

1 A bill to be entitled
 2 An act relating to property tax payments; amending s.
 3 197.172, F.S.; authorizing the governing bodies of charter
 4 counties to limit the amount of interest charged for
 5 unpaid property taxes; eliminating a minimum charge for
 6 late property tax payment in charter counties; providing
 7 that interest on the unpaid portion of property taxes
 8 accrues daily in charter counties; amending s. 197.373,
 9 F.S.; authorizing the governing bodies of charter counties
 10 to require tax collectors to accept certain partial
 11 payments of property taxes; providing an effective date.

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

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 15 Section 1. Section 197.172, Florida Statutes, is amended
 16 to read:

17 197.172 Interest rate; calculation and minimum.--

18 (1) Upon approval by the governing body of a charter
 19 county, the portion of real property taxes which is unpaid by
 20 the deadline specified in the tax notice bears shall bear
 21 interest at the rate of 18 percent per year from the date of
 22 delinquency until a certificate is sold, except that the minimum
 23 charge for delinquent taxes paid prior to the sale of a tax
 24 certificate shall be 3 percent. Interest accrued pursuant to
 25 this subsection accrues daily.

26 (2) In counties other than charter counties, real property
 27 taxes shall bear interest at the rate of 18 percent per year
 28 from the date of delinquency until a certificate is sold, except

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29 that the minimum charge for delinquent taxes paid prior to the
30 sale of a tax certificate shall be 3 percent.

31 (3)~~(2)~~ The maximum rate of interest on a tax certificate
32 shall be 18 percent per year; however, a tax certificate shall
33 not bear interest nor shall the mandatory charge as provided by
34 s. 197.472(2) be levied during the 60-day period of time from
35 the date of delinquency, except the 3 percent mandatory charge
36 under subsection (2) ~~(1)~~. No tax certificate sold before March
37 23, 1992, shall bear interest nor shall the mandatory charge as
38 provided by s. 197.472(2) be levied in excess of the interest or
39 charge provided herein, except as to those tax certificates upon
40 which the mandatory charge as provided by s. 197.472(2) shall
41 have been collected and paid.

42 (4)~~(3)~~ Personal property taxes shall bear interest at the
43 rate of 18 percent per year from the date of delinquency until
44 paid or barred under chapter 95.

45 (5)~~(4)~~ Except as provided in subsection (1) and s. 197.262
46 with regard to deferred payment tax certificates, interest to be
47 accrued pursuant to this chapter shall be calculated monthly
48 from the first day of each month.

49 Section 2. Section 197.373, Florida Statutes, is amended
50 to read:

51 197.373 Payment of portion of taxes.--

52 (1)(a) The tax collector of the county is authorized to
53 allow the payment of a part of a tax notice when the part to be
54 paid can be ascertained by legal description, such part is under
55 a contract for sale or has been transferred to a new owner, and
56 the request is made by the person purchasing the property or the

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57 | new owner or someone acting on behalf of the purchaser or owner.

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

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

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

66 | (2) Upon approval of the governing body of a charter
67 | county, the tax collector of a charter county shall accept
68 | three, six, or nine equal payments that add up to the total
69 | amount of taxes specified in the tax notice by the deadline
70 | specified in the tax notice.

71 | Section 3. This act shall take effect July 1, 2009.