

By Senator Posey

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1 A bill to be entitled
2 An act relating to ad valorem tax collection; amending s.
3 197.102, F.S.; revising definitions; defining the terms
4 "proxy bidding" and "random-number generator"; amending s.
5 197.122, F.S.; revising provisions relating to liens on
6 property for unpaid taxes; amending s. 197.123, F.S.;
7 revising provisions relating to erroneous reporting of
8 property; creating s. 197.146, F.S.; providing for the
9 correction of the tax roll to remove uncollectible
10 personal property tax accounts; amending s. 197.162, F.S.;
11 revising provisions relating to discounts for tax payments
12 made prior to delinquency; amending s. 197.172, F.S.;
13 revising provisions relating to the calculation of
14 interest rates relating to deferred payment tax
15 certificates; amending s. 197.182, F.S.; revising
16 provisions for the payment of tax refunds; revising the
17 required procedure if a taxing authority has insufficient
18 funds from which to pay a refund; amending s. 197.222,
19 F.S.; revising provisions relating to the prepayment of
20 taxes by installment; amending s. 197.2301, F.S.; revising
21 provisions relating to the payment of estimated taxes;
22 amending s. 197.252, F.S.; revising provisions relating to
23 the granting of a homestead property tax deferral;
24 amending s. 197.253, F.S.; revising provisions relating to
25 an application for a homestead tax deferral; amending s.
26 197.254, F.S.; deleting a provision specifying the
27 language to be used to inform taxpayers about deferring
28 homestead taxes; amending s. 197.262, F.S.; lowering the
29 upper limit on interest rates on tax certificates on

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30 deferred homestead taxes; amending s. 197.263, F.S.;

31 revising provisions relating to a change of ownership or

32 use of property subject to a homestead tax deferral;

33 amending s. 197.272, F.S.; deleting provisions specifying

34 who may prepay deferred homestead taxes and accrued

35 interest; amending s. 197.304, F.S.; reducing the upper

36 limit on interest rates relating to the tax deferral on

37 recreational and commercial working waterfronts; amending

38 s. 197.3041, F.S.; revising provisions relating to an

39 application for a tax deferral on recreational and

40 commercial working waterfronts; amending s. 197.3042,

41 F.S.; reducing the upper limit on interest rates for

42 deferred payment tax certificates; amending s. 197.3043,

43 F.S.; revising provisions relating to a change of

44 ownership or use of recreational and commercial working

45 waterfront property subject to a tax deferral; amending s.

46 197.3044, F.S.; deleting provisions specifying who may

47 prepay deferred taxes and accrued interest; amending s.

48 197.332, F.S.; revising provisions relating to the duties

49 of the tax collector; authorizing the use of contracted

50 services or products or electronic means; amending s.

51 197.343, F.S.; revising provisions relating to the mailing

52 of additional notice for unpaid taxes; amending s.

53 197.373, F.S.; revising provisions relating to the partial

54 payment of taxes for property that is subject to a tax

55 certificate sale; amending s. 197.402, F.S.; revising

56 provisions relating to advertising the sale of tax

57 certificates on property having delinquent taxes; amending

58 s. 197.403, F.S.; revising provisions relating to the

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59 requirement that a newspaper provide proof of publication
60 of the tax notice; amending s. 197.413, F.S.; revising
61 provisions relating to the requirement for giving notice
62 of warrants for the sale of property to satisfy delinquent
63 taxes; revising the tax collector's fee for collecting
64 delinquent taxes; amending s. 197.414, F.S.; revising
65 provisions relating to the required record of warrants and
66 levies; amending s. 197.4155, F.S.; revising provisions
67 relating to the implementation of an installment payment
68 program for the payment of delinquent taxes; amending s.
69 197.416, F.S.; revising provisions relating to the tax
70 collector's continuing duty to collect delinquent taxes;
71 amending s. 197.432, F.S.; revising provisions relating to
72 the sale of tax certificates; providing for bidding by
73 proxy under certain circumstances; authorizing the tax
74 collector to select among multiple bidders by using a
75 computer-generated, random-number selection process;
76 amending s. 197.4325, F.S.; revising provisions relating
77 to dishonored payments for taxes and tax certificates;
78 amending s. 197.442, F.S.; revising provisions relating to
79 responsibility for costs of advertising errors; amending
80 s. 197.443, F.S.; revising provisions relating to
81 correcting or cancelling tax certificates; amending s.
82 197.462, F.S.; revising provisions relating to the
83 transfer of a tax certificate; amending s. 197.472, F.S.;
84 revising provisions relating to the redemption of tax
85 certificates; eliminating a requirement that the tax
86 collector provide certain information to the
87 certificateholder when the tax certificate is purchased or

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88 redeemed; amending s. 197.473, F.S.; revising provisions
89 relating to unclaimed redemption moneys for tax
90 certificates; amending s. 197.482, F.S.; revising
91 provisions relating to the expiration of tax certificates;
92 amending s. 197.492, F.S.; authorizing the tax collector
93 to submit the report to the county commissioner of tax
94 collection errors and insolvencies electronically;
95 amending s. 197.502, F.S.; revising provisions relating to
96 the application for obtaining of a tax deed; amending s.
97 197.542, F.S.; revising provisions relating to property
98 sold at public auction; authorizing the clerk of the
99 circuit court to conduct the sale by electronic means;
100 amending s. 197.552, F.S.; revising provisions relating to
101 tax deeds; authorizing the tax collector to retain overbid
102 funds for certain purposes; amending s. 197.582, F.S.;
103 revising provisions relating to the disbursement of
104 proceeds from a tax sale; amending s. 192.0105, F.S.;
105 conforming cross-references; repealing s. 197.3635(2),
106 F.S., relating to the horizontal line dividing ad valorem
107 and non-ad valorem taxes on the notice of tax assessments;
108 repealing s. 197.433, F.S., relating to issuing duplicate
109 tax certificates; providing an effective date.

110
111 Be It Enacted by the Legislature of the State of Florida:

112
113 Section 1. Present subsections (3) through (7) of section
114 197.102, Florida Statutes, are redesignated as subsections (5)
115 through (9) respectively, and new subsections (3) and (4) are
116 added to that section, to read:

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117 197.102 Definitions.--As used in this chapter, the
118 following definitions apply, unless the context clearly requires
119 otherwise:

120 (3) "Proxy bidding" means a method of bidding where a
121 bidder authorizes an agent, whether an individual or an
122 electronic agent, to place bids on his or her behalf.

123 (4) "Random-number generator" means a computational device
124 that is designed to generate a sequence of numbers that lack any
125 pattern. This process can be used to break a tie when multiple
126 bidders have the same lowest bid amount. The random number
127 generator assigns a number to each of the tie bidders and then
128 randomly determines one of those numbers as the winner.

129 Section 2. Section 197.122, Florida Statutes, is amended to
130 read:

131 197.122 Lien of taxes; ~~dates;~~ application.--

132 (1) All taxes imposed pursuant to the State Constitution
133 and laws of this state shall be a first lien, superior to all
134 other liens, on any property against which ~~the~~ taxes have been
135 assessed and shall continue in full force from January 1 of the
136 year the taxes were levied until discharged by payment or until
137 barred under chapter 95. If All personal property tax liens, to
138 ~~the extent that~~ the property to which the lien applies cannot be
139 located in the county or ~~to the extent that~~ the sale of the
140 property is insufficient to pay all delinquent taxes, interest,
141 fees, and costs due, a personal property tax lien shall apply ~~be~~
142 ~~liens~~ against all other personal property of the taxpayer in the
143 county. However, a lien ~~such liens~~ against other personal
144 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
145 has been sold, and is ~~such liens~~ against other personal property

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146 ~~shall be~~ subordinate to any valid prior or subsequent liens
147 against such other property. An ~~No~~ act of omission or commission
148 on the part of a ~~any~~ property appraiser, tax collector, board of
149 county commissioners, clerk of the circuit court, or county
150 comptroller, or their deputies or assistants, or newspaper in
151 which an ~~any~~ advertisement of sale may be published does not
152 ~~shall operate to~~ defeat the payment of taxes, interest, fees, and
153 costs due, and; ~~but any acts of omission or commission~~ may be
154 corrected at any time by the ~~officer or~~ party responsible ~~for~~
155 ~~them~~ in the same ~~like~~ manner as provided by law for performing
156 acts in the first place, ~~and~~ When so corrected they shall be
157 considered ~~construed as~~ valid ab initio and do not ~~shall in no~~
158 ~~way affect any process by law for the enforcement of the~~
159 collection of the ~~any~~ tax. All owners of property are ~~shall be~~
160 held to know that taxes are due and payable annually and are
161 responsible for ~~charged with the duty of~~ ascertaining the amount
162 of current and delinquent taxes and paying them before April 1 of
163 the year following the year in which taxes are assessed. A ~~No~~
164 sale or conveyance of real or personal property for nonpayment of
165 taxes may not ~~shall~~ be held invalid except upon proof that:
166 (a) The property was not subject to taxation;
167 (b) The taxes were ~~had been~~ paid before the sale of the
168 personal property; or
169 (c) The real property was ~~had been~~ redeemed before
170 recording ~~the execution and delivery of~~ a deed based upon a
171 certificate issued for nonpayment of taxes.
172 (2) A lien created through the sale of a tax certificate
173 may not be foreclosed or enforced in any manner except as
174 prescribed in this chapter.

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175 (3) A property appraiser must ~~may also~~ correct a material
176 mistake of fact relating to an essential condition of the subject
177 property to reduce an assessment that ~~if to do so~~ requires only
178 the exercise of judgment as to the effect of the mistake of fact
179 on the assessed or taxable value ~~of that mistake of fact~~.

180 (a) As used in this subsection, the term "an essential
181 condition of the subject property" means ~~a characteristic of the~~
182 ~~subject parcel, including only:~~

183 1. Environmental restrictions, zoning restrictions, or
184 restrictions on permissible use;

185 2. Acreage;

186 3. Wetlands or other environmental lands that are or have
187 been restricted in use because of ~~such~~ environmental features;

188 4. Access to usable land;

189 5. Any characteristic of the subject parcel which
190 ~~characteristic~~, in the property appraiser's opinion, caused the
191 appraisal to be clearly erroneous; or

192 6. Depreciation of the property that was based on a latent
193 defect of the property which existed but was not readily
194 discernible by inspection on January 1, but not depreciation
195 ~~resulting~~ from any other cause.

196 (b) The material mistake of fact must ~~may~~ be corrected by
197 the property appraiser, in the same ~~like~~ manner as provided by
198 law for performing the act in the first place, only within 1 year
199 after the approval of the tax roll pursuant to s. 193.1142, and,
200 if when so corrected, ~~the act~~ becomes valid ab initio and does
201 not affect ~~in no way affects any process by law for the~~
202 ~~enforcement of~~ the collection of the any tax. If the ~~such a~~
203 correction results in a refund of taxes paid on the basis of an

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204 erroneous assessment included ~~contained~~ on the current year's tax
205 roll for years beginning January 1, 1999, or later, the property
206 appraiser, ~~at his or her option,~~ may request ~~that~~ the department
207 to pass upon the refund request pursuant to s. 197.182 or may
208 submit the correction and refund order directly to the tax
209 collector ~~for action~~ in accordance with the notice provisions of
210 s. 197.182(2). Corrections to tax rolls for prior years which
211 ~~would~~ result in refunds must be made pursuant to s. 197.182.

212 Section 3. Section 197.123, Florida Statutes, is amended to
213 read:

214 197.123 ~~Correcting~~ Erroneous returns; notification of
215 property appraiser.--If a any tax collector has reason to believe
216 that a any taxpayer has filed an erroneous or incomplete
217 statement of her or his personal property or has not disclosed
218 ~~returned the full amount of all of~~ her or his property subject to
219 taxation, the collector shall notify the property appraiser of
220 the erroneous or incomplete statement.

221 Section 4. Section 197.146, Florida Statutes, is created to
222 read:

223 197.146 Uncollectible personal property taxes; correction
224 of tax roll.--A tax collector who determines that a tangible
225 personal property account is uncollectible may issue a
226 certificate of correction for the current tax roll and any
227 outstanding delinquent taxes. The tax collector shall notify the
228 property appraiser that the account is invalid and the assessment
229 shall not be certified for a future tax roll. An uncollectible
230 account includes an account on property, which was originally
231 assessed but cannot be found, to seize and sell for the payment

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232 of taxes and includes other tangible personal property of the
233 owner as provided under s. 197.413(8) and (9).

234 Section 5. Section 197.162, Florida Statutes, is amended to
235 read:

236 197.162 Tax discount payment periods ~~Discounts; amount and~~
237 ~~time.--For~~ On all taxes assessed on the county tax rolls and
238 collected by the county tax collector, discounts for payments
239 made prior to delinquency ~~early payment thereof~~ shall be at the
240 rate of 4 percent in the month of November or at any time within
241 30 days after the mailing of the original tax notice; 3 percent
242 in the following month of December; 2 percent in the following
243 month of January; 1 percent in the following month of February;
244 and zero percent in the following month of March or within 30
245 days prior to the date of delinquency if the date of delinquency
246 is after April 1.

247 (1) ~~If~~ When a taxpayer makes a request to have the original
248 tax notice corrected, the discount rate for early payment
249 applicable at the time of the request ~~for correction is made~~
250 shall apply for 30 days after the mailing of the corrected tax
251 notice.

252 (2) A discount rate ~~shall apply at the rate of 4 percent~~
253 shall apply for 30 days after the mailing of a tax notice
254 resulting from the action of a value adjustment board.
255 Thereafter, the regular discount periods shall apply.

256 (3) ~~If the~~ For the purposes of this section, when a
257 discount period ends on a Saturday, Sunday, or legal holiday, the
258 discount period, including the zero percent period, shall be
259 extended to the next working day, if payment is delivered to the
260 a designated collection office of the tax collector.

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261 (4) The tax collector may not accept partial payment of
262 taxes except as authorized under this chapter.

263 Section 6. Subsection (4) of section 197.172, Florida
264 Statutes, is amended to read:

265 197.172 Interest rate; calculation and minimum.--

266 (4) Except as provided in this chapter ~~s. 197.262 with~~
267 ~~regard to deferred payment tax certificates~~, interest to be
268 accrued with respect to deferred payment tax certificates
269 ~~pursuant to this chapter~~ shall be calculated monthly from the
270 first day of the ~~each~~ month.

271 Section 7. Paragraphs (b) through (1) of subsection (1) and
272 subsection (2) of section 197.182, Florida Statutes, are amended
273 to read:

274 197.182 Department of Revenue to pass upon and order
275 refunds.--

276 (1)

277 (b)~~1~~. ~~These~~ Refunds that have been ordered by a court and
278 ~~those~~ refunds that do not result from changes made in the
279 assessed value on a tax roll certified to the tax collector shall
280 be made directly by the tax collector without order from the
281 department and shall be made from undistributed funds without
282 approval of the various taxing authorities.

283 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
284 retained by the tax collector unless a written claim for a refund
285 is received from the taxpayer. Overpayments over \$10 ~~\$5~~ resulting
286 from taxpayer error, if determined within 24 months ~~the 4-year~~
287 ~~period of limitation~~, are to be automatically refunded to the
288 taxpayer. Such refunds do not require approval from the
289 department.

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290 (d)2- ~~If when~~ a payment has been made in error by a
291 taxpayer ~~to the tax collector~~ because of an error in the tax
292 notice sent to the taxpayer, refund must be made directly by the
293 tax collector and does not require approval from the department.
294 At the request of the taxpayer, the amount paid in error may be
295 applied by the tax collector to the taxes for which the taxpayer
296 is ~~actually~~ liable.

297 (e) ~~(e)~~ Claims for refunds shall be made in accordance with
298 the rules of the department. ~~A No~~ refund may not ~~shall~~ be granted
299 unless claim is made ~~therefor~~ within 4 years after ~~of~~ January 1
300 of the tax year for which the taxes were paid.

301 (f) ~~(d)~~ Upon receipt of the department's written denial of a
302 ~~the~~ refund, the tax collector shall issue the denial in writing
303 to the taxpayer.

304 (g) ~~(e)~~ If funds are available from current receipts and,
305 subject to subsection (3) and, ~~if~~ a refund is approved, the
306 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
307 after a claim for refund is made, unless the tax collector,
308 property appraiser, or department states good cause for remitting
309 the refund after that date. The times stated in this paragraph
310 and paragraphs (h) ~~(f)~~ through (j) are directory and may be
311 extended by a maximum of an additional 60 days if good cause is
312 stated.

313 ~~(f)~~ ~~If the taxpayer contacts the property appraiser first,~~
314 ~~the property appraiser shall refer the taxpayer to the tax~~
315 ~~collector.~~

316 ~~(g)~~ ~~If a correction to the roll by the property appraiser~~
317 ~~is required as a condition for the refund, the tax collector~~
318 ~~shall, within 30 days, advise the property appraiser of the~~

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319 ~~taxpayer's application for a refund and forward the application~~
320 ~~to the property appraiser.~~

321 (h) The property appraiser has 30 days after the discovery
322 of an error ~~receipt of the form from the tax collector~~ to correct
323 the roll if a correction is permissible by law. ~~After the 30~~
324 ~~days,~~ The property appraiser shall ~~immediately~~ advise the tax
325 collector in writing whether or not the roll has been corrected,
326 stating the reasons why the roll was corrected or not corrected.

327 (i) If the refund requires ~~is not one that can be directly~~
328 ~~acted upon by the tax collector,~~ for which an order from the
329 department ~~is required,~~ the tax collector shall forward the claim
330 for refund to the department upon receipt of the correction from
331 the property appraiser or 30 days after the claim for refund,
332 whichever occurs first. This provision does not apply to
333 corrections resulting in refunds of less than \$2,500 ~~\$400,~~ which
334 the tax collector shall make directly, without order from the
335 department, and to refunds from undistributed funds, ~~and may make~~
336 without approval of the various taxing authorities.

337 (j) The department shall approve or deny all refunds within
338 30 days after receiving a from the tax collector ~~the claim for~~
339 ~~refund from the tax collector,~~ unless good cause is stated for
340 delaying the approval or denial beyond that date.

341 (k) Subject to and after meeting the requirements of s.
342 194.171 and this section, an action to contest a denial of refund
343 must ~~may not~~ be brought within ~~later than~~ 60 days after the date
344 the tax collector mails ~~issues~~ the denial to the taxpayer, ~~which~~
345 ~~notice must be sent by certified mail,~~ or 4 years after January 1
346 ~~of the year for which the taxes were paid, whichever is later.~~

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347 (1) In computing any time period under this section, if
348 ~~when~~ the last day of the period is a Saturday, Sunday, or legal
349 holiday, the period is to be extended to the next working day.

350 (2) ~~(a)~~ If ~~When~~ the department orders a refund, it shall
351 forward a copy of its order to the tax collector who shall ~~then~~
352 determine the pro rata share due by each taxing authority. The
353 tax collector shall make the refund from undistributed funds held
354 for that taxing authority. If there are insufficient
355 undistributed funds for the refund, the tax collector shall
356 notify the taxing authority of the shortfall. The taxing
357 authority shall: ~~and certify to the county, the district school~~
358 ~~board, each municipality, and the governing body of each taxing~~
359 ~~district, their pro rata shares of such refund, the reason for~~
360 ~~the refund, and the date the refund was ordered by the~~
361 ~~department.~~

362 ~~(b)~~ ~~The board of county commissioners, the district school~~
363 ~~board, each municipality, and the governing body of each taxing~~
364 ~~district shall comply with the order of the department in the~~
365 ~~following manner:~~

366 ~~1. Authorize the tax collector to make refund from~~
367 ~~undistributed funds held for that taxing authority by the tax~~
368 ~~collector;~~

369 ~~(a)~~ 2. Authorize the tax collector to make refund and
370 forward to the tax collector its pro rata share of the refund
371 from currently budgeted funds, if available; or

372 ~~(b)~~ 3. Notify the tax collector that the taxing authority
373 does not have funds currently available and provide for the
374 payment of the refund in its budget for the ensuing year ~~funds~~
375 ~~for the payment of the refund.~~

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376 Section 8. Subsections (1), (3), and (5) of section
377 197.222, Florida Statutes, are amended to read:

378 197.222 Prepayment of estimated tax by installment
379 method.--

380 (1) Taxes collected pursuant to this chapter may be prepaid
381 in installments as provided in this section. A taxpayer may elect
382 to prepay by installments for each tax notice for ~~with~~ taxes
383 estimated to be more than \$100. A taxpayer who elects to prepay
384 ~~taxes~~ shall make payments based upon an estimated tax equal to
385 the actual taxes levied upon the subject property in the prior
386 year. The ~~Such~~ taxpayer shall complete and file an application to
387 prepay by installment for each tax notice ~~to prepay such taxes by~~
388 ~~installment~~ with the tax collector on or before April 30 ~~prior to~~
389 ~~May 1~~ of the year in which the taxpayer elects to prepay the
390 ~~taxes in installments pursuant to this section. The application~~
391 ~~shall be made on forms supplied by the department and provided to~~
392 ~~the taxpayer by the tax collector.~~ After submission of an initial
393 application, a taxpayer is ~~shall~~ not be required to submit
394 additional annual applications as long as he or she continues to
395 elect to prepay taxes in installments ~~pursuant to this section.~~
396 However, if in any year the taxpayer does not so elect,
397 reapplication is ~~shall~~ be required for a subsequent election ~~to~~
398 ~~do so.~~ Installment payments shall be made according to the
399 following schedule:

400 (a) The first payment of one-quarter of the total amount of
401 estimated taxes due must ~~shall~~ be made by ~~not later than~~ June 30
402 of the year in which the taxes are assessed. A 6-percent discount
403 applied against the amount of the installment shall be granted
404 for such payment. The tax collector may accept a late payment of

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405 the first installment through July 31 and the ~~under this~~
406 ~~paragraph within 30 days after June 30;~~ such late payment must be
407 accompanied by a penalty of 5 percent of the amount of the
408 installment due.

409 (b) The second payment of one-quarter of the total amount
410 of estimated taxes must ~~due shall~~ be made by ~~not later than~~
411 September 30 of the year in which the taxes are assessed. A 4.5-
412 percent discount applied against the amount of the installment
413 shall be granted for such payment.

414 (c) The third payment of one-quarter of the total amount of
415 estimated taxes due, plus one-half of any adjustment made
416 pursuant to a determination of actual tax liability, must ~~shall~~
417 be made by ~~not later than~~ December 31 of the year in which taxes
418 are assessed. A 3-percent discount applied against the amount of
419 the installment shall be granted for such payment.

420 (d) The fourth payment of one-quarter of the total amount
421 of estimated taxes due, plus one-half of any adjustment made
422 pursuant to a determination of actual tax liability, must ~~shall~~
423 be made by ~~not later than~~ March 31 following the year in which
424 taxes are assessed. A ~~No~~ discount may not ~~shall~~ be granted for
425 such payment.

426 (e) If ~~For purposes of this section,~~ when an installment
427 due date falls on a Saturday, Sunday, or legal holiday, the due
428 date for the installment is ~~shall be~~ the next working day, if the
429 installment payment is delivered to the ~~a~~ designated collection
430 office of the tax collector. Taxpayers making such payment shall
431 be entitled to the applicable discount rate authorized in this
432 section.

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433 (3) Upon receiving a taxpayer's application for
434 participation in the prepayment installment plan, and ~~the tax~~
435 ~~collector shall mail to the taxpayer a statement of the~~
436 ~~taxpayer's estimated tax liability which shall be equal to the~~
437 ~~actual taxes levied on the subject property in the preceding~~
438 ~~year; such statement shall indicate the amount of each quarterly~~
439 ~~installment after application of the discount rates provided in~~
440 ~~this section , and a payment schedule, based upon the schedule~~
441 ~~provided in this section and furnished by the department. for~~
442 those taxpayers who participated in the prepayment installment
443 plan ~~for~~ the previous year and who are not required to reapply,
444 the collector shall mail to the taxpayer a quarterly statement
445 with the discount rates provided in this section according to the
446 payment schedule provided by the department ~~the statement shall~~
447 ~~be mailed by June 1. During the first month that the tax roll is~~
448 ~~open for payment of taxes, the tax collector shall mail to the~~
449 ~~taxpayer a statement which shows the amount of the remaining~~
450 ~~installment payments to be made after application of the discount~~
451 ~~rates provided in this section. The postage shall be paid out of~~
452 ~~the general fund of the county, upon statement thereof by the tax~~
453 ~~collector.~~

454 (5) Notice of the right to prepay taxes pursuant to this
455 section shall be provided with the notice of taxes. The ~~Such~~
456 notice shall inform the taxpayer of the right to prepay taxes in
457 installments, and ~~and~~ that application forms can be obtained from the
458 tax collector, and ~~shall state that reapplication is not~~
459 necessary if the taxpayer participated in the prepayment
460 installment plan for the previous year. The application forms

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461 shall be provided by the ~~department and shall be mailed by the~~
462 tax collector to those taxpayers requesting an application.

463 Section 9. Subsections (3) and (9) of section 197.2301,
464 Florida Statutes, are amended to read:

465 197.2301 Payment of taxes prior to certified roll
466 procedure.--

467 (3) Immediately upon receipt of the property appraiser's
468 certification under subsection (2), the tax collector shall
469 publish a notice ~~cause to be published~~ in a newspaper of general
470 circulation in the county ~~and shall prominently post at the~~
471 ~~courthouse door a notice~~ that the tax roll will not be certified
472 for collection before ~~prior to~~ January 1 and that payments of
473 estimated taxes may be made ~~will be allowed~~ by those taxpayers
474 who submit ~~tender~~ payment to the collector on or before December
475 31.

476 (9) After the discount has been applied to the estimated
477 taxes paid and it is determined that an underpayment or
478 overpayment ~~has occurred, the following shall apply:~~

479 (a) If the amount of underpayment ~~or overpayment~~ is \$5 or
480 less, ~~then~~ no additional billing ~~or refund~~ is required.

481 (b) If the amount of overpayment is more than \$10 ~~\$5~~, the
482 tax collector shall immediately refund to the person who paid the
483 estimated tax the amount of overpayment. Department ~~of Revenue~~
484 approval is ~~shall~~ not be required for such ~~the~~ refund ~~of~~
485 ~~overpayment made pursuant to this subsection.~~

486 Section 10. Subsections (3) and (4) of section 197.252,
487 Florida Statutes, are amended to read:

488 197.252 Homestead tax deferral.--

489 (3) A ~~No~~ tax deferral may not ~~shall~~ be granted:

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490 (a) If the total amount of deferred taxes, non-ad valorem
491 assessments, and interest plus the total amount of all other
492 unsatisfied liens on the homestead exceeds 85 percent of the just
493 ~~assessed~~ value of the homestead, or

494 (b) If the primary mortgage financing on the homestead is
495 for an amount that ~~which~~ exceeds 70 percent of the just assessed
496 value of the homestead.

497 (4) The amount of taxes, non-ad valorem assessments, and
498 interest deferred under this act shall accrue interest at a rate
499 equal to the semiannually compounded rate of 0.5 ~~one-half of 1~~
500 percent plus the average yield to maturity of the long-term
501 fixed-income portion of the Florida Retirement System investments
502 as of the end of the quarter preceding the date of the sale of
503 the deferred payment tax certificates; however, the interest rate
504 may not exceed 7 percent.

505 Section 11. Subsection (1) and paragraph (b) of subsection
506 (2) of section 197.253, Florida Statutes, are amended to read:

507 197.253 Homestead tax deferral; application.--

508 (1) The application for a homestead tax deferral shall be
509 made upon a form prescribed by the department and furnished by
510 the county tax collector. ~~The application form shall be signed~~
511 ~~upon oath by the applicant before an officer authorized by the~~
512 ~~state to administer oaths.~~ The tax collector may, ~~in his or her~~
513 ~~discretion,~~ require the applicant to submit such other evidence
514 and documentation ~~as deemed necessary by the tax collector~~ in
515 considering the application. The application form shall advise
516 the applicant of the manner in which interest is computed, ~~Each~~
517 ~~application form~~ shall contain an explanation of the conditions
518 to be met for approval and the conditions under which deferred

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519 | taxes and interest become due, payable, and delinquent, and. ~~Each~~
520 | ~~application~~ shall clearly state that all deferrals pursuant to
521 | this act ~~shall~~ constitute a lien on the applicant's homestead.

522 | (2)

523 | (b) An appeal ~~appeals~~ of a ~~the~~ decision of the tax
524 | collector to the value adjustment board must ~~shall~~ be in writing
525 | on a form prescribed by the department and furnished by the tax
526 | collector. The ~~Such~~ appeal must ~~shall~~ be filed with the value
527 | adjustment board within 20 days after the applicant's receipt of
528 | the notice of disapproval, and the board must approve or
529 | disapprove the appeal within 30 days after receipt. The value
530 | adjustment board shall review the application and the evidence
531 | presented to the tax collector upon which the applicant based his
532 | or her claim for a homestead tax deferral and, at the election of
533 | the applicant, shall hear the applicant in person, or by agent on
534 | the applicant's behalf, on his or her right to ~~homestead~~ tax
535 | deferral. The value adjustment board shall reverse the decision
536 | of the tax collector and grant a homestead tax deferral ~~to the~~
537 | ~~applicant~~, if in its judgment the applicant is entitled to the
538 | tax deferral thereto, or shall affirm the decision of the tax
539 | collector. ~~Such~~ Action by ~~of~~ the value adjustment board is ~~shall~~
540 | ~~be~~ final unless the applicant or tax collector or other
541 | lienholder, within 15 days after ~~from~~ the date of disapproval of
542 | the application by the board, files in the circuit court of the
543 | county in which the property is located, ~~a~~ de novo proceeding for
544 | a declaratory judgment or other appropriate proceeding.

545 | Section 12. Subsection (1) of section 197.254, Florida
546 | Statutes, is amended to read:

547 | 197.254 Annual notification to taxpayer.--

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548 (1) The tax collector shall notify the taxpayer of each
549 parcel appearing on the real property assessment roll of the
550 right to defer payment of taxes and non-ad valorem assessments
551 pursuant to ss. 197.242-197.312. ~~Such notice shall be printed on~~
552 ~~the back of envelopes used for mailing the notice of taxes~~
553 ~~provided for by s. 197.322(3). Such notice of the right to defer~~
554 ~~payment of taxes and non-ad valorem assessments shall read:~~

555
556 ~~NOTICE TO TAXPAYERS ENTITLED~~
557 ~~TO HOMESTEAD EXEMPTION~~

558
559 ~~"If your income is low enough to meet certain conditions, you may~~
560 ~~qualify for a deferred tax payment plan on homestead property. An~~
561 ~~application to determine eligibility is available in the county~~
562 ~~tax collector's office."~~

563 Section 13. Subsection (2) of section 197.262, Florida
564 Statutes, is amended to read:

565 197.262 Deferred payment tax certificates.--

566 (2) The tax certificates ~~se~~ held by the county shall bear
567 interest at a rate equal to the semiannually compounded rate of
568 0.5 percent plus the average yield to maturity of the long-term
569 fixed-income portion of the Florida Retirement System investments
570 as of the end of the quarter preceding the date of the sale of
571 the deferred payment tax certificates; however, the interest rate
572 may not exceed 7 ~~9.5~~ percent.

573 Section 14. Subsections (1) and (2) of section 197.263,
574 Florida Statutes, are amended to read:

575 197.263 Change in ownership or use of property.--

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576 (1) ~~If In the event that~~ there is a change in use of tax-
577 deferred property such that the owner is no longer entitled to
578 claim a homestead exemption for such property pursuant to s.
579 196.031(1), or the owner ~~such person~~ fails to maintain the
580 required fire and extended insurance coverage, the total amount
581 of deferred taxes and interest for all ~~previous~~ years shall be
582 due and payable November 1 of the year in which the change in use
583 occurs or on the date failure to maintain insurance occurs, and
584 is ~~shall be~~ delinquent on April 1 of the year following the year
585 in which the change in use or failure to maintain insurance
586 occurs.

587 (2) ~~If In the event that~~ there is a change in ownership of
588 tax-deferred property, the total amount of deferred taxes and
589 interest for all ~~previous~~ years shall be due and payable on the
590 date the change in ownership takes place and shall be delinquent
591 on April 1 following that ~~said~~ date. ~~When,~~ However, if the change
592 in ownership is to a surviving spouse and the ~~such~~ spouse is
593 eligible to claim homestead exemption on such property pursuant
594 to s. 196.031(1), the ~~such~~ surviving spouse may continue the
595 deferment of previously deferred taxes and interest pursuant to
596 ~~the provisions of~~ this act.

597 Section 15. Subsection (1) of section 197.272, Florida
598 Statutes, is amended to read:

599 197.272 Prepayment of deferred taxes.--

600 (1) All or part of ~~the~~ deferred homestead taxes and accrued
601 interest may ~~at any time~~ be paid at any time to the tax collector
602 ~~by:~~

603 ~~(a) The owner of the property or the spouse of the owner.~~

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604 ~~(b) The next of kin of the owner, heir of the owner, child~~
605 ~~of the owner, or any person having or claiming a legal or~~
606 ~~equitable interest in the property, provided no objection is made~~
607 ~~by the owner within 30 days after the tax collector notifies the~~
608 ~~owner of the fact that such payment has been tendered.~~

609 Section 16. Subsection (4) of section 197.304, Florida
610 Statutes, is amended to read:

611 197.304 Tax deferral for recreational and commercial
612 working waterfronts.--

613 (4) The amount of taxes, non-ad valorem assessments, and
614 interest deferred shall accrue interest at a rate equal to the
615 semiannually compounded rate of 0.5 ~~one-half of 1~~ percent plus
616 the average yield to maturity of the long-term fixed-income
617 portion of the Florida Retirement System investments as of the
618 end of the quarter preceding the date of the sale of the deferred
619 payment tax certificates; however, the interest rate may not
620 exceed 7 ~~9.5~~ percent.

621 Section 17. Subsection (1) of section 197.3041, Florida
622 Statutes, is amended to read:

623 197.3041 Tax deferral for recreational and commercial
624 working waterfronts; application.--

625 (1) The application for deferral must be made annually upon
626 a form prescribed by the department and furnished by the county
627 tax collector. ~~The application form must be signed upon oath by~~
628 ~~the applicant before an officer authorized by the state to~~
629 ~~administer oaths.~~ The tax collector may require the applicant to
630 submit any other evidence and documentation ~~as~~ deemed necessary
631 ~~by the tax collector~~ in considering the application. The
632 application form must provide notice to the applicant of the

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633 manner in which interest is computed;; ~~Each application form must~~
634 contain an explanation of the conditions to be met for approval;
635 state and the conditions under which deferred taxes and interest
636 become due, payable, and delinquent; and. ~~Each application must~~
637 clearly state that all deferrals pursuant to ss. 197.303-197.3047
638 constitute a lien on the applicant's property.

639 Section 18. Subsection (2) of section 197.3042, Florida
640 Statutes, is amended to read:

641 197.3042 Deferred payment tax certificates.--

642 (2) The certificates ~~se~~ held by the county shall bear
643 interest at a rate equal to the semiannually compounded rate of
644 0.5 percent plus the average yield to maturity of the long-term
645 fixed-income portion of the Florida Retirement System investments
646 as of the end of the quarter preceding the date of the sale of
647 the deferred payment tax certificates; however, the interest rate
648 may not exceed 7 ~~9.5~~ percent.

649 Section 19. Subsections (1), (3), and (4) of section
650 197.3043, Florida Statutes, are amended to read:

651 197.3043 Change in use or ownership of property.--

652 (1) If there is a change in use or ownership of the tax-
653 deferred property such that the owner is no longer entitled to
654 claim the property as a recreational or commercial working
655 waterfront facility, ~~or~~ there is a change in the legal or
656 beneficial ownership of the property, or the owner fails to
657 maintain the required fire and extended insurance coverage, the
658 total amount of deferred taxes and interest for all ~~previous~~
659 years shall become ~~becomes~~ due and payable November 1 of the year
660 in which the change in use or ownership occurs or on the date
661 failure to maintain insurance occurs, and is delinquent on April

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662 1 of the year following the year in which the change in use or
663 ownership or failure to maintain insurance occurs.

664 (3) During any year in which the total amount of deferred
665 taxes, interest, and all other unsatisfied liens on the property
666 exceeds 85 percent of the assessed value of the property, the tax
667 collector shall immediately notify the owner of the property on
668 which taxes and interest have been deferred that the portion of
669 taxes and interest which exceeds 85 percent of the assessed value
670 of the property shall be ~~is~~ due and payable within 30 days after
671 receipt of the notice. Failure to pay the amount due shall cause
672 the total amount of deferred taxes and interest to become
673 delinquent.

674 (4) If deferred taxes become delinquent under this chapter,
675 ~~on or before June 1 following the date the taxes become~~
676 ~~delinquent,~~ the tax collector shall sell a tax certificate for
677 the delinquent taxes and interest in the manner provided by s.
678 197.432 on or before June 1 following the date the taxes became
679 delinquent.

680 Section 20. Subsection (1) of section 197.3044, Florida
681 Statutes, is amended to read:

682 197.3044 Prepayment of deferred taxes.--

683 (1) All or part of the deferred taxes and accrued interest
684 may ~~at any time~~ be paid at any time to the tax collector ~~by:~~

685 ~~(a) The owner of the property.~~

686 ~~(b) The next of kin of the owner, heir of the owner, child~~
687 ~~of the owner, or any person having or claiming a legal or~~
688 ~~equitable interest in the property, if no objection is made by~~
689 ~~the owner within 30 days after the tax collector notifies the~~
690 ~~owner of the fact that such payment has been tendered.~~

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691 Section 21. Section 197.332, Florida Statutes, is amended
692 to read:

693 197.332 Duties of tax collectors.--The tax collector has
694 the authority and obligation to collect all taxes ~~as~~ shown on the
695 tax roll by the date of delinquency or to collect delinquent
696 taxes, interest, and costs, ~~by~~ sale of tax certificates on real
697 property and by seizure and sale of personal property. The tax
698 collector may perform these duties by use of contracted services
699 or products or by electronic means. The use of contracted
700 services, products, or vendors in no way diminishes the
701 responsibility or liability of the tax collector to perform these
702 duties according to the law. The tax collector may ~~shall be~~
703 ~~allowed to~~ collect reasonable attorney's fees and court costs in
704 actions on proceedings to recover delinquent taxes, interest, and
705 costs.

706 Section 22. Subsections (1) and (3) of section 197.343,
707 Florida Statutes, are amended to read:

708 197.343 Tax notices; additional notice required.--

709 (1) An additional tax notice shall be mailed by April 30 to
710 each taxpayer whose payment has not been received. The notice
711 shall include a description of the property and a statement that
712 if the taxes are not paid a tax certificate may be sold and the
713 property may be seized and sold at a future date ~~the following~~
714 ~~statement: If the taxes for~~ (year) ~~on your property are not~~
715 ~~paid, a tax certificate will be sold for these taxes, and your~~
716 ~~property may be sold at a future date. Contact the tax~~
717 ~~collector's office at once.~~

718 (3) When the taxes under s. 193.481 on subsurface rights
719 have become delinquent and a tax certificate is to be sold under

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720 | ~~this chapter, a notice of the delinquency shall be given by~~
721 | ~~first-class mail to the owner of the fee to which these~~
722 | ~~subsurface rights are attached. On the day of the tax sale, the~~
723 | ~~fee owner shall have the right to purchase the tax certificate at~~
724 | ~~the maximum rate of interest provided by law before bids are~~
725 | ~~accepted for the sale of the ~~such~~ certificate.~~

726 | Section 23. Subsections (2) and (4) of section 197.373,
727 | Florida Statutes, are amended to read:

728 | 197.373 Payment of portion of taxes.--

729 | (2) The request must be made at least 45 ~~15~~ days before
730 | ~~prior to~~ the tax certificate sale.

731 | (4) This section does not apply to assessments and
732 | collections made pursuant to ~~the provisions of s. 192.037~~ or when
733 | taxes have been paid.

734 | Section 24. Subsections (1) and (3) of section 197.402,
735 | Florida Statutes, are amended to read:

736 | 197.402 Advertisement of real or personal property with
737 | delinquent taxes.--

738 | (1) If ~~Whenever legal~~ advertisements are required, the
739 | board of county commissioners shall select the newspaper as
740 | provided in chapter 50. The ~~office of the~~ tax collector shall pay
741 | all newspaper charges, and the proportionate cost of the
742 | advertisements shall be added to the delinquent taxes ~~when they~~
743 | ~~are~~ collected.

744 | (3) Except as provided in s. 197.432(4), on or before June
745 | 1 or the 60th day after the date of delinquency, whichever is
746 | later, the tax collector shall advertise once each week for 3
747 | weeks and shall sell tax certificates on all real property having
748 | ~~with~~ delinquent taxes. If the deadline falls on a Saturday,

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749 Sunday, or legal holiday, it may be extended to the next working
750 day. The tax collector shall make a list of such properties in
751 the same order in which the property was ~~lands were~~ assessed,
752 specifying the amount due on each parcel, including interest at
753 the rate of 18 percent per year from the date of delinquency to
754 the date of sale; the cost of advertising; and the expense of
755 sale.

756 Section 25. Section 197.403, Florida Statutes, is amended
757 to read:

758 197.403 ~~Publisher to furnish copy of advertisement to tax~~
759 ~~collector; Proof of publication; fees.--~~The newspaper publishing
760 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy of
761 the paper containing each notice to the tax collector within 10
762 days after the last required publication. When the publication of
763 the tax sale notice is completed ~~as provided by law,~~ the
764 publisher shall make an affidavit, in the form prescribed by the
765 department, which shall be delivered to the tax collector and
766 annexed to the report of certificates sold for taxes as provided
767 by s. 197.432(8).

768 Section 26. Subsections (5) and (10) of section 197.413,
769 Florida Statutes, are amended to read:

770 197.413 Delinquent personal property taxes; warrants; court
771 order for levy and seizure of personal property; seizure; fees of
772 tax collectors.--

773 (5) Upon the filing of the ~~such~~ petition, the clerk of the
774 court shall notify each delinquent taxpayer listed in the
775 petition that a petition has been filed and that upon
776 ratification and confirmation of the petition, the tax collector
777 is ~~will be~~ authorized to issue warrants and levy upon, seize, and

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778 | sell so much of the taxpayer's tangible personal property as to
779 | satisfy the delinquent taxes, plus costs, interest, attorney's
780 | fees, and other charges. The ~~Such~~ notice shall be given by
781 | certified mail, return receipt requested. If agreed to by the
782 | clerk of court, the tax collector may provide the notification.

783 | (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
784 | each delinquent taxpayer at the time delinquent taxes are
785 | collected. ~~The tax collector is entitled to receive an additional~~
786 | ~~\$8 for each warrant issued.~~

787 | Section 27. Section 197.414, Florida Statutes, is amended
788 | to read:

789 | 197.414 ~~Tax collector to keep~~ Record of warrants and levies
790 | on tangible personal property.--The tax collector shall keep a
791 | record of all warrants and levies made under this chapter and
792 | shall note on such record the date of payment, the amount of
793 | money, if any, received, and the disposition ~~thereof~~ made by him
794 | or her. Such record shall be known as "the tangible personal
795 | property tax warrant register" ~~and the form thereof shall be~~
796 | ~~prescribed by the Department of Revenue.~~ The warrant register may
797 | be maintained in paper or electronic form.

798 | Section 28. Subsections (1) and (2) of section 197.4155,
799 | Florida Statutes, are amended to read:

800 | 197.4155 Delinquent personal property taxes; installment
801 | payment program.--

802 | (1) A county tax collector may implement an installment
803 | payment program for the payment of delinquent personal property
804 | taxes. If implemented, ~~the program must be available, upon~~
805 | ~~application to the tax collector, to each delinquent personal~~
806 | ~~property taxpayer whose delinquent personal property taxes exceed~~

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807 ~~\$1,000.~~ the tax collector shall require each taxpayer who
808 requests to participate in the program to submit an application
809 on a form prescribed by the tax collector which, at a minimum,
810 includes ~~must include~~ the name, address, a description of the
811 property subject to personal property taxes, and the amount of
812 the personal property taxes owed by the taxpayer.

813 (2) Within 10 days after a taxpayer who owes delinquent
814 personal property taxes submits the required application, the tax
815 collector may ~~shall~~ prescribe an installment payment plan for the
816 full payment of the ~~taxpayer's~~ delinquent ~~personal property~~
817 taxes, including any delinquency charges, interest, and costs
818 allowed by this chapter. The plan must be in writing and must be
819 delivered to the taxpayer after it is prescribed. At the time the
820 plan is developed, the tax collector may consider a taxpayer's
821 current and anticipated future ability to pay over the time
822 period of a potential installment payment plan. The plan must
823 provide that if the taxpayer does not follow the payment terms or
824 fails to timely file returns or pay current obligations after the
825 date of the payment plan, the taxpayer shall ~~will~~ be considered
826 delinquent under the terms of the plan, and any unpaid balance of
827 tax, penalty, or interest scheduled in the payment plan will be
828 due and payable immediately. The plan must also provide that
829 unpaid tax amounts bear interest as provided by law. In
830 prescribing ~~such~~ an installment payment plan, the tax collector
831 may exercise flexibility as to the dates, amounts, and number of
832 payments required to collect all delinquent personal property
833 taxes owed ~~by the taxpayer~~, except that the plan must provide for
834 the full satisfaction of all amounts owed by the taxpayer within

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835 ~~by no later than~~ 3 years after the due date of the first payment
836 under the plan.

837 Section 29. Section 197.416, Florida Statutes, is amended
838 to read:

839 197.416 Continuing duty of the tax collector to collect
840 delinquent tax warrants; limitation of actions.--It is ~~shall be~~
841 the duty of the tax collector issuing a tax warrant for the
842 collection of delinquent tangible personal property taxes to
843 continue to try ~~from time to time his or her efforts~~ to collect
844 such taxes for ~~a period of 7 years~~ after ~~from~~ the date of the
845 ratification ~~issuance~~ of the warrant. After the expiration of 7
846 years, the warrant is ~~will be~~ barred by this statute of
847 limitation, ~~and no action may be maintained in any court.~~ A tax
848 collector or his or her successor is ~~shall~~ not be relieved of
849 accountability for collection of any taxes assessed on tangible
850 personal property until he or she has completely performed every
851 duty devolving upon the tax collector as required by law.

852 Section 30. Section 197.432, Florida Statutes, is amended
853 to read:

854 197.432 Sale of tax certificates for unpaid taxes.--

855 (1) On the day and approximately at the time designated in
856 the notice of the sale, the tax collector shall commence the sale
857 of tax certificates on the real property ~~those lands~~ on which
858 taxes have not been paid, and ~~he or she~~ shall continue the sale
859 from day to day until each certificate is sold to pay the taxes,
860 interest, costs, and charges on the parcel described in the
861 certificate. ~~In case there are no bidders, the certificate shall~~
862 ~~be issued to the county.~~ The tax collector shall offer all
863 certificates on the property ~~lands~~ as they are assessed. The tax

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864 collector shall prescribe the manner and procedure for conducting
865 the tax sale, including identifying valid bidding entities,
866 reassignment of certificates prior to issuance, and the use of an
867 outside party to assist in the performance of a sale in
868 compliance with this section. The county tax collector may
869 conduct the tax sale by electronic means that must comply with
870 procedures provided in this chapter.

871 (2) A lien created through the sale of a tax certificate
872 may not be enforced in any manner except as prescribed in this
873 chapter.

874 (3) Delinquent taxes on real property may be paid after the
875 date of delinquency by paying the tax and all interest, costs,
876 and charges but must be completed before the sale of a tax
877 certificate ~~Delinquent real property taxes of all governmental~~
878 ~~units due on a parcel of land in any one year shall be combined~~
879 ~~into one certificate.~~

880 (4) A tax certificate representing less than \$250 ~~\$100~~ in
881 delinquent taxes on property that has been granted a homestead
882 exemption for the year in which the delinquent taxes were
883 assessed may not be sold at public auction or by electronic sale
884 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
885 the tax collector to the county at the ~~maximum~~ rate of interest
886 allowed under s. 197.252(4) ~~by this chapter~~. The provisions of s.
887 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the homestead
888 exemption is granted to the person who received the homestead
889 exemption for the year in which the tax certificate was issued.
890 However, when all such tax certificates and accrued interest
891 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the provisions
892 of s. 197.502(3) shall be invoked.

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893 (5) Each certificate shall be issued ~~struck off~~ to the
894 person who will pay the taxes, interest, costs, and charges and
895 will demand the lowest rate of interest, not in excess of the
896 maximum rate of interest allowed by this chapter. The tax
897 collector shall accept bids in even increments and in fractional
898 interest rate bids of one-quarter of 1 percent only. Bidding by
899 proxy is valid when authorized or accepted by the potential buyer
900 of the certificate. The tax collector shall determine the method
901 in which bidding will take place. When there are multiple bidders
902 offering the same lowest rate of interest, the tax collector
903 shall determine the method of selecting the bidder to whom the
904 certificate will be awarded. Acceptable methods include bid
905 received first and a computer-generated, random-number selection
906 process. If there is no buyer, the certificate shall be issued to
907 the county at the maximum rate of interest allowed by this
908 chapter.

909 (6) The tax collector may ~~shall~~ require immediate payment
910 of a reasonable deposit from any person who wishes to bid for a
911 tax certificate. The tax collector has sole discretion in
912 determining the deposit methods and requirements and the
913 application of those deposits to bidders. Persons who fail or
914 refuse ~~A person who fails or refuses to pay any bid made by, or~~
915 on their behalf, are ~~of, him or her is not entitled to bid or~~
916 have any other bid accepted or enforced by the tax collector
917 ~~until a new deposit of 100 percent of the amount of estimated~~
918 ~~purchases has been paid to the tax collector. When tax~~
919 ~~certificates are ready for issuance,~~ The tax collector shall
920 provide notice when certificates are ~~notify each person to whom a~~
921 ~~certificate was struck off that the certificate is ready for~~

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922 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~ the
923 date mailing of such notice or, at the tax collector's
924 discretion, all or any portion of the deposit placed by that
925 bidder may be forfeited ~~the deposit shall be forfeited and the~~
926 ~~bid canceled~~. In any event, Payment must ~~shall~~ be made before the
927 issuance ~~delivery~~ of the certificate by the tax collector.

928 (7) ~~The form of the certificate shall be as prescribed by~~
929 ~~the department~~. Upon the cancellation of a any bid, the tax
930 collector may ~~shall~~ resell that certificate at a later point in
931 the sale if the sale has not been adjourned ~~the following day or~~
932 ~~as soon thereafter as possible~~, ~~provided the certificate is sold~~
933 ~~within 10 days after cancellation of such bid~~.

934 (8) The tax collector must maintain records ~~shall make a~~
935 ~~list~~ of all the certificates sold for taxes, showing the date of
936 the sale, the number of each certificate, the name of the owner
937 as returned, a description of the property ~~land~~ within the
938 certificate, the name of the purchaser, the interest rate bid,
939 and the amount for which sale was made. Such records may be
940 maintained electronically. ~~This list shall be known as the "list~~
941 ~~of tax certificates sold."~~ ~~The tax collector shall append to the~~
942 ~~list a certificate setting forth the fact that the sale was made~~
943 ~~in accordance with this chapter~~.

944 (9) A certificate may not be sold on, and a ~~nor is any~~ lien
945 is not created in, property owned by any governmental unit ~~the~~
946 ~~property of~~ which has become subject to taxation due to lease of
947 the property to a nongovernmental lessee. The delinquent taxes
948 shall be enforced and collected in the manner provided in s.
949 196.199(8). However, the ad valorem real property taxes levied on
950 a leasehold that is taxed as real property under s.

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951 196.199(2) (b), and for which no rental payments are due under the
952 agreement that created the leasehold or for which payments
953 required under the original leasehold agreement have been waived
954 or prohibited by law before January 1, 1993, must be paid by the
955 lessee. If the taxes are unpaid, the delinquent taxes become a
956 lien on the leasehold and may be collected and enforced under
957 this chapter.

958 (10) Any tax certificates that ~~issued pursuant to this~~
959 ~~section after January 1, 1977, which~~ are void due to an error of
960 the property appraiser, the tax collector, or the taxing or
961 levying authority ~~any other county official, or any municipal~~
962 ~~official~~ and that ~~which~~ are subsequently canceled, or that ~~which~~
963 are corrected, pursuant to this chapter or chapter 196, ~~shall~~
964 earn interest at the rate of 8 percent per year, simple interest,
965 or the rate of interest bid at the tax certificate sale,
966 whichever is less, calculated monthly from the date the
967 certificate was purchased until the date the refund is ordered.
968 Refunds made on tax certificates that are corrected or void shall
969 be processed in accordance with the procedure set forth in s.
970 197.182, except that the 4-year time period provided for in s.
971 197.182(1) (e) ~~s. 197.182(1) (e)~~ does not apply to or bar refunds
972 resulting from correction or cancellation of certificates and
973 release of tax deeds as authorized herein.

974 (11) When tax certificates are advertised for sale, the tax
975 collector shall be entitled to a commission of 5 percent on the
976 amount of the delinquent taxes and interest when actual sale is
977 made. However, the tax collector is ~~shall~~ not ~~be~~ entitled to any
978 commission for the issuance ~~sale~~ of certificates ~~made~~ to the
979 county until the commission is paid upon the redemption or sale

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980 of the tax certificates. If ~~When~~ a tax deed is issued to the
981 county, the tax collector may ~~shall~~ not receive his or her
982 commission for the certificates until after the property is sold
983 and conveyed by the county.

984 ~~(12) All tax certificates issued to the county shall be~~
985 ~~held by the tax collector of the county where the lands covered~~
986 ~~by the certificates are located.~~

987 ~~(13) Delinquent taxes on real property may be paid after~~
988 ~~the date of delinquency but prior to the sale of a tax~~
989 ~~certificate by paying all costs, advertising charges, and~~
990 ~~interest.~~

991 ~~(12)~~(14) The holder of a tax certificate may not directly,
992 through an agent, or otherwise initiate contact with the owner of
993 property upon which he or she holds a tax certificate to
994 encourage or demand payment until 2 years after ~~have elapsed~~
995 ~~since~~ April 1 of the year of issuance of the tax certificate.

996 ~~(13)~~(15) Any holder of a tax certificate who, prior to the
997 date 2 years after April 1 of the year of issuance of the tax
998 certificate, initiates, or whose agent initiates, contact with
999 the property owner upon which he or she holds a certificate
1000 encouraging or demanding payment may be barred by the tax
1001 collector from bidding at a tax certificate sale. Unfair or
1002 deceptive contact by the holder of a tax certificate to a
1003 property owner to obtain payment is an unfair and deceptive trade
1004 practice, as referenced in s. 501.204(1), regardless of whether
1005 the tax certificate is redeemed. Such unfair or deceptive contact
1006 is actionable under ss. 501.2075-501.211. If the property owner
1007 later redeems the certificate in reliance on the deceptive or

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1008 unfair practice, the unfair or deceptive contact is actionable
1009 under applicable laws prohibiting fraud.

1010 ~~(16) The county tax collector may conduct the sale of tax~~
1011 ~~certificates for unpaid taxes pursuant to this section by~~
1012 ~~electronic means. Such electronic sales shall comply with the~~
1013 ~~procedures provided in this chapter. The tax collector shall~~
1014 ~~provide access to such electronic sale by computer terminals open~~
1015 ~~to the public at a designated location. A tax collector who~~
1016 ~~chooses to conduct such electronic sales may receive electronic~~
1017 ~~deposits and payments related to the tax certificate sale.~~

1018 Section 31. Section 197.4325, Florida Statutes, is amended
1019 to read:

1020 197.4325 Procedure when ~~checks received for~~ payment of
1021 taxes or tax certificates is ~~are~~ dishonored.--

1022 (1)(a) Within 10 days after a payment for taxes ~~a check~~
1023 received by the tax collector ~~for payment of taxes~~ is dishonored,
1024 the tax collector shall notify the payor ~~maker of the check~~ that
1025 the payment check has been dishonored. If the official receipt is
1026 cancelled for nonpayment, the tax collector shall ~~cancel the~~
1027 ~~official receipt issued for the dishonored check and shall make~~
1028 an entry on the tax roll that the receipt was canceled because of
1029 a dishonored payment check. ~~Where practicable,~~ The tax collector
1030 may ~~shall~~ make a reasonable effort to collect the moneys due
1031 before canceling the receipt.

1032 ~~(b) The tax collector shall retain a copy of the canceled~~
1033 ~~tax receipt and the dishonored check for the period of time~~
1034 ~~required by law.~~

1035 (2)(a) If ~~When~~ a payment check received by the tax
1036 collector for the purchase of a tax certificate is dishonored

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1037 before the adjournment of the tax sale ~~and the certificate has~~
1038 ~~not been delivered to the bidder,~~ the tax collector shall retain
1039 the deposit and resell the tax certificate. If the dishonored
1040 payment is received after the tax sale has adjourned ~~certificate~~
1041 ~~has been delivered to the bidder, the tax collector shall notify~~
1042 ~~the department, and, upon approval by the department,~~ the
1043 certificate shall be canceled and resold.

1044 ~~(b) When a bidder's deposit is forfeited, the tax collector~~
1045 ~~shall retain the deposit and resell the tax certificate.~~

1046 (a)1. If the tax ~~certificate~~ sale has adjourned, the tax
1047 collector shall readvertise the tax certificate to be resold.
1048 ~~When the bidder's deposit is forfeited and the certificate is~~
1049 ~~readvertised,~~ The deposit retained by the tax collector shall be
1050 used to pay the advertising fees before other costs or charges
1051 are imposed. Any portion of the bidder's forfeited ~~forfeit~~
1052 deposit that remains after advertising and other costs or charges
1053 have been paid shall be deposited by the tax collector into his
1054 or her official office account. If the tax collector does not
1055 ~~fails to~~ require a deposit and the tax certificates are resold,
1056 the advertising charges required for the second sale may ~~shall~~
1057 not be added to the face value of the tax certificate.

1058 (b)2. If the tax certificate sale has not been adjourned,
1059 the tax collector shall add the certificates to be resold to the
1060 sale list and continue the sale until all tax certificates are
1061 sold.

1062 Section 32. Subsection (2) of section 197.442, Florida
1063 Statutes, is amended to read:

1064 197.442 Tax collector not to sell certificates on land on
1065 which taxes have been paid; penalty.--

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1066 (2) The office of the tax collector shall be responsible to
1067 ~~the publisher~~ for costs of advertising property lands on which
1068 the taxes have been paid, and the office of the property
1069 appraiser shall be responsible ~~to the publisher~~ for the costs of
1070 advertising property lands doubly assessed or assessed in error.

1071 Section 33. Section 197.443, Florida Statutes, is amended
1072 to read:

1073 197.443 Cancellation of ~~void~~ tax certificates; correction
1074 of tax certificates; ~~procedure~~.--

1075 (1) If ~~When~~ a tax certificate on real property lands has
1076 been sold for unpaid taxes and:

1077 (a) The tax certificate evidencing the sale is void because
1078 the taxes on the property lands have been paid;

1079 (b) The property was ~~lands were~~ not subject to taxation at
1080 the time of the assessment on which it was ~~they were~~ sold;

1081 (c) The description of the property in the tax certificate
1082 is void or has been corrected;

1083 (d) An error of commission or omission has occurred which
1084 invalidates the sale;

1085 (e) The circuit court has voided the tax certificate by a
1086 suit to cancel the tax certificate by the holder;

1087 (f) The tax certificate is void for any other reason; or

1088 (g) An error in assessed value has occurred for which the
1089 tax certificate may be corrected,

1090
1091 the tax collector shall forward a certificate of such error to
1092 the department and enter a memorandum of error upon the list of
1093 certificates sold for taxes ~~a memorandum of such error~~. The
1094 department, upon receipt of the ~~such~~ certificate, if satisfied of

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1095 the correctness of the certificate of error or upon receipt of a
1096 court order, shall notify the tax collector, who shall cancel or
1097 correct the certificate. Tax certificate corrections or
1098 cancellations that have been ordered by a court or that do not
1099 result from changes made in the assessed value on a tax roll
1100 certified to the tax collector shall be done by the tax collector
1101 without order from the department.

1102 (2) The holder of a tax certificate who pays, redeems, or
1103 causes to be corrected or to be canceled and surrendered by any
1104 other tax certificates, or who pays any subsequent and omitted
1105 taxes or costs, ~~in connection with the foreclosure of a tax~~
1106 ~~certificate or tax deed~~ which is, ~~and when such other~~
1107 ~~certificates or such subsequent and omitted taxes are void or~~
1108 ~~corrected for any reason, the person paying, redeeming, or~~
1109 ~~causing to be corrected or to be canceled and surrendered the~~
1110 ~~other tax certificates or paying the other subsequent and omitted~~
1111 ~~taxes~~ is entitled to a refund ~~obtain the return~~ of the amount
1112 paid therefor.

1113 (a) The county officer or taxing or levying authority who,
1114 ~~as the case may be, which~~ causes an error that results in the
1115 voiding issuance of a ~~void~~ tax certificate shall be charged for
1116 the costs of advertising incurred in the sale of a new ~~the~~ tax
1117 certificate.

1118 (b) If ~~When~~ the owner of a tax certificate requests that
1119 the certificate be canceled for any reason but does not seek a
1120 refund, the tax collector shall cancel the tax certificate and a
1121 refund shall not be processed. The tax collector shall require
1122 the owner of the tax certificate to execute a written statement
1123 that he or she is the holder of the tax certificate, that he or

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1124 she wishes the certificate to be canceled, and that a refund is
1125 not expected and is not to be made.

1126 (3) If ~~When~~ the tax certificate or a tax deed based upon
1127 the certificate is held by an individual, the collector shall
1128 immediately ~~at once~~ notify the original purchaser of the
1129 certificate or tax deed or the subsequent holder ~~thereof~~, if
1130 known, that upon the voluntary surrender of the certificate or
1131 deed of release of any ~~his or her~~ rights under the tax deed, a
1132 refund will be made of the amount received by the governmental
1133 units for the certificate or deed, plus \$1 for the deed of
1134 release.

1135 (4) The refund shall be made in accordance with the
1136 procedure set forth in s. 197.182, except that the 4-year time
1137 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does not
1138 apply to or bar refunds resulting from correction or cancellation
1139 of certificates and release of tax deeds as authorized in this
1140 section herein.

1141 Section 34. Section 197.462, Florida Statutes, is amended
1142 to read:

1143 197.462 Transfer of tax certificates held by individuals.--

1144 (1) All tax certificates issued to an individual may be
1145 transferred ~~by endorsement~~ at any time before they are redeemed
1146 or a tax deed is executed ~~thereunder~~.

1147 ~~(2) The official endorsement of a tax certificate by the~~
1148 ~~tax collector with the date and the amount received and its entry~~
1149 ~~on the record of tax certificates sold shall be sufficient~~
1150 ~~evidence of the assignment of it.~~

1151 (2)(3) The tax collector shall record the transfer on the
1152 record of tax certificates sold.

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1153 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service
1154 charge for each transfer endorsement.

1155 Section 35. Subsections (5) through (8) of section 197.472,
1156 Florida Statutes, are amended to read:

1157 197.472 Redemption of tax certificates.--

1158 ~~(5) When a tax certificate is purchased or redeemed, the
1159 tax collector shall give to the person a receipt and certificate
1160 showing the amount paid for the purchase or redemption, a
1161 description of the land, and the date, number, and amount of the
1162 certificate, certificates, or part of certificate which is
1163 purchased or redeemed, which shall be in the form prescribed by
1164 the department. If a tax certificate is redeemed in full, the
1165 certificate shall be surrendered to the tax collector by the
1166 original purchaser and canceled by the tax collector. If only a
1167 part is purchased or redeemed, the portion and description of
1168 land, with date of purchase or redemption, shall be endorsed on
1169 the certificate by the tax collector. The certificate shall be
1170 retained by the owner, or the tax collector if the certificate is
1171 a county-held certificate, subject to the endorsement. The
1172 purchase or redemption shall be entered by the tax collector on
1173 the record of tax certificates sold.~~

1174 (5)~~(6)~~ If When a tax certificate has been purchased or
1175 redeemed, the tax collector shall pay to the owner of the tax
1176 certificate the amount received by the tax collector less the
1177 redemption fee service charges.

1178 (6)~~(7)~~ A Nothing in this section shall be deemed to deny
1179 any person has the right to purchase or redeem any outstanding
1180 tax certificate in accordance with the law in force when it was
1181 issued. However, the provisions of s. 197.573 relating to

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1182 survival of restrictions and covenants after the issuance of a
1183 tax deed are not repealed by this chapter and apply regardless of
1184 the manner in which the tax deed was issued.

1185 ~~(7)(8)~~ The provisions of subsection (4) do not apply to
1186 collections made pursuant to ~~the provisions of~~ s. 192.037.

1187 Section 36. Section 197.473, Florida Statutes, is amended
1188 to read:

1189 197.473 Disposition of unclaimed redemption moneys.--

1190 ~~(1) Any~~ After money paid to the tax collector for the
1191 redemption of a tax certificate which ~~certificates has been held~~
1192 ~~for 90 days, which money~~ is payable to the holder of a redeemed
1193 tax certificate but for which no claim has been made is
1194 considered unclaimed as defined in s. 717.113 and shall be
1195 remitted to the state pursuant to s. 717.117, ~~on the first day of~~
1196 ~~the following quarter the tax collector shall remit such~~
1197 ~~unclaimed moneys to the board of county commissioners, less the~~
1198 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
1199 ~~retained by the tax collector as service charges.~~

1200 ~~(2) Two years after the date the unclaimed redemption~~
1201 ~~moneys were remitted to the board of county commissioners, all~~
1202 ~~claims to such moneys are forever barred, and such moneys become~~
1203 ~~the property of the county.~~

1204 Section 37. Section 197.482, Florida Statutes, is amended
1205 to read:

1206 197.482 Expiration of Limitation upon lien of tax
1207 certificate.--

1208 ~~(1)~~ After the expiration of 7 years after ~~from~~ the date of
1209 issuance, which is the date of the first day of the tax
1210 certificate sale as advertised under s. 197.432, of a tax

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1211 certificate, if a tax deed has not been applied for on the
1212 property covered by the certificate, and no other administrative
1213 or legal proceeding ~~has existed~~ of record exists, the tax
1214 certificate is null and void, and the tax collector shall cancel
1215 the tax certificate, noting the date of the cancellation ~~of the~~
1216 ~~tax certificate~~ upon all appropriate records in his or her
1217 office. ~~The tax collector shall complete the cancellation by~~
1218 ~~entering opposite the record of the 7-year-old tax certificate a~~
1219 ~~notation in substantially the following form: "Canceled by Act of~~
1220 ~~1973 Florida Legislature." All certificates outstanding July 1,~~
1221 ~~1973, shall have a life of 20 years from the date of issue. This~~
1222 subsection does not apply to deferred payment tax certificates.

1223 ~~(2) The provisions and limitations herein prescribed for~~
1224 ~~tax certificates do not apply to tax certificates which were sold~~
1225 ~~under the provisions of chapter 18296, Laws of Florida, 1937,~~
1226 ~~commonly known as the "Murphy Act."~~

1227 Section 38. Section 197.492, Florida Statutes, is amended
1228 to read:

1229 197.492 Errors and insolvencies report list.--On or before
1230 the 60th day after the tax certificate sale is adjourned, the tax
1231 collector shall certify ~~make out a report~~ to the board of county
1232 commissioners a report ~~separately~~ showing the discounts, errors,
1233 double assessments, and insolvencies relating to tax collections
1234 for which credit is to be given, including in every case except
1235 discounts, the names of the parties on whose account the credit
1236 is to be allowed. The report may be submitted in an electronic
1237 format. ~~The board of county commissioners, upon receiving the~~
1238 ~~report, shall examine it; make such investigations as may be~~
1239 ~~necessary; and, if the board discovers that the tax collector has~~

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1240 ~~taken credit as an insolvent item any personal property tax due~~
1241 ~~by a solvent taxpayer, charge the amount of taxes represented by~~
1242 ~~such item to the tax collector and not approve the report until~~
1243 ~~the tax collector strikes such item from the record.~~

1244 Section 39. Subsections (1) through (6) of section 197.502,
1245 Florida Statutes, are amended to read:

1246 197.502 Application for obtaining tax deed by holder of tax
1247 sale certificate; fees.--

1248 (1) The holder of a a ~~any~~ tax certificate, other than the
1249 county, at any time after 2 years have elapsed since April 1
1250 after ~~of~~ the year of issuance of the tax certificate and before
1251 the expiration of 7 years after ~~from~~ the date of issuance, may
1252 file the certificate and an application for a tax deed with the
1253 tax collector of the county where the property lands described in
1254 the certificate is ~~are~~ located. The application may be made on
1255 the entire parcel of property or any part ~~thereof~~ which is
1256 capable of being readily separated from the whole but only after
1257 the division has been received from the property appraiser. The
1258 tax collector may charge ~~shall be allowed~~ a tax deed application
1259 fee of \$75, plus reimbursement for any fee charged to the tax
1260 collector by a vendor for providing an electronic tax deed
1261 application program or service.

1262 (2) A ~~Any~~ certificateholder, other than the county, who
1263 applies ~~makes application~~ for a tax deed shall pay the tax
1264 collector, at the time of application, all amounts required for
1265 redemption or purchase of all other outstanding tax certificates,
1266 plus interest, any omitted taxes, plus interest, any delinquent
1267 taxes, plus interest, and current taxes, if due, covering the
1268 property land.

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1269 (3) The county where the property lands described in the
1270 certificate ~~is are~~ located shall apply ~~make application~~ for a tax
1271 deed on all county-held certificates on property valued at \$5,000
1272 or more on the property appraiser's current year tax roll, except
1273 deferred payment tax certificates, and may apply for tax deeds
1274 ~~make application~~ on these certificates on property valued at less
1275 than \$5,000 on the property appraiser's current year tax roll.
1276 ~~The Such~~ application shall be made 2 years after April 1 of the
1277 year of issuance of the certificates or as soon thereafter as
1278 possible. Upon application ~~for a tax deed~~, the county shall
1279 deposit with the tax collector all applicable costs and fees, but
1280 ~~may shall~~ not deposit any money to cover the redemption of other
1281 outstanding certificates covering the property land. The tax
1282 collector may charge a tax deed application fee of \$75, plus
1283 reimbursement for any fee charged to the tax collector by a
1284 vendor for providing an electronic tax deed application program
1285 or service.

1286 (4) The tax collector shall deliver to the clerk of the
1287 circuit court a statement that payment has been made for all
1288 outstanding certificates or, if the certificate is held by the
1289 county, that all appropriate fees have been deposited, and
1290 stating that the following persons are to be notified prior to
1291 the sale of the property:

1292 (a) ~~The Any~~ legal titleholder of record if the address of
1293 the owner appears on the record of conveyance of the property
1294 ~~lands~~ to the owner. However, if the legal titleholder of record
1295 is the same as the person to whom the property was assessed on
1296 the tax roll for the year in which the property was last
1297 assessed, then the notice may ~~only~~ be mailed to the address of

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1298 the legal titleholder as it appears on the latest assessment
1299 roll.

1300 (b) The ~~Any~~ lienholder of record who has recorded a lien
1301 against the property described in the tax certificate if an
1302 address appears on the recorded lien.

1303 (c) A ~~Any~~ mortgagee of record if an address appears on the
1304 recorded mortgage.

1305 (d) A ~~Any~~ vendee of a recorded contract for deed if an
1306 address appears on the recorded contract or, if the contract is
1307 not recorded, any vendee who has applied to receive notice
1308 pursuant to s. 197.344(1)(c).

1309 (e) Any other lienholder who has applied to the tax
1310 collector to receive notice if an address is supplied to the
1311 collector ~~by such lienholder~~.

1312 (f) Any person to whom the property was assessed on the tax
1313 roll for the year in which the property was last assessed.

1314 (g) Any lienholder of record who has recorded a lien
1315 against a mobile home located on the property described in the
1316 tax certificate if an address appears on the recorded lien and if
1317 the lien is recorded with the clerk of the circuit court in the
1318 county where the mobile home is located.

1319 (h) Any legal titleholder of record of property that is
1320 contiguous to the property described in the tax certificate, if
1321 ~~when~~ the property described is ~~either~~ submerged land or common
1322 elements of a subdivision, if the address of the titleholder of
1323 contiguous property appears on the record of conveyance of the
1324 property ~~land~~ to the ~~that~~ legal titleholder. However, if the
1325 legal titleholder of property contiguous to the property
1326 ~~described in the tax certificate~~ is the same as the person to

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1327 | whom the property described in the tax certificate was assessed
1328 | on the tax roll for the year in which the property was last
1329 | assessed, the notice may be mailed ~~only~~ to the address of the
1330 | legal titleholder as it appears on the latest assessment roll. As
1331 | used in this chapter, the term "contiguous" means touching,
1332 | meeting, or joining at the surface or border, other than at a
1333 | corner or a single point, and not separated by submerged lands.
1334 | Submerged lands lying below the ordinary high-water mark which
1335 | are sovereignty lands are not part of the upland contiguous
1336 | property for purposes of notification.

1337 |
1338 | The statement must be signed by the tax collector or designee,
1339 | ~~with the tax collector's seal affixed~~. The tax collector may
1340 | purchase a reasonable bond for errors and omissions of his or her
1341 | office in making such statement. The search of the official
1342 | records must be made by a direct and inverse search. "Direct"
1343 | means the index in straight and continuous alphabetic order by
1344 | grantor, and "inverse" means the index in straight and continuous
1345 | alphabetic order by grantee.

1346 | (5) (a) The tax collector may contract with a title company
1347 | or an abstract company ~~at a reasonable fee~~ to provide the minimum
1348 | information required in subsection (4), consistent with rules
1349 | adopted by the department. If additional information is required,
1350 | the tax collector must make a written request to the title or
1351 | abstract company stating the additional requirements. The tax
1352 | collector may select any title or abstract company, regardless of
1353 | its location, as long as the fee is reasonable, the minimum
1354 | information is submitted, and the title or abstract company is
1355 | authorized to do business in this state. The tax collector may

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1356 advertise and accept bids for the title or abstract company if he
1357 or she considers it appropriate to do so.

1358 1. The ownership and encumbrance report must include the ~~be~~
1359 ~~printed or typed on stationery or other paper showing a~~
1360 letterhead of the person, firm, or company that makes the search,
1361 and the signature of the individual ~~person~~ who makes the search
1362 or of an officer of the firm must be attached. The tax collector
1363 is not liable for payment to the firm unless these requirements
1364 are met. The report may be submitted to the tax collector in an
1365 electronic format.

1366 2. The tax collector may not accept or pay for any title
1367 search or abstract if ~~no~~ financial responsibility is not assumed
1368 for the search. However, reasonable restrictions as to the
1369 liability or responsibility of the title or abstract company are
1370 acceptable. Notwithstanding s. 627.7843(3), the tax collector may
1371 contract for higher maximum liability limits.

1372 3. In order to establish uniform prices for ownership and
1373 encumbrance reports within the county, the tax collector must
1374 ~~shall~~ ensure that the contract for ownership and encumbrance
1375 reports include all requests for title searches or abstracts for
1376 a given period of time.

1377 (b) Any fee paid for a ~~any~~ title search or abstract must be
1378 collected at the time of application under subsection (1), and
1379 the amount of the fee must be added to the opening bid.

1380 (c) The clerk shall advertise and administer the sale and
1381 receive such fees for the issuance of the deed and sale of the
1382 property as ~~are~~ provided in s. 28.24.

1383 (6) ~~(a)~~ The opening bid:

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1384 (a) On county-held certificates on nonhomestead property
1385 shall be the sum of the value of all outstanding certificates
1386 against the property land, plus omitted years' taxes, delinquent
1387 taxes, interest, and all costs and fees paid by the county.

1388 (b) ~~The opening bid~~ On an individual certificate on
1389 nonhomestead property must ~~shall~~ include, in addition to the
1390 amount of money paid to the tax collector by the
1391 certificateholder at the time of application, the amount required
1392 to redeem the applicant's tax certificate and all other costs and
1393 fees paid by the applicant.

1394 (c) ~~The opening bid~~ On property assessed on the latest tax
1395 roll as homestead property must ~~shall include~~, in addition to the
1396 amount of money required for an opening bid on nonhomestead
1397 property, include an amount equal to one-half of the latest just
1398 assessed value of the homestead as determined by the property
1399 appraiser. ~~Payment of one-half of the assessed value of the~~
1400 ~~homestead property shall not be required if the tax certificate~~
1401 ~~to which the application relates was sold prior to January 1,~~
1402 ~~1982.~~

1403 (7) On county-held certificates for which there are no
1404 bidders at the public sale, the clerk shall enter the land on a
1405 list entitled "lands available for taxes" and shall immediately
1406 notify the county commission and all other persons holding
1407 certificates against the property land that the property land is
1408 available. During the first 90 days after the land is placed on
1409 the list ~~of lands available for taxes~~, the county may purchase
1410 the land for the opening bid or may waive its rights to purchase
1411 the property. Thereafter, any person, the county, or any other
1412 governmental unit may purchase the land from the clerk, without

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1413 further notice or advertising, for the opening bid, except that
1414 if ~~when~~ the county or other governmental unit is the purchaser
1415 for its own use, the board of county commissioners may cancel
1416 omitted years' taxes, as provided under s. 197.447. If the county
1417 does not elect to purchase the land, the county must notify each
1418 legal titleholder of property contiguous to the property ~~land~~
1419 available for taxes, as provided in paragraph (4) (h), before
1420 expiration of the 90-day period. Interest on the opening bid
1421 continues to accrue through the month of sale as prescribed by s.
1422 197.542.

1423 Section 40. Section 197.542, Florida Statutes, is amended
1424 to read:

1425 197.542 Sale at public auction.--

1426 (1) Real property ~~The lands~~ advertised for sale to the
1427 highest bidder as a result of an application filed under s.
1428 197.502 shall be sold at public auction by the clerk of the
1429 circuit court, or his or her deputy, of the county where the
1430 property is ~~lands are~~ located on the date, at the time, and at
1431 the location ~~as~~ set forth in the published notice, which must
1432 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
1433 ~~the time and place, the clerk shall read the notice of sale and~~
1434 ~~shall offer the lands described in the notice for sale to the~~
1435 ~~highest bidder for cash at public outcry.~~ The amount required to
1436 redeem the tax certificate, plus the amounts paid by the holder
1437 to the clerk ~~of the circuit court~~ in charges for costs of sale,
1438 redemption of other tax certificates on the same property ~~lands~~,
1439 and all other costs to the applicant for tax deed, plus interest
1440 ~~thereon~~ at the rate of 1.5 percent per month for the period
1441 running from the month after the date of application for the deed

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1442 through the month of sale, and costs incurred for the service of
1443 notice provided for in s. 197.522(2), shall be ~~considered~~ the bid
1444 of the certificateholder for the property. However, if the
1445 property land to be sold is assessed on the latest tax roll as
1446 homestead property, the bid of the certificateholder must ~~shall~~
1447 be increased to include an amount equal to one-half of the just
1448 ~~assessed~~ value of the homestead property as determined by the
1449 property appraiser and as required by s. 197.502. If there are no
1450 higher bids, the property land shall be struck off and sold to
1451 the certificateholder, who shall ~~forthwith~~ pay to the clerk the
1452 documentary stamp tax and recording fees due, and a tax deed
1453 shall ~~thereupon~~ be issued and recorded by the clerk.

1454 (2) ~~If there are other bids,~~ The certificateholder has
1455 ~~shall have~~ the right to bid as others present may bid, and the
1456 property shall be struck off and sold to the highest bidder. The
1457 high bidder may be required to ~~shall~~ post with the clerk a
1458 nonrefundable ~~cash~~ deposit of \$200 at the time of the sale, to be
1459 applied to the sale price at the time of full payment. Notice of
1460 the ~~this~~ deposit requirement must ~~shall~~ be posted at the auction
1461 site, and the clerk may require ~~that~~ bidders to show their
1462 willingness and ability to post the ~~cost~~ deposit. If full payment
1463 of the final bid and of documentary stamp tax and recording fees
1464 is not made within 24 hours, excluding weekends and legal
1465 holidays, the clerk shall cancel all bids, readvertise the sale
1466 as provided in this section, and pay all costs of the sale from
1467 the deposit. Any remaining funds must be applied toward the
1468 opening bid. The clerk may refuse to recognize the bid of any
1469 person who has previously bid and refused, for any reason, to
1470 honor such bid.

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1471 (3) If the sale is canceled for any reason, the clerk shall
1472 immediately readvertise the sale to be held within ~~no later than~~
1473 30 days after the date the sale was canceled. Only one
1474 advertisement is necessary. No further notice is required. The
1475 amount of the opening ~~statutory (opening)~~ bid shall be increased
1476 by the cost of advertising, additional clerk's fees as provided
1477 for in s. 28.24(21), and interest as provided for in subsection
1478 (1). The clerk must ~~shall~~ receive full payment prior to the
1479 issuance of the tax deed.

1480 (4) The clerk may conduct the tax deed sale under this
1481 section by electronic means. Electronic sales must comply with
1482 the procedures provided in this chapter.

1483 Section 41. Section 197.552, Florida Statutes, is amended
1484 to read:

1485 197.552 Tax deeds.--All tax deeds shall be issued in the
1486 name of a county and must ~~shall~~ be signed by the clerk of the
1487 county. The deed shall be witnessed by two witnesses, the
1488 official seal ~~shall be attached thereto~~, and ~~the deed shall be~~
1489 acknowledged or proven as other deeds. Except as specifically
1490 provided in this chapter, no right, interest, restriction, or
1491 other covenant survives ~~shall survive~~ the issuance of a tax deed,
1492 except that a lien of record held by a municipal, ~~or~~ county,
1493 state, or federal governmental unit, special district, or
1494 community development district, if ~~when~~ such lien is not
1495 satisfied after ~~as of~~ the disbursement of proceeds of sale under
1496 ~~the provisions of~~ s. 197.582, shall survive the issuance of a tax
1497 deed. The charges by the clerk shall be as provided in s. 28.24.
1498 Tax deeds issued to a purchaser of property ~~land~~ for delinquent
1499 taxes must ~~shall~~ be in the form prescribed by the department. All

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1500 deeds issued pursuant to this section are ~~shall be~~ prima facie
1501 evidence of the regularity of all proceedings from the valuation
1502 of the property lands to the issuance of the deed, inclusive.

1503 Section 42. Subsection (2) of section 197.582, Florida
1504 Statutes, is amended to read:

1505 197.582 Disbursement of proceeds of sale.--

1506 (2) If the property is purchased for an amount in excess of
1507 the statutory bid of the certificateholder, the excess shall be
1508 paid over and disbursed by the clerk. If the property purchased
1509 is homestead property and the statutory bid includes an amount
1510 equal to at least one-half of the assessed value of the
1511 homestead, that amount shall be treated as excess and distributed
1512 in the same manner. The clerk shall distribute the excess to the
1513 governmental units for the payment of any lien of record held by
1514 a governmental unit against the property. If ~~In the event~~ the
1515 excess is not sufficient to pay all ~~of~~ such liens in full, the
1516 excess shall ~~then~~ be paid to each governmental unit pro rata. If,
1517 after all liens ~~of record~~ of the governmental units ~~upon the~~
1518 ~~property~~ are paid in full, there remains a balance of
1519 undistributed funds, the balance ~~of the purchase price~~ shall be
1520 retained by the clerk for the benefit of ~~the~~ persons described in
1521 s. 197.522(1)(a), except those persons described in s.
1522 197.502(4)(h), as their interests may appear. The clerk shall
1523 mail notices to such persons notifying them of the funds held for
1524 their benefit. Any service charges, at the ~~same rate as~~
1525 prescribed in s. 28.24(10), and costs of mailing notices shall be
1526 paid out of the excess balance held by the clerk. Excess proceeds
1527 shall be held and disbursed in the same manner as unclaimed
1528 redemption moneys in s. 197.473. If ~~In the event~~ excess proceeds

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1529 are not sufficient to cover the service charges and mailing
1530 costs, the clerk shall receive the total amount of excess
1531 proceeds as a service charge. The tax collector is entitled to
1532 any overbid funds to pay any taxes that became due after the tax
1533 deed application was made, or for omitted taxes, if any.

1534 Section 43. Paragraph (f) of subsection (3) of section
1535 192.0105, Florida Statutes, is amended to read:

1536 192.0105 Taxpayer rights.--There is created a Florida
1537 Taxpayer's Bill of Rights for property taxes and assessments to
1538 guarantee that the rights, privacy, and property of the taxpayers
1539 of this state are adequately safeguarded and protected during tax
1540 levy, assessment, collection, and enforcement processes
1541 administered under the revenue laws of this state. The Taxpayer's
1542 Bill of Rights compiles, in one document, brief but comprehensive
1543 statements that summarize the rights and obligations of the
1544 property appraisers, tax collectors, clerks of the court, local
1545 governing boards, the Department of Revenue, and taxpayers.
1546 Additional rights afforded to payors of taxes and assessments
1547 imposed under the revenue laws of this state are provided in s.
1548 213.015. The rights afforded taxpayers to assure that their
1549 privacy and property are safeguarded and protected during tax
1550 levy, assessment, and collection are available only insofar as
1551 they are implemented in other parts of the Florida Statutes or
1552 rules of the Department of Revenue. The rights so guaranteed to
1553 state taxpayers in the Florida Statutes and the departmental
1554 rules include:

1555 (3) THE RIGHT TO REDRESS.--

1556 (f) The right to redeem real property and redeem tax
1557 certificates at any time before a tax deed is issued, and the

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1558 right to have tax certificates canceled if sold where taxes had
1559 been paid or if other error makes it void or correctable.
1560 Property owners have the right to be free from contact by a
1561 certificateholder for 2 years (see ss. 197.432(12) and (13) ~~ss.~~
1562 ~~197.432(14) and (15)~~, 197.442(1), 197.443, and 197.472(1) and (6)
1563 ~~(7)~~).

1564 Section 44. Subsection (2) of section 197.3635 and section
1565 197.433, Florida Statutes, are repealed.

1566 Section 45. This act shall take effect July 1, 2008.