts:

27 (a) Four percent for a payment made by January 31, 2006.

28 (b) Three percent for a payment made by February 28, 2006.

29 (c) Two percent for a payment made by March 31, 2006.

30 (2) The tax collector shall implement any early-payment  
 31 discount option adopted under subsection (1). Subsection (1)  
 32 does not apply to payments made on behalf of property owners by  
 33 the holder or mortgagee of an unsatisfied mortgage, a  
 34 lienholder, or a vendee under a contract for deed.

35 (3) If the governing body of any county adopts any early-  
 36 payment discount option as authorized in subsection (1) after  
 37 tax notices have already been mailed for that tax year, no  
 38 additional direct mail notice shall be necessary to notify  
 39 taxpayers of the change. Notice by advertisement in a newspaper  
 40 of general circulation and posting at all offices of the tax  
 41 collector shall be sufficient notice.

42 (4) This section expires April 1, 2006.

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