

By Senator Fasano

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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 an effective date.
9

10 Be It Enacted by the Legislature of the State of Florida:
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12 Section 1. Paragraph (f) of subsection (3) of section
13 192.0105, Florida Statutes, is amended to read:

14 192.0105 Taxpayer rights.--There is created a Florida
15 Taxpayer's Bill of Rights for property taxes and assessments to
16 guarantee that the rights, privacy, and property of the taxpayers
17 of this state are adequately safeguarded and protected during tax
18 levy, assessment, collection, and enforcement processes
19 administered under the revenue laws of this state. The Taxpayer's
20 Bill of Rights compiles, in one document, brief but comprehensive
21 statements that summarize the rights and obligations of the
22 property appraisers, tax collectors, clerks of the court, local
23 governing boards, the Department of Revenue, and taxpayers.
24 Additional rights afforded to payors of taxes and assessments
25 imposed under the revenue laws of this state are provided in s.
26 213.015. The rights afforded taxpayers to assure that their
27 privacy and property are safeguarded and protected during tax
28 levy, assessment, and collection are available only insofar as
29 they are implemented in other parts of the Florida Statutes or

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30 | rules of the Department of Revenue. The rights so guaranteed to
31 | state taxpayers in the Florida Statutes and the departmental
32 | rules include:

33 | (3) THE RIGHT TO REDRESS.--

34 | (f) The right to redeem real property and redeem tax
35 | certificates at any time before a tax deed is issued, and the
36 | right to have tax certificates canceled if sold where taxes had
37 | been fully paid or if other error makes it void or correctable.
38 | Property owners have the right to be free from contact by a
39 | certificateholder for 2 years (see ss. 197.432(14) and (15),
40 | 197.442(1), 197.443, and 197.472(1) and (7)).

41 | Section 2. Section 197.373, Florida Statutes, is amended to
42 | read:

43 | 197.373 Payment of portion of taxes.--

44 | (1) (a) The tax collector of the county is authorized to
45 | allow the payment of a part of a tax notice when the part to be
46 | paid can be ascertained by legal description, such part is under
47 | a contract for sale or has been transferred to a new owner, and
48 | the request is made by the person purchasing the property or the
49 | new owner or someone acting on behalf of the purchaser or owner.

50 | (b) (2) The request must be made at least 15 days prior to
51 | the tax certificate sale.

52 | (c) (3) The property appraiser shall within 10 days after
53 | request from the tax collector apportion the property into the
54 | parts sought to be paid or redeemed.

55 | (d) (4) This subsection ~~section~~ does not apply to
56 | assessments and collections made pursuant to the provisions of s.
57 | 192.037.

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58 (2) The tax collector of the county shall accept any
59 payment consisting of any portion of the total amount of taxes
60 specified in the tax notice by the deadline specified in the tax
61 notice. Any portion of the total amount of taxes specified in the
62 tax notice remaining unpaid after the deadline specified in the
63 tax notice shall be subject to interest and penalties as provided
64 by law and other processes of law as provided in this chapter.

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

67 197.432 Sale of tax certificates for unpaid taxes.--

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

77 Section 4. Section 197.442, Florida Statutes, is amended to
78 read:

79 197.442 Tax collector not to sell certificates on land on
80 which taxes have been fully paid; penalty.--

81 (1) If a tax collector sells tax certificates on land upon
82 which the taxes have been fully paid, upon written demand by the
83 aggrieved taxpayer alleging the circumstances, the tax collector
84 shall initiate action to cancel any improperly issued tax
85 certificate or deed in accordance with the provisions of s.
86 197.443. If the tax collector fails to act within a reasonable

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87 | time, his or her office shall be liable for all legitimate
88 | expenses which the aggrieved taxpayer may spend in clearing his
89 | or her title, including a reasonable attorney's fee.

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

95 | Section 5. Subsection (1) of section 197.443, Florida
96 | Statutes, is amended to read:

97 | 197.443 Cancellation of void tax certificates; correction
98 | of tax certificates; procedure.--

99 | (1) When a tax certificate on lands has been sold for
100 | unpaid taxes and:

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

103 | (b) The lands were not subject to taxation at the time of
104 | the assessment on which they were sold;

105 | (c) The description of the property in the tax certificate
106 | is void or has been corrected;

107 | (d) An error of commission or omission has occurred which
108 | invalidates the sale;

109 | (e) The circuit court has voided the tax certificate by a
110 | suit to cancel the tax certificate by the holder;

111 | (f) The tax certificate is void for any other reason; or

112 | (g) An error has occurred for which the tax certificate may
113 | be corrected,

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115 | the tax collector shall forward a certificate of such error to
116 | the department and enter upon the list of certificates sold for
117 | taxes a memorandum of such error. The department, upon receipt of
118 | such certificate, if satisfied of the correctness of the
119 | certificate of error or upon receipt of a court order, shall
120 | notify the tax collector, who shall cancel or correct the
121 | certificate.

122 | Section 6. This act shall take effect July 1, 2008.