

HB 51

2008

1 A bill to be entitled

2 An act relating to partial payment of property taxes;  
3 amending s. 197.373, F.S.; requiring tax collectors to  
4 accept payments of portions of amounts billed in tax  
5 notices; subjecting unpaid amounts to penalties, interest,  
6 and other processes of law; amending ss. 192.0105,  
7 197.432, 197.442, and 197.443, F.S.; conforming  
8 provisions; providing an effective date.  
9

10 Be It Enacted by the Legislature of the State of Florida:  
11

12 Section 1. Paragraph (f) of subsection (3) of section  
13 192.0105, Florida Statutes, is amended to read:

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

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 insofar as they are implemented in other parts of the Florida  
 30 Statutes or rules of the Department of Revenue. The rights so  
 31 guaranteed to state taxpayers in the Florida Statutes and the  
 32 departmental rules include:

33 (3) THE RIGHT TO REDRESS.--

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

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

43 197.373 Payment of portion of taxes.--

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

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

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

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

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

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

68           197.432 Sale of tax certificates for unpaid taxes.--

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

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

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

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

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

96 Section 5. Paragraph (a) of subsection (1) of section  
97 197.443, Florida Statutes, is amended to read:

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

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

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

104  
105 the tax collector shall forward a certificate of such error to  
106 the department and enter upon the list of certificates sold for  
107 taxes a memorandum of such error. The department, upon receipt  
108 of such certificate, if satisfied of the correctness of the  
109 certificate of error or upon receipt of a court order, shall

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110 | notify the tax collector, who shall cancel or correct the  
111 | certificate.

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