

1 A bill to be entitled
 2 An act relating to partial payment of property taxes;
 3 amending s. 197.373, F.S.; requiring tax collectors to
 4 accept payments of portions of amounts billed in tax
 5 notices; subjecting unpaid amounts to penalties, interest,
 6 and other processes of law; amending ss. 192.0105,
 7 197.432, 197.442, and 197.443, F.S.; conforming
 8 provisions; providing for construction of the act in pari
 9 materia with laws enacted during the 2007 Regular Session
 10 or a 2007 special session of the Legislature; providing an
 11 effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

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 15 Section 1. Section 197.373, Florida Statutes, is amended
 16 to read:

17 197.373 Payment of portion of taxes.--

18 (1) (a) The tax collector of the county is authorized to
 19 allow the payment of a part of a tax notice when the part to be
 20 paid can be ascertained by legal description, such part is under
 21 a contract for sale or has been transferred to a new owner, and
 22 the request is made by the person purchasing the property or the
 23 new owner or someone acting on behalf of the purchaser or owner.

24 (b) ~~(2)~~ The request must be made at least 15 days prior to
 25 the tax certificate sale.

26 (c) ~~(3)~~ The property appraiser shall within 10 days after
 27 request from the tax collector apportion the property into the
 28 parts sought to be paid or redeemed.

29 (d)~~(4)~~ This subsection ~~section~~ does not apply to
 30 assessments and collections made pursuant to the provisions of
 31 s. 192.037.

32 (2) The tax collector of the county shall accept any
 33 payment consisting of any portion of the total amount of taxes
 34 specified in the tax notice by the deadline specified in the tax
 35 notice. Any portion of the total amount of taxes specified in
 36 the tax notice remaining unpaid after the deadline specified in
 37 the tax notice shall be subject to interest and penalties as
 38 provided by law and other processes of law as provided in this
 39 chapter.

40 Section 2. Paragraph (f) of subsection (3) of section
 41 192.0105, Florida Statutes, is amended to read:

42 192.0105 Taxpayer rights.--There is created a Florida
 43 Taxpayer's Bill of Rights for property taxes and assessments to
 44 guarantee that the rights, privacy, and property of the
 45 taxpayers of this state are adequately safeguarded and protected
 46 during tax levy, assessment, collection, and enforcement
 47 processes administered under the revenue laws of this state. The
 48 Taxpayer's Bill of Rights compiles, in one document, brief but
 49 comprehensive statements that summarize the rights and
 50 obligations of the property appraisers, tax collectors, clerks
 51 of the court, local governing boards, the Department of Revenue,
 52 and taxpayers. Additional rights afforded to payors of taxes and
 53 assessments imposed under the revenue laws of this state are
 54 provided in s. 213.015. The rights afforded taxpayers to assure
 55 that their privacy and property are safeguarded and protected
 56 during tax levy, assessment, and collection are available only

57 insofar as they are implemented in other parts of the Florida
 58 Statutes or rules of the Department of Revenue. The rights so
 59 guaranteed to state taxpayers in the Florida Statutes and the
 60 departmental rules include:

61 (3) THE RIGHT TO REDRESS.--

62 (f) The right to redeem real property and redeem tax
 63 certificates at any time before a tax deed is issued, and the
 64 right to have tax certificates canceled if sold where taxes had
 65 been fully paid or if other error makes it void or correctable.
 66 Property owners have the right to be free from contact by a
 67 certificateholder for 2 years (see ss. 197.432(14) and (15),
 68 197.442(1), 197.443, and 197.472(1) and (7)).

69 Section 3. Subsection (1) of section 197.432, Florida
 70 Statutes, is amended to read:

71 197.432 Sale of tax certificates for unpaid taxes.--

72 (1) On the day and approximately at the time designated in
 73 the notice of the sale, the tax collector shall commence the
 74 sale of tax certificates on those lands on which taxes have not
 75 been fully paid, and he or she shall continue the sale from day
 76 to day until each certificate is sold to pay the unpaid taxes,
 77 interest, costs, and charges on the parcel described in the
 78 certificate. In case there are no bidders, the certificate shall
 79 be issued to the county. The tax collector shall offer all
 80 certificates on the lands as they are assessed.

81 Section 4. Section 197.442, Florida Statutes, is amended
 82 to read:

83 197.442 Tax collector not to sell certificates on land on
 84 which taxes have been fully paid; penalty.--

85 (1) If a tax collector sells tax certificates on land upon
 86 which the taxes have been fully paid, upon written demand by the
 87 aggrieved taxpayer alleging the circumstances, the tax collector
 88 shall initiate action to cancel any improperly issued tax
 89 certificate or deed in accordance with the provisions of s.
 90 197.443. If the tax collector fails to act within a reasonable
 91 time, his or her office shall be liable for all legitimate
 92 expenses which the aggrieved taxpayer may spend in clearing his
 93 or her title, including a reasonable attorney's fee.

94 (2) The office of the tax collector shall be responsible
 95 to the publisher for costs of advertising lands on which the
 96 taxes have been fully paid, and the office of the property
 97 appraiser shall be responsible to the publisher for the costs of
 98 advertising lands doubly assessed or assessed in error.

99 Section 5. Paragraph (a) of subsection (1) of section
 100 197.443, Florida Statutes, is amended to read:

101 197.443 Cancellation of void tax certificates; correction
 102 of tax certificates; procedure.--

103 (1) When a tax certificate on lands has been sold for
 104 unpaid taxes and:

105 (a) The tax certificate evidencing the sale is void
 106 because the taxes on the lands have been fully paid;

107
 108 the tax collector shall forward a certificate of such error to
 109 the department and enter upon the list of certificates sold for
 110 taxes a memorandum of such error. The department, upon receipt
 111 of such certificate, if satisfied of the correctness of the
 112 certificate of error or upon receipt of a court order, shall

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113 | notify the tax collector, who shall cancel or correct the
114 | certificate.

115 | Section 6. If any law amended by this act was also amended
116 | by a law enacted during the 2007 Regular Session or a 2007
117 | special session of the Legislature, such laws shall be construed
118 | as if they had been enacted at the same session of the
119 | Legislature, and full effect shall be given to each if possible.

120 | Section 7. This act shall take effect January 1, 2008.