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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/06/2009	.	
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The Committee on Community Affairs (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Section 197.102, Florida Statutes, is amended to read:

197.102 Definitions.—As used in this chapter, the following definitions apply, unless the context clearly requires otherwise:

(1) "Awarded" means the time when the tax collector or a designee determines and announces verbally or through the



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12 closing of the bid process in an electronic auction that a buyer
13 has placed the winning bid at a tax certificate sale.

14 (2)~~(1)~~ "Department," unless otherwise specified, means the
15 Department of Revenue.

16 (3)~~(2)~~ "Omitted taxes" means those taxes which have not
17 been extended on the tax roll against a parcel of property after
18 the property has been placed upon the list of lands available
19 for taxes pursuant to s. 197.502.

20 (4) "Proxy bidding" means a method of bidding by which a
21 bidder authorizes an agent, whether an individual or an
22 electronic agent, to place bids on his or her behalf.

23 (5) "Random number generator" means a computational device
24 designed to generate a sequence of numbers that lack any pattern
25 and is used to resolve a tie when multiple bidders have bid the
26 same lowest amount by assigning a number to each of the tied
27 bidders and randomly determining which one of those numbers is
28 the winner.

29 (6)~~(3)~~ "Tax certificate" means a paper or electronic legal
30 document, representing unpaid delinquent real property taxes,
31 non-ad valorem assessments, including special assessments,
32 interest, and related costs and charges, issued in accordance
33 with this chapter against a specific parcel of real property and
34 becoming a first lien thereon, superior to all other liens,
35 except as provided by s. 197.573(2).

36 (7)~~(4)~~ "Tax notice" means the paper or electronic tax bill
37 sent to taxpayers for payment of any taxes or special
38 assessments collected pursuant to this chapter, or the bill sent
39 to taxpayers for payment of the total of ad valorem taxes and
40 non-ad valorem assessments collected pursuant to s. 197.3632.



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41 (8)~~(5)~~ "Tax receipt" means the paid tax notice.

42 (9)~~(6)~~ "Tax rolls" and "assessment rolls" are synonymous
43 and mean the rolls prepared by the property appraiser pursuant
44 to chapter 193 and certified pursuant to s. 193.122.

45 (10)~~(7)~~ However, when a local government uses the method
46 set forth in s. 197.3632, the following definitions shall apply:

47 (a) "Ad valorem tax roll" means the roll prepared by the
48 property appraiser and certified to the tax collector for
49 collection.

50 (b) "Non-ad valorem assessment roll" means a roll prepared
51 by a local government and certified to the tax collector for
52 collection.

53 Section 2. Section 197.122, Florida Statutes, is amended to
54 read:

55 197.122 Lien of taxes; ~~dates~~; application.—

56 (1) All taxes imposed pursuant to the State Constitution
57 and laws of this state shall be a first lien, superior to all
58 other liens, on any property against which the taxes have been
59 assessed and shall continue in full force from January 1 of the
60 year the taxes were levied until discharged by payment or until
61 barred under chapter 95. ~~If All personal property tax liens, to~~
62 ~~the extent that~~ the property to which the lien applies cannot be
63 located in the county or ~~to the extent that~~ the sale of the
64 property is insufficient to pay all delinquent taxes, interest,
65 fees, and costs due, a personal property tax lien shall apply ~~be~~
66 ~~liens~~ against all other personal property of the taxpayer in the
67 county. However, a lien ~~such liens~~ against other personal
68 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
69 has been sold, and is ~~such liens~~ against other personal property



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70 ~~shall be~~ subordinate to any valid prior or subsequent liens
71 against such other property. An ~~No~~ act of omission or commission
72 on the part of a ~~any~~ property appraiser, tax collector, board of
73 county commissioners, clerk of the circuit court, or county
74 comptroller, or their deputies or assistants, or newspaper in
75 which an ~~any~~ advertisement of sale may be published does not
76 ~~shall operate to~~ defeat the payment of taxes, interest, fees,
77 and costs due and; ~~but any acts of omission or commission~~ may be
78 corrected at any time by the ~~officer or~~ party responsible ~~for~~
79 ~~them~~ in the same ~~like~~ manner as provided by law for performing
80 acts in the first place. ~~and~~ When so corrected, they shall be
81 considered construed as valid ab initio and do not ~~shall in no~~
82 ~~way affect any process by law for the enforcement of the~~
83 collection of the ~~any~~ tax. All owners of property are ~~shall be~~
84 held to know that taxes are due and payable annually and are
85 responsible for ~~charged with the duty of~~ ascertaining the amount
86 of current and delinquent taxes and paying them before April 1
87 of the year following the year in which taxes are assessed. No
88 sale or conveyance of real or personal property for nonpayment
89 of taxes shall be held invalid except upon proof that:

90 (a) The property was not subject to taxation;

91 (b) The taxes were ~~had been~~ paid before the sale of
92 personal property; or

93 (c) The real property was ~~had been~~ redeemed before receipt
94 by the clerk of the court for full payment ~~the execution and~~
95 ~~delivery of~~ a deed based upon a certificate issued for
96 nonpayment of taxes, including all recording fees and
97 documentary stamps.

98 (2) A lien created through the sale of a tax certificate



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99 may not be foreclosed or enforced in any manner except as
100 prescribed in this chapter.

101 (3) A property appraiser shall ~~may also~~ correct a material
102 mistake of fact relating to an essential condition of the
103 subject property to reduce an assessment that ~~if to do so~~
104 requires only the exercise of judgment as to the effect of the
105 mistake of fact on the assessed or taxable value ~~of that mistake~~
106 ~~of fact~~.

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

110 1. Environmental restrictions, zoning restrictions, or
111 restrictions on permissible use;

112 2. Acreage;

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

115 4. Access to usable land;

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

119 6. Depreciation of the property that was based on a latent
120 defect of the property which existed but was not readily
121 discernible by inspection on January 1, but not depreciation
122 ~~resulting~~ from any other cause.

123 (b) The material mistake of fact must ~~may~~ be corrected by
124 the property appraiser, in the same ~~like~~ manner as provided by
125 law for performing the act in the first place, only within 1
126 year after the approval of the tax roll pursuant to s. 193.1142,
127 and, if ~~when so~~ corrected, ~~the act~~ becomes valid ab initio and



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128 ~~does not affect in no way affects any process by law for the~~
129 ~~enforcement of~~ the collection of the any tax. If the such a
130 correction results in a refund of taxes paid on the basis of an
131 erroneous assessment included contained on the current year's
132 tax roll for years beginning January 1, 1999, or later, the
133 property appraiser, ~~at his or her option,~~ may request ~~that~~ the
134 department to pass upon the refund request pursuant to s.
135 197.182 or may submit the correction and refund order directly
136 to the tax collector ~~for action~~ in accordance with the notice
137 provisions of s. 197.182(2). Corrections to tax rolls for prior
138 years which ~~would~~ result in refunds must be made pursuant to s.
139 197.182.

140 Section 3. Section 197.123, Florida Statutes, is amended to
141 read:

142 197.123 Correcting Erroneous returns; notification of
143 property appraiser.—If a any tax collector has reason to believe
144 that a any taxpayer has filed an erroneous or incomplete
145 statement of her or his personal property or has not disclosed
146 ~~returned the full amount of all of~~ her or his property subject
147 to taxation, the collector shall notify the property appraiser
148 of the erroneous or incomplete statement.

149 Section 4. Section 197.146, Florida Statutes, is created to
150 read:

151 197.146 Uncollectable personal property taxes; correction
152 of tax roll.—A tax collector who determines that a tangible
153 personal property account is uncollectable may issue a
154 certificate of correction for the current tax roll and any
155 outstanding delinquent taxes. The tax collector shall notify the
156 property appraiser that the account is invalid, and the



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157 assessment shall not be certified for a future tax roll. An
158 uncollectable account includes, but is not limited to, an
159 account on property that was originally assessed but cannot be
160 found to seize and sell for the payment of taxes and includes
161 other personal property of the owner as authorized by s.
162 197.413(8) and (9).

163 Section 5. Section 197.162, Florida Statutes, is amended to
164 read:

165 197.162 Tax discount payment periods ~~Discounts; amount and~~
166 ~~time.~~-

167 (1) For ~~On~~ all taxes assessed on the county tax rolls and
168 collected by the county tax collector, discounts for payments
169 made prior to delinquency ~~early payment thereof~~ shall be at the
170 rate of 4 percent in the month of November or at any time within
171 30 days after the mailing of the original tax notice; 3 percent
172 in the following month of December; 2 percent in the following
173 month of January; 1 percent in the following month of February;
174 and zero percent in the following month of March or within 30
175 days prior to the date of delinquency if the date of delinquency
176 is after April 1.

177 (2) If ~~When~~ a taxpayer makes a request to have the original
178 tax notice corrected, the discount rate for early payment
179 applicable at the time of the request ~~for correction is made~~
180 shall apply for 30 days after the mailing of the corrected tax
181 notice.

182 (3) A discount rate ~~shall apply at the rate of~~ 4 percent
183 shall apply for 30 days after the mailing of a tax notice
184 resulting from the action of a value adjustment board.
185 Thereafter, the regular discount periods shall apply.



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186 (4) If the ~~For the purposes of this section, when a~~
187 discount period ends on a Saturday, Sunday, or legal holiday,
188 the discount period, including the zero-percent period, shall be
189 extended to the next working day, if payment is delivered to the
190 a designated collection office of the tax collector.

191 Section 6. Subsections (2) and (4) of section 197.172,
192 Florida Statutes, are amended to read:

193 197.172 Interest rate; calculation and minimum.—

194 (2) The maximum rate of interest on a tax certificate shall
195 be 18 percent per year; however, a tax certificate shall not
196 bear interest nor shall the mandatory charge as provided by s.
197 197.472(2) be levied during the 60-day period of time from the
198 date of delinquency, except the 3 percent mandatory charge under
199 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
200 ~~shall bear interest nor shall the mandatory charge as provided~~
201 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
202 ~~provided herein, except as to those tax certificates upon which~~
203 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
204 ~~been collected and paid.~~

205 (4) Interest shall be calculated ~~Except as provided in s.~~
206 ~~197.262 with regard to deferred payment tax certificates,~~
207 ~~interest to be accrued pursuant to this chapter shall be~~
208 ~~calculated monthly~~ from the first day of each month.

209 Section 7. Subsections (1), (2), and (3) of section
210 197.182, Florida Statutes, are amended to read:

211 197.182 Department of Revenue to pass upon and order
212 refunds.—

213 (1) (a) Except as provided in paragraphs ~~paragraph~~ (b), (c),
214 and (d), the department shall pass upon and order refunds when



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215 payment of taxes assessed on the county tax rolls has been made
216 voluntarily or involuntarily under any of the following
217 circumstances:

218 1. When an overpayment has been made.

219 2. When a payment has been made when no tax was due.

220 3. When a bona fide controversy exists between the tax
221 collector and the taxpayer as to the liability of the taxpayer
222 for the payment of the tax claimed to be due, the taxpayer pays
223 the amount claimed by the tax collector to be due, and it is
224 finally adjudged by a court of competent jurisdiction that the
225 taxpayer was not liable for the payment of the tax or any part
226 thereof.

227 4. When a payment has been made in error by a taxpayer to
228 the tax collector due to application of payment to an erroneous
229 parcel or misinformation provided by the property appraiser or
230 tax collector, if, within 12 ~~24~~ months of the date of the
231 erroneous payment and prior to any transfer of the assessed
232 property to a third party for consideration, the party seeking a
233 refund makes demand for reimbursement of the erroneous payment
234 upon the owner of the property on which the taxes were
235 erroneously paid and reimbursement of the erroneous payment is
236 not received within 45 days after such demand. The demand for
237 reimbursement shall be sent by certified mail, return receipt
238 requested, and a copy thereof shall be sent to the tax
239 collector. If the payment was made in error by the taxpayer
240 because of an error in the tax notice sent to the taxpayer,
241 refund must be made as provided in paragraph (d) ~~subparagraph~~
242 ~~(b)2~~.

243 5. When any payment has been made for tax certificates that



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244 are subsequently corrected or are subsequently determined to be
245 void under s. 197.443.

246 (b) ~~1. Those~~ Refunds that have been ordered by a court and
247 ~~those~~ refunds that do not result from changes made in the
248 assessed value on a tax roll certified to the tax collector
249 shall be made directly by the tax collector without order from
250 the department and shall be made from undistributed funds
251 without approval of the various taxing authorities.

252 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
253 retained by the tax collector unless a written claim for a
254 refund is received from the taxpayer. Overpayments over \$10 ~~\$5~~
255 resulting from taxpayer error, if determined within 12 months
256 ~~the 4-year period of limitation~~, shall ~~are to~~ be automatically
257 refunded to the taxpayer. Such refunds do not require approval
258 from the department.

259 (d) ~~2. If when~~ a payment has been made in error by a
260 taxpayer ~~to the tax collector~~ because of an error in the tax
261 notice sent to the taxpayer, refund must be made directly by the
262 tax collector and does not require approval from the department.
263 At the request of the taxpayer, the amount paid in error may be
264 applied by the tax collector to the taxes for which the taxpayer
265 is actually liable.

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

271 (f) ~~(d)~~ Upon receipt of the department's written denial of a
272 ~~the~~ refund, the tax collector shall issue the denial in writing



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273 to the taxpayer.

274 (g)~~(e)~~ If funds are available from current receipts and,
275 subject to subsection (3) and,~~if~~ a refund is approved, the
276 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
277 after a claim for refund is made, unless the tax collector,
278 property appraiser, or department states good cause for
279 remitting the refund after that date. The times stated in this
280 paragraph and paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory
281 and may be extended by a maximum of an additional 60 days if
282 good cause is stated.

283 (h)~~(f)~~ If the taxpayer contacts the property appraiser
284 first, the property appraiser shall refer the taxpayer to the
285 tax collector.

286 (i)~~(g)~~ If a correction to the roll by the property
287 appraiser is required as a condition for the refund, the tax
288 collector shall, within 30 days, advise the property appraiser
289 of the taxpayer's application for a refund and forward the
290 application to the property appraiser.

291 (j)~~(h)~~ The property appraiser has 30 days after receipt of
292 the form from the tax collector to correct the roll if a
293 correction is permissible by law. By the end of ~~After the~~ 30-day
294 period ~~30 days~~, the property appraiser shall ~~immediately~~ advise
295 the tax collector in writing whether or not the roll has been
296 corrected, stating the reasons why the roll was corrected or not
297 corrected.

298 (k)~~(i)~~ If the refund requires ~~is not one that can be~~
299 ~~directly acted upon by the tax collector, for which an order~~
300 from the department ~~is required~~, the tax collector shall forward
301 the claim for refund to the department upon receipt of the



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302 correction from the property appraiser or 30 days after the
303 claim for refund, whichever occurs first. This provision does
304 not apply to corrections resulting in refunds of less than
305 \$2,500 ~~\$400~~, which the tax collector shall make directly,
306 without order from the department, ~~and~~ from undistributed funds,
307 ~~and may make~~ without approval of the various taxing authorities.

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

312 (m) ~~(k)~~ Subject to and after meeting the requirements of s.
313 194.171 and this section, an action to contest a denial of
314 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
315 the date the tax collector mails ~~issues~~ the denial to the
316 taxpayer, ~~which notice must be sent by certified mail, or 4~~
317 ~~years after January 1 of the year for which the taxes were paid,~~
318 ~~whichever is later.~~

319 (n) ~~(l)~~ In computing any time period under this section, if
320 ~~when~~ the last day of the period is a Saturday, Sunday, or legal
321 holiday, the period is ~~to be~~ extended to the next working day.

322 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the
323 department ~~it~~ shall forward a copy of its order to the tax
324 collector who shall ~~then~~ determine the pro rata share due by
325 each taxing authority. The tax collector shall make the refund
326 from undistributed funds held for that taxing authority and
327 shall identify such refund as a reduction in the next
328 distribution. If there are insufficient undistributed funds for
329 the refund, the tax collector shall notify the taxing authority
330 of the shortfall. The taxing authority shall: ~~and certify to the~~



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331 ~~county, the district school board, each municipality, and the~~
332 ~~governing body of each taxing district, their pro rata shares of~~
333 ~~such refund, the reason for the refund, and the date the refund~~
334 ~~was ordered by the department.~~

335 ~~(b) The board of county commissioners, the district school~~
336 ~~board, each municipality, and the governing body of each taxing~~
337 ~~district shall comply with the order of the department in the~~
338 ~~following manner:~~

339 ~~1. Authorize the tax collector to make refund from~~
340 ~~undistributed funds held for that taxing authority by the tax~~
341 ~~collector;~~

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

345 ~~(b)3.~~ Notify the tax collector that the taxing authority
346 does not have funds currently available and provide for the
347 payment of the refund in its budget for the ensuing year ~~funds~~
348 ~~for the payment of the refund.~~

349 (3) A refund ordered by the department pursuant to this
350 section shall be made by the tax collector in one aggregate
351 amount composed of all the pro rata shares of the several taxing
352 authorities concerned, except that a partial refund is allowed
353 when one or more of the taxing authorities concerned do not have
354 funds currently available to pay their pro rata shares of the
355 refund and this would cause an unreasonable delay in the total
356 refund. A statement by the tax collector explaining the refund
357 shall accompany the refund payment. When taxes become delinquent
358 as a result of a refund pursuant to subparagraph (1)(a)4. or
359 paragraph (1)(d) ~~subparagraph (1)(b)2.~~, the tax collector shall



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360 notify the property owner that the taxes have become delinquent
361 and that a tax certificate will be sold if the taxes are not
362 paid within 30 days after the date of delinquency.

363 Section 8. Subsections (1), (3), and (5) of section
364 197.222, Florida Statutes, are amended to read:

365 197.222 Prepayment of estimated tax by installment method.—

366 (1) Taxes collected pursuant to this chapter may be prepaid
367 in installments as provided in this section. A taxpayer may
368 elect to prepay by installments for each tax notice for ~~with~~
369 taxes estimated to be more than \$100. A taxpayer who elects to
370 prepay ~~taxes~~ shall make payments based upon an estimated tax
371 equal to the actual taxes levied upon the subject property in
372 the prior year. To prepay by installments, the ~~Such~~ taxpayer
373 shall complete and file an application for each tax notice ~~to~~
374 ~~prepay such taxes by installment~~ with the tax collector on or
375 before April 30 ~~prior to May 1~~ of the year in which the taxpayer
376 elects to prepay the ~~taxes in installments pursuant to this~~
377 ~~section. The application shall be made on forms supplied by the~~
378 ~~department and provided to the taxpayer by the tax collector.~~
379 After submission of an initial application, a taxpayer is ~~shall~~
380 not ~~be~~ required to submit additional annual applications as long
381 as he or she continues to elect to prepay taxes in installments
382 ~~pursuant to this section.~~ However, if in any year the taxpayer
383 does not so elect, reapplication is ~~shall be~~ required for a
384 subsequent election ~~to do so~~. Installment payments shall be made
385 according to the following schedule:

386 (a) The first payment of one-quarter of the total amount of
387 estimated taxes due must ~~shall~~ be made by ~~not later than~~ June 30
388 of the year in which the taxes are assessed. A 6-percent



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389 discount applied against the amount of the installment shall be
390 granted for such payment. The tax collector may accept a late
391 payment of the first installment through July 31, and the under
392 ~~this paragraph within 30 days after June 30;~~ such late payment
393 must be accompanied by a penalty of 5 percent of the amount of
394 the installment due.

395 (b) The second payment of one-quarter of the total amount
396 of estimated taxes must due shall be made by not later than
397 September 30 of the year in which the taxes are assessed. A 4.5-
398 percent discount applied against the amount of the installment
399 shall be granted for such payment.

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

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

412 (e) If For purposes of this section, when an installment
413 due date falls on a Saturday, Sunday, or legal holiday, the due
414 date for the installment is shall be the next working day, if
415 the installment payment is delivered to a designated collection
416 office of the tax collector. Taxpayers making such payment shall
417 be entitled to the applicable discount rate authorized in this



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418 section.

419 (3) Upon receiving a taxpayer's application for
420 participation in the prepayment installment plan, and ~~the tax~~
421 ~~collector shall mail to the taxpayer a statement of the~~
422 ~~taxpayer's estimated tax liability which shall be equal to the~~
423 ~~actual taxes levied on the subject property in the preceding~~
424 ~~year; such statement shall indicate the amount of each quarterly~~
425 ~~installment after application of the discount rates provided in~~
426 ~~this section, and a payment schedule, based upon the schedule~~
427 ~~provided in this section and furnished by the department. for~~
428 those taxpayers who participated in the prepayment installment
429 plan ~~for~~ the previous year and who are not required to reapply,
430 the tax collector shall send, in the same manner as described in
431 s. 197.322(3), a quarterly statement with the discount rates
432 provided in this section according to the payment schedule
433 provided by the department ~~the statement shall be mailed by June~~
434 ~~1. During the first month that the tax roll is open for payment~~
435 ~~of taxes, the tax collector shall mail to the taxpayer a~~
436 ~~statement which shows the amount of the remaining installment~~
437 ~~payments to be made after application of the discount rates~~
438 ~~provided in this section. The postage or cost of electronic~~
439 mailing shall be paid out of the general fund of the county,
440 upon statement thereof by the tax collector.

441 (5) Notice of the right to prepay taxes pursuant to this
442 section shall be provided with the notice of taxes. The ~~Such~~
443 notice shall inform the taxpayer of the right to prepay taxes in
444 installments, and that application forms can be obtained from
445 the tax collector, and ~~shall state~~ that reapplication is not
446 necessary if the taxpayer participated in the prepayment



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447 installment plan for the previous year. The application forms
448 shall be provided ~~by the department and shall be mailed~~ by the
449 tax collector to those taxpayers requesting an application.

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

452 197.2301 Payment of taxes prior to certified roll
453 procedure.-

454 (3) Immediately upon receipt of the property appraiser's
455 certification under subsection (2), the tax collector shall
456 publish a notice ~~cause to be published~~ in a newspaper of general
457 circulation in the county ~~and shall prominently post at the~~
458 ~~courthouse door a notice~~ that the tax roll will not be certified
459 for collection before ~~prior to~~ January 1 and that payments of
460 estimated taxes may be made ~~will be allowed~~ by ~~these~~ taxpayers
461 who submit ~~tender~~ payment to the collector on or before December
462 31.

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

466 (a) If the amount of underpayment ~~or overpayment~~ is \$10 ~~\$5~~
467 or less, ~~then~~ no additional billing ~~or refund~~ is required except
468 as determined by the tax collector.

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

474 Section 10. Section 197.2421, Florida Statutes, is created
475 to read:



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476 197.2421 Property tax deferral.-

477 (1) When a property owner applies for a property tax
478 deferral and meets the criteria established in this chapter, the
479 tax collector shall approve the deferral of such ad valorem
480 taxes and non-ad valorem assessments as is allowed under this
481 chapter.

482 (2) Authorized property tax deferral programs are:

483 (a) Homestead tax deferral.

484 (b) Recreational and commercial working waterfront
485 deferral.

486 (c) Affordable rental housing deferral.

487 (3) Ad valorem taxes, non-ad valorem assessments, and
488 interest deferred pursuant to this chapter shall constitute a
489 prior lien and shall attach to the property in the same manner
490 as other tax liens. Deferred taxes, assessments, and interest,
491 however, shall be due, payable, and delinquent as provided in
492 this chapter.

493 Section 11. Section 197.2423, Florida Statutes, is created
494 to read:

495 197.2423 Application for property tax deferral;
496 determination of approval or denial by tax collector.-

497 (1) A property owner is responsible for submitting an
498 annual application for tax deferral with the county tax
499 collector on or before March 31 following the year in which the
500 taxes and non-ad valorem assessments are assessed.

501 (2) Each applicant shall demonstrate compliance with the
502 requirements of this section.

503 (3) The application for deferral shall be made upon a form
504 provided by the tax collector. The tax collector may require the



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505 applicant to submit other evidence and documentation deemed
506 necessary in considering the application. The application form
507 shall advise the applicant:

508 (a) Of the manner in which interest is computed.

509 (b) Of the conditions needed to be met for approval.

510 (c) Of the conditions under which deferred taxes,
511 assessments, and interest become due, payable, and delinquent.

512 (d) That all deferrals pursuant to this section constitute
513 a lien on the applicant's property.

514 (4) Each application shall include a list of all
515 outstanding liens on the property and the current value of each
516 lien.

517 (5) Each applicant shall furnish proof of fire and extended
518 coverage insurance in an amount at least equal to the total of
519 all outstanding liens, including a lien for deferred taxes, non-
520 ad valorem assessments, and interest with a loss payable clause
521 to the tax collector.

522 (6) The tax collector shall consider each annual
523 application for a tax deferral within 45 days after the
524 application is filed or as soon as practicable thereafter. The
525 tax collector shall exercise reasonable discretion based upon
526 applicable information available under this section. A tax
527 collector who finds that the applicant is entitled to the tax
528 deferral shall approve the application and maintain the deferral
529 records until the tax lien is satisfied.

530 (7) For approved deferrals, the date used in determining
531 taxes due, net of discounts for early payment as provided in s.
532 197.162, is the date the tax collector received the application
533 for tax deferral.



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534 (8) The tax collector shall notify the property appraiser
535 in writing of those parcels for which taxes have been deferred.

536 (9) A tax deferral may not be granted if:

537 (a) The total amount of deferred taxes, non-ad valorem
538 assessments, and interest, plus the total amount of all other
539 unsatisfied liens on the property, exceeds 85 percent of the
540 just value of the property; or

541 (b) The primary mortgage financing on the property is for
542 an amount that exceeds 70 percent of the just value of the
543 property.

544 (10) A tax collector who finds that the applicant is not
545 entitled to the deferral shall send a notice of disapproval
546 within 45 days after the date the application is filed, citing
547 the reason for disapproval. The original notice of disapproval
548 shall be sent to the applicant and shall advise the applicant of
549 the right to appeal the decision to the value adjustment board
550 and shall inform the applicant of the procedure for filing such
551 an appeal.

552 Section 12. Section 197.253, Florida Statutes, is
553 renumbered as section 197.2425, Florida Statutes, and amended to
554 read:

555 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral
556 application. -An appeal of a denied tax deferral must be
557 submitted by the property owner

558 ~~(1) The application for deferral shall be made upon a form~~
559 ~~prescribed by the department and furnished by the county tax~~
560 ~~collector. The application form shall be signed upon oath by the~~
561 ~~applicant before an officer authorized by the state to~~
562 ~~administer oaths. The tax collector may, in his or her~~



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563 ~~discretion, require the applicant to submit such other evidence~~
564 ~~and documentation as deemed necessary by the tax collector in~~
565 ~~considering the application. The application form shall advise~~
566 ~~the applicant of the manner in which interest is computed. Each~~
567 ~~application form shall contain an explanation of the conditions~~
568 ~~to be met for approval and the conditions under which deferred~~
569 ~~taxes and interest become due, payable, and delinquent. Each~~
570 ~~application shall clearly state that all deferrals pursuant to~~
571 ~~this act shall constitute a lien on the applicant's homestead.~~

572 ~~(2) (a) The tax collector shall consider each annual~~
573 ~~application for homestead tax deferral within 30 days of the day~~
574 ~~the application is filed or as soon as practicable thereafter. A~~
575 ~~tax collector who finds that the applicant is entitled to the~~
576 ~~tax deferral shall approve the application and file the~~
577 ~~application in the permanent records. A tax collector who finds~~
578 ~~the applicant is not entitled to the deferral shall send a~~
579 ~~notice of disapproval within 30 days of the filing of the~~
580 ~~application, giving reasons therefor to the applicant, either by~~
581 ~~personal delivery or by registered mail to the mailing address~~
582 ~~given by the applicant and shall make return in the manner in~~
583 ~~which such notice was served upon the applicant upon the~~
584 ~~original notice thereof and file among the permanent records of~~
585 ~~the tax collector's office. The original notice of disapproval~~
586 ~~sent to the applicant shall advise the applicant of the right to~~
587 ~~appeal the decision of the tax collector to the value adjustment~~
588 ~~board and shall inform the applicant of the procedure for filing~~
589 ~~such an appeal.~~

590 ~~(b) Appeals of the decision of the tax collector to the~~
591 ~~value adjustment board shall be in writing on a form prescribed~~



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592 by the ~~department and furnished by the~~ tax collector. The ~~Such~~
593 appeal must ~~shall~~ be filed with the value adjustment board
594 within 30 ~~20~~ days after the applicant's receipt of the notice of
595 disapproval. The value adjustment board shall review the
596 application and the evidence presented to the tax collector ~~upon~~
597 ~~which the applicant based his or her claim for tax deferral and,~~
598 at the election of the applicant, shall hear the applicant in
599 person, or by agent on the applicant's behalf, on his or her
600 right to ~~homestead~~ tax deferral. The value adjustment board
601 shall reverse the decision of the tax collector and grant a
602 ~~homestead~~ tax deferral ~~to the applicant,~~ if in its judgment the
603 applicant is entitled to the tax deferral thereto, or shall
604 affirm the decision of the tax collector. An ~~Such~~ action by ~~of~~
605 the value adjustment board is ~~shall~~ be final unless the
606 applicant or tax collector files a de novo proceeding for a
607 declaratory judgment or other appropriate proceeding in the
608 circuit court of the county in which the property is located ~~or~~
609 ~~other lienholder,~~ within 15 days after ~~from~~ the date of
610 disapproval ~~of the application by the board, files in the~~
611 ~~circuit court of the county in which the property is located, a~~
612 ~~proceeding for a declaratory judgment or other appropriate~~
613 ~~proceeding.~~

614 ~~(3) Each application shall contain a list of, and the~~
615 ~~current value of, all outstanding liens on the applicant's~~
616 ~~homestead.~~

617 ~~(4) For approved applications, the date of receipt by the~~
618 ~~tax collector of the application for tax deferral shall be used~~
619 ~~in calculating taxes due and payable net of discounts for early~~
620 ~~payment as provided for by s. 197.162.~~



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621 ~~(5) If such proof has not been furnished with a prior~~
622 ~~application, each applicant shall furnish proof of fire and~~
623 ~~extended coverage insurance in an amount which is in excess of~~
624 ~~the sum of all outstanding liens and deferred taxes and interest~~
625 ~~with a loss payable clause to the county tax collector.~~

626 ~~(6) The tax collector shall notify the property appraiser~~
627 ~~in writing of those parcels for which taxes have been deferred.~~

628 ~~(7) The property appraiser shall promptly notify the tax~~
629 ~~collector of denials of homestead application and changes in~~
630 ~~ownership of properties that have been granted a tax deferral.~~

631 Section 13. Section 197.243, Florida Statutes, is amended
632 to read:

633 197.243 Definitions relating to homestead property tax
634 deferral Act.—

635 (1) "Household" means a person or group of persons living
636 together in a room or group of rooms as a housing unit, but the
637 term does not include persons boarding in or renting a portion
638 of the dwelling.

639 (2) "Income" means the "adjusted gross income," as defined
640 in s. 62 of the United States Internal Revenue Code, of all
641 members of a household.

642 Section 14. Section 197.252, Florida Statutes, is amended
643 to read:

644 197.252 Homestead tax deferral.—

645 (1) Any person who is entitled to claim homestead tax
646 exemption under the provisions of s. 196.031(1) may apply elect
647 to defer payment of a portion of the combined total of the ad
648 valorem taxes and ~~any non-ad valorem assessments which would be~~
649 ~~covered by a tax certificate sold under this chapter levied on~~



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650 ~~that person's homestead by filing an annual application for tax~~
651 ~~deferral with the county tax collector on or before January 31~~
652 ~~following the year in which the taxes and non-ad valorem~~
653 ~~assessments are assessed. Any applicant who is entitled to~~
654 ~~receive the homestead tax exemption but has waived it for any~~
655 ~~reason shall furnish, with the application for tax deferral, a~~
656 ~~certificate of eligibility to receive the exemption. Such~~
657 ~~certificate shall be prepared by the county property appraiser~~
658 ~~upon request of the taxpayer. It shall be the burden of each~~
659 ~~applicant to affirmatively demonstrate compliance with the~~
660 ~~requirements of this section.~~

661 (2) (a) Approval of an application for homestead tax
662 ~~deferral shall defer that portion of the combined total of ad~~
663 ~~valorem taxes and any non-ad valorem assessments:~~

664 1. That which would be covered by a tax certificate sold
665 ~~under this chapter otherwise due and payable on the applicant's~~
666 ~~homestead pursuant to s. 197.333 which exceeds 5 percent of the~~
667 ~~applicant's household's income for the prior calendar year when~~
668 ~~the applicant is younger than 65 years of age;~~

669 2. That exceeds 3 percent of the applicant's household
670 income for the prior calendar year when the applicant is 65
671 years of age or older; or

672 3. In its entirety when the applicant's household income:

673 a. For the prior calendar year is less than \$10,000; or

674 b. Is less than the designated amount for the additional
675 homestead exemption pursuant to s. 196.075 and the applicant is
676 65 years of age or older. If any such applicant's household
677 ~~income for the prior calendar year is less than \$10,000,~~
678 ~~approval of such application shall defer such ad valorem taxes~~



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679 ~~plus non ad valorem assessments in their entirety.~~

680 ~~(b) If the applicant is 65 years of age or older, approval~~
681 ~~of the application shall defer that portion of the ad valorem~~
682 ~~taxes plus non ad valorem assessments which exceeds 3 percent of~~
683 ~~the applicant's household income for the prior calendar year. If~~
684 ~~any applicant's household income for the prior calendar year is~~
685 ~~less than \$10,000, or is less than the amount of the household~~
686 ~~income designated for the additional homestead exemption~~
687 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~
688 ~~older, approval of the application shall defer the ad valorem~~
689 ~~taxes plus non ad valorem assessments in their entirety.~~

690 ~~(b)(e)~~ The household income of an applicant who applies for
691 a tax deferral before the end of the calendar year in which the
692 taxes and non-ad valorem assessments are assessed shall be for
693 the current year, adjusted to reflect estimated income for the
694 full calendar year period. The estimate of a full year's
695 household income shall be made by multiplying the household
696 income received to the date of application by a fraction, the
697 numerator being 365 and the denominator being the number of days
698 expired in the calendar year to the date of application.

699 (3) The property appraiser shall promptly notify the tax
700 collector if there is a change in ownership or the homestead
701 exemption has been denied on property that has been granted a
702 tax deferral. No tax deferral shall be granted:

703 ~~(a) If the total amount of deferred taxes, non ad valorem~~
704 ~~assessments, and interest plus the total amount of all other~~
705 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~
706 ~~assessed value of the homestead, or~~

707 ~~(b) If the primary mortgage financing on the homestead is~~



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708 ~~for an amount which exceeds 70 percent of the assessed value of~~
709 ~~the homestead.~~

710 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
711 ~~interest deferred under this act shall accrue interest at a rate~~
712 ~~equal to the semiannually compounded rate of one-half of 1~~
713 ~~percent plus the average yield to maturity of the long-term~~
714 ~~fixed-income portion of the Florida Retirement System~~
715 ~~investments as of the end of the quarter preceding the date of~~
716 ~~the sale of the deferred payment tax certificates; however, the~~
717 ~~interest rate may not exceed 7 percent.~~

718 ~~(5) The taxes, non-ad valorem assessments, and interest~~
719 ~~deferred pursuant to this act shall constitute a prior lien and~~
720 ~~shall attach as of the date and in the same manner and be~~
721 ~~collected as other liens for taxes, as provided for under this~~
722 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~
723 ~~and interest shall only be due, payable, and delinquent as~~
724 ~~provided in this act.~~

725 Section 15. Section 197.303, Florida Statutes, is
726 renumbered as section 197.2524, Florida Statutes, and amended to
727 read:

728 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
729 and commercial working waterfront properties and affordable
730 rental housing property.-

731 (1) The provisions of this section apply to: ~~board of~~
732 ~~county commissioners of any county or the governing authority of~~
733 ~~any municipality may adopt an ordinance to allow for ad valorem~~
734 ~~tax deferrals for~~

735 (a) Recreational and commercial working waterfront
736 properties if the owners are engaging in the operation,



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737 rehabilitation, or renovation of such properties in accordance
738 with guidelines established in this section.

739 (b) Affordable rental housing, if the owners are engaging
740 in the operation, rehabilitation, or renovation of such
741 properties in accordance with the guidelines provided in part VI
742 of chapter 420.

743 (2) The board of county commissioners of any county or the
744 governing authority of any ~~the~~ municipality may adopt an ~~by~~
745 ordinance to ~~may~~ authorize the deferral of ad valorem taxation
746 and non-ad valorem assessments for ~~recreational and commercial~~
747 ~~working waterfront~~ properties described in subsection (1).

748 (3) The ordinance shall designate the percentage or amount
749 of the deferral and the type and location of the ~~working~~
750 ~~waterfront~~ property and, ~~including the type of public lodging~~
751 ~~establishments, for which deferrals may be granted, which may~~
752 ~~include any property meeting the provisions of s. 342.07(2),~~
753 ~~which property may~~ require the property ~~be further required to~~
754 be located within a particular geographic area or areas of the
755 county or municipality. For working waterfront properties, the
756 ordinance may include the type of public lodging establishments,
757 which may include property meeting the requirements of s.
758 342.07(2), that would qualify.

759 (4) The ordinance must specify that such deferrals apply
760 only to taxes or assessments levied by the unit of government
761 granting the deferral. However, a deferral may not be granted
762 for the ~~deferrals do not apply, however, to~~ taxes or ~~non-ad~~
763 ~~valorem~~ assessments defined in ~~s. 197.3632(1)(d)~~ levied for the
764 payment of bonds or for ~~to~~ taxes authorized by a vote of the
765 electors pursuant to s. 9(b) or s. 12, Art. VII of the State



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766 Constitution.

767 (5) The ordinance must specify that any deferral granted
768 remains in effect regardless of any change in the authority of
769 the county or municipality to grant the deferral. In order to
770 retain the deferral, ~~however,~~ the use and ownership of the
771 property ~~as a working waterfront~~ must remain as it was when the
772 deferral was granted for ~~be maintained over~~ the period in ~~for~~
773 which the deferral remains ~~is granted~~.

774 (6) (a) If an application for deferral is granted on
775 property that is located in a community redevelopment area, the
776 amount of taxes eligible for deferral shall be limited ~~reduced~~,
777 as provided for in paragraph (b), if:

778 1. The community redevelopment agency has previously issued
779 instruments of indebtedness that are secured by increment
780 revenues on deposit in the community redevelopment trust fund;
781 and

782 2. Those instruments of indebtedness are associated with
783 the real property applying for the deferral.

784 (b) If the provisions of paragraph (a) apply, the ~~tax~~
785 deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes in
786 excess of ~~equal to~~ the amount that must be deposited into the
787 community redevelopment trust fund by the entity granting the
788 deferral based upon the taxable value of the property upon which
789 the deferral is being granted. Once all instruments of
790 indebtedness that existed at the time the deferral was
791 originally granted are no longer outstanding or have otherwise
792 been defeased, the provisions of this paragraph shall no longer
793 apply.

794 (c) If a portion of the taxes on a property were not



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795 eligible for deferral as provided in ~~because of the provisions~~
796 ~~of~~ paragraph (b), the community redevelopment agency shall
797 notify the property owner and the tax collector 1 year before
798 the debt instruments that prevented said taxes from being
799 deferred are no longer outstanding or otherwise defeased.

800 (d) The tax collector shall notify a community
801 redevelopment agency of any tax deferral that has been granted
802 on property located within the community redevelopment area of
803 that agency.

804 (e) Issuance of debt obligation after the date a deferral
805 has been granted shall not reduce the amount of taxes eligible
806 for deferral.

807 Section 16. Section 197.3071, Florida Statutes, is
808 renumbered as section 197.2526, Florida Statutes, and amended to
809 read:

810 197.2526 ~~197.3071~~ Eligibility for tax deferral for
811 affordable rental housing property.—The tax deferral authorized
812 by s.197.2524 ~~this section~~ is applicable only on a pro rata
813 basis to the ad valorem taxes levied on residential units within
814 a property which meet the following conditions:

815 (1) Units for which the monthly rent along with taxes,
816 insurance, and utilities does not exceed 30 percent of the
817 median adjusted gross annual income as defined in s. 420.0004
818 for the households described in subsection (2).

819 (2) Units that are occupied by extremely-low-income
820 persons, very-low-income persons, low-income persons, or
821 moderate-income persons as these terms are defined in s.
822 420.0004.

823 Section 17. Section 197.254, Florida Statutes, is amended



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824 to read:

825 197.254 Annual notification to taxpayer.-

826 (1) The tax collector shall notify the taxpayer of each
827 parcel appearing on the real property assessment roll of the
828 right to defer payment of taxes and non-ad valorem assessments
829 ~~and interest. pursuant to ss. 197.242-197.312. Such notice shall~~
830 ~~be printed on the back of envelopes used for mailing the notice~~
831 ~~of taxes provided for by s. 197.322(3). Such notice of the right~~
832 ~~to defer payment of taxes and non-ad valorem assessments shall~~
833 ~~read:~~

834

835 ~~NOTICE TO TAXPAYERS ENTITLED~~
836 ~~TO HOMESTEAD EXEMPTION~~

837

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

842 (2) On or before November 1 of each year, the tax collector
843 shall notify each taxpayer to whom a tax deferral has been
844 previously granted of the accumulated sum of deferred taxes,
845 non-ad valorem assessments, and interest outstanding.

846 Section 18. Section 197.262, Florida Statutes, is amended
847 to read:

848 197.262 Deferred payment tax certificates.-

849 (1) ~~The tax collector shall notify each local governing~~
850 ~~body of the amount of taxes and non-ad valorem assessments~~
851 ~~deferred which would otherwise have been collected for such~~
852 ~~governing body. The county shall then, At the time of the tax~~



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853 certificate sale ~~held pursuant to s. 197.432~~, the tax collector
854 shall strike each certificate on which there are deferred taxes
855 ~~off~~ to the county. Certificates issued pursuant to this section
856 are exempt from the public sale of tax certificates held
857 pursuant to s. 197.432.

858 (2) The certificates so held by the county shall bear
859 interest at a rate equal to the semiannually compounded rate of
860 0.5 percent plus the average yield to maturity of the long-term
861 fixed-income portion of the Florida Retirement System
862 investments as of the end of the quarter preceding the date of
863 the sale of the deferred payment tax certificates; however, the
864 interest rate may not exceed 7 ~~9.5~~ percent.

865 Section 19. Section 197.263, Florida Statutes, is amended
866 to read:

867 197.263 Change in ownership or use of property.—

868 (1) If ~~In the event that~~ there is a change in use or
869 ownership of tax-deferred property such that the owner is no
870 longer eligible for the tax deferral granted ~~entitled to claim~~
871 ~~homestead exemption for such property pursuant to s. 196.031(1)~~,
872 or the owner ~~such person~~ fails to maintain the required fire and
873 extended insurance coverage, the total amount of deferred taxes
874 and interest for all ~~previous~~ years shall be due and payable
875 November 1 of the year in which the change ~~in use~~ occurs or on
876 the date failure to maintain insurance occurs and shall be
877 delinquent on April 1 of the year following the year in which
878 the change in use or failure to maintain insurance occurs.
879 However, if the change in ownership is to a surviving spouse and
880 the spouse is eligible to maintain the tax deferral on such
881 property, the surviving spouse may continue the deferment of



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882 previously deferred taxes and interest pursuant to this chapter.

883 ~~(2) In the event that there is a change in ownership of~~
884 ~~tax deferred property, the total amount of deferred taxes and~~
885 ~~interest for all previous years shall be due and payable on the~~
886 ~~date the change in ownership takes place and shall be delinquent~~
887 ~~on April 1 following said date. When, however, the change in~~
888 ~~ownership is to a surviving spouse and such spouse is eligible~~
889 ~~to claim homestead exemption on such property pursuant to s.~~
890 ~~196.031(1), such surviving spouse may continue the deferment of~~
891 ~~previously deferred taxes and interest pursuant to the~~
892 ~~provisions of this act.~~

893 (2)~~(3)~~ Whenever the property appraiser discovers that there
894 has been a change in the ownership or use of property which has
895 been granted a tax deferral, the property appraiser shall notify
896 the tax collector in writing of the date such change occurs, and
897 the tax collector shall collect any taxes, assessments, and
898 interest due ~~or delinquent~~.

899 (3)~~(4)~~ During any year in which the total amount of
900 deferred taxes, interest, and all other unsatisfied liens on the
901 homestead exceeds 85 percent of the assessed value of the
902 homestead, the tax collector shall ~~immediately~~ notify the owner
903 ~~of the property on which taxes and interest have been deferred~~
904 that the portion of taxes and interest which exceeds 85 percent
905 of the assessed value of the homestead shall be due and payable
906 within 30 days after ~~of receipt of the notice is sent~~. Failure
907 to pay the amount due shall cause the total amount of deferred
908 taxes and interest to become delinquent.

909 (4)~~(5)~~ Each year, upon notification, each owner of property
910 on which taxes and interest have been deferred shall submit to



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911 the tax collector a list of, and the current value of, all
912 outstanding liens on the owner's homestead. Failure to respond
913 to this notification within 30 days shall cause the total amount
914 of deferred taxes and interest to become payable within 30 days.

915 ~~(5)(6) If In the event~~ deferred taxes become delinquent
916 ~~under this chapter, then on or before June 1 following the date~~
917 ~~the taxes become delinquent,~~ the tax collector shall sell a tax
918 certificate for the delinquent taxes and interest in the manner
919 provided by s. 197.432.

920 Section 20. Section 197.272, Florida Statutes, is amended
921 to read:

922 197.272 Prepayment of deferred taxes.-

923 ~~(1)~~ All or part of the deferred taxes and accrued interest
924 may at any time be paid to the tax collector. Any payment that
925 is less than the total amount due may not apply to a portion of
926 a full year's deferred taxes, assessments, and interest. ~~by:~~

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

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

934 ~~(2) Any partial payment made pursuant to this section shall~~
935 ~~be applied first to accrued interest.~~

936 Section 21. Section 197.282, Florida Statutes, is amended
937 to read:

938 197.282 Distribution of payments.-When any deferred taxes,
939 assessments, or interest is collected, the tax collector shall



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940 maintain a record of the payment, ~~setting forth a description of~~
941 ~~the property and the amount of taxes or interest collected for~~
942 ~~such property.~~ The tax collector shall distribute payments
943 received in accordance with the procedures for distribution of
944 ad valorem taxes, non-ad valorem assessments, or redemption
945 moneys as prescribed in this chapter.

946 Section 22. Section 197.292, Florida Statutes, is amended
947 to read:

948 197.292 Construction.—Nothing in this chapter ~~act~~ shall be
949 construed to prevent the collection of personal property taxes
950 that: which

951 (1) Become a lien against tax-deferred property; ~~and~~

952 (2) Defer payment of special assessments to benefited
953 property other than those specifically allowed to be deferred; ~~and~~
954 or

955 (3) Affect any provision of any mortgage or other
956 instrument relating to property requiring a person to pay ad
957 valorem taxes or non-ad valorem assessments.

958 Section 23. Section 197.301, Florida Statutes, is amended
959 to read:

960 197.301 Penalties.—

961 (1) The following penalties shall be imposed on any person
962 who willfully files information required under s. 197.252 or s.
963 197.263 which is incorrect:

964 (a) The ~~Such~~ person shall pay the total amount of deferred
965 taxes, non-ad valorem assessments, and interest ~~deferred~~, which
966 amount shall immediately become due. ~~and~~

967 (b) The ~~Such~~ person shall be disqualified from filing a
968 ~~homestead~~ tax deferral application for the next 3 years. ~~and~~



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969 (c) ~~The~~ ~~Such~~ person shall pay a penalty of 25 percent of
970 the total amount of deferred taxes, non-ad valorem assessments,
971 and interest ~~deferred~~.

972 (2) Any person against whom the penalties prescribed in
973 this section have been imposed may appeal the penalties imposed
974 to the value adjustment board within 30 days after said
975 penalties are imposed.

976 Section 24. Section 197.312, Florida Statutes, is amended
977 to read:

978 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~
979 ~~elect~~ to pay the taxes when an applicant qualifies for tax
980 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
981 the right to foreclose.

982 Section 25. Section 197.322, Florida Statutes, is amended
983 to read:

984 197.322 Delivery of ad valorem tax and non-ad valorem
985 assessment rolls; notice of taxes; publication and mail.—

986 (1) The property appraiser shall deliver to the tax
987 collector the certified assessment roll along with his or her
988 warrant and recapitulation sheet.

989 (2) The tax collector shall on November 1, or as soon as
990 the assessment roll is open for collection, publish a notice in
991 a local newspaper that the tax roll is open for collection.

992 (3) Within 20 working days after receipt of the certified
993 ad valorem tax roll and the non-ad valorem assessment rolls, the
994 tax collector shall send ~~mail~~ to each taxpayer appearing on such
995 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a
996 tax notice stating the amount of current taxes due, ~~from the~~
997 ~~taxpayer and, if applicable, the fact that back taxes remain~~



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998 ~~unpaid and advising the taxpayer of the discounts allowed for~~
999 ~~early payment, and a notice that delinquent taxes are~~
1000 ~~outstanding, if applicable.~~ Pursuant to s. 197.3632, the form of
1001 the notice of non-ad valorem assessments and notice of ad
1002 valorem taxes shall be as provided in s. 197.3635 and no other
1003 form shall be used, notwithstanding the provisions of s.
1004 195.022. The tax collector may send such notice electronically
1005 or by postal mail. Electronic transmission may only be used with
1006 the express consent of the property owner. Electronic
1007 transmission of tax notices may be sent earlier but shall not be
1008 sent later than the postal mailing of the notices. If the notice
1009 of taxes is sent electronically and is returned as
1010 undeliverable, a second notice may be sent through postal mail.
1011 However, the original electronic transmission is the official
1012 mailing for purpose of this section. No discount period shall be
1013 extended due to a tax bill being returned electronically or
1014 through postal mail. The postage for mailing or the cost of
1015 electronic transmission shall be paid out of the general fund of
1016 each local governing board, upon statement ~~thereof~~ by the tax
1017 collector.

1018 Section 26. Section 197.332, Florida Statutes, is amended
1019 to read:

1020 197.332 Duties of tax collectors; branch offices.—

1021 (1) The tax collector has the authority and obligation to
1022 collect all taxes as shown on the tax roll by the date of
1023 delinquency or to collect delinquent taxes, interest, and costs,
1024 by sale of tax certificates on real property and by seizure and
1025 sale of personal property. The tax collector may perform such
1026 duties by use of contracted services or products or by



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1027 electronic means. The use of contracted services, products, or
1028 vendors in no way diminishes the responsibility or liability of
1029 the tax collector to perform such duties according to law. The
1030 tax collector may ~~shall be allowed to~~ collect reasonable
1031 attorney's fees and court costs in actions on proceedings to
1032 recover delinquent taxes, interest, and costs.

1033 (2) A county tax collector may establish one or more branch
1034 offices by acquiring title to real property or by lease
1035 agreement. The tax collector may staff and equip such branch
1036 offices to conduct state business, or if authorized to do so by
1037 resolution of the county governing body, to perform the duties
1038 of tax collector under this chapter. The department shall rely
1039 on the tax collector's determination that a branch office is
1040 necessary and shall base its approval of the tax collector's
1041 budget in accordance with the procedures of s. 195.087(2).

1042 Section 27. Section 197.343, Florida Statutes, is amended
1043 to read:

1044 197.343 Tax notices; additional notice required.—

1045 (1) An additional tax notice shall be sent, electronically
1046 or by postal mail, mailed by April 30 to each taxpayer whose
1047 payment has not been received. Electronic transmission of the
1048 additional tax notice may be used only with the express consent
1049 of the property owner. If the electronic transmission is
1050 returned as undeliverable, a second notice may be sent by postal
1051 mail. However, the original electronic transmission is the
1052 official notice for the purpose of this subsection. The notice
1053 shall include a description of the property and a statement that
1054 if the taxes are not paid:

1055 (a) For real property, a tax certificate may be sold; and



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1056 (b) For tangible personal property, the property may be
1057 sold ~~the following statement: If the taxes for ... (year) ... on~~
1058 ~~your property are not paid, a tax certificate will be sold for~~
1059 ~~these taxes, and your property may be sold at a future date.~~
1060 ~~Contact the tax collector's office at once.~~

1061 ~~(2) A duplicate of the additional tax notice required by~~
1062 ~~subsection (1) shall be mailed to a condominium unit owner's~~
1063 ~~condominium association or to a mobile home owner's homeowners'~~
1064 ~~association as defined in s. 723.075 if the association has~~
1065 ~~filed with the tax collector a written request and included a~~
1066 ~~description of the land. The tax collector is authorized to~~
1067 ~~charge a reasonable fee for the cost of this service.~~

1068 (2) ~~(3)~~ When the taxes under s. 193.481 on subsurface rights
1069 have become delinquent and a tax certificate is to be sold under
1070 this chapter, ~~a notice of the delinquency shall be given by~~
1071 ~~first class mail to the owner of the fee to which these~~
1072 ~~subsurface rights are attached. On the day of the tax sale, the~~
1073 ~~fee owner shall have the right to purchase the tax certificate~~
1074 ~~at the maximum rate of interest provided by law before bids are~~
1075 ~~accepted for the sale of such certificate.~~

1076 (3) ~~(4)~~ The tax collector shall mail such additional notices
1077 as he or she considers proper and necessary or as may be
1078 required by reasonable rules of the department.

1079 Section 28. Subsections (1) and (2) of section 197.344,
1080 Florida Statutes, are amended to read:

1081 197.344 Lienholders; receipt of notices and delinquent
1082 taxes.—

1083 (1) When requested in writing, a tax notice shall be sent
1084 ~~mailed~~ according to the following procedures:



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1085 (a) Upon request by any taxpayer aged 60 or over, the tax
1086 collector shall send ~~mail~~ the tax notice to a third party
1087 designated by the taxpayer. A duplicate copy of the notice shall
1088 be sent ~~mailed~~ to the taxpayer.

1089 (b) Upon request by a mortgagee stating that the mortgagee
1090 is the trustee of an escrow account for ad valorem taxes due on
1091 the property, the tax notice shall be sent ~~mailed~~ to such
1092 trustee. When the original tax notice is sent ~~mailed~~ to such
1093 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
1094 the owner of the property with the additional statement that the
1095 original has been sent to the trustee.

1096 (c) Upon request by a vendee of an unrecorded or recorded
1097 contract for deed, the tax collector shall send ~~mail~~ a duplicate
1098 notice to such vendee.

1099
1100 The tax collector may establish cutoff dates, periods for
1101 updating the list, and any other reasonable requirements to
1102 ensure that the tax notices are sent ~~mailed~~ to the proper party
1103 on time. Notices may be sent electronically or by postal mail.
1104 However, electronic transmission may be used only with the
1105 express consent of the person making the request. If the
1106 electronic transmission is returned as undeliverable, a second
1107 notice may be sent by postal mail. However, the original
1108 electronic transmission is the official notice for the purpose
1109 of this subsection.

1110 (2) On or before May 1 of each year, the holder or
1111 mortgagee of an unsatisfied mortgage, lienholder, or vendee
1112 under a contract for deed, upon filing with the tax collector a
1113 description of property ~~land~~ so encumbered and paying a service



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1114 charge of \$2, may request and receive information concerning any
1115 delinquent taxes appearing on the current tax roll and
1116 certificates issued on the described property ~~land~~. Upon receipt
1117 of such request, the tax collector shall furnish the following
1118 information within 60 days following the tax certificate sale:

1119 (a) The description of property on which certificates were
1120 sold.

1121 (b) The number of each certificate issued and to whom.

1122 (c) The face amount of each certificate.

1123 (d) The cost for redemption of each certificate.

1124 Section 29. Section 197.3635, Florida Statutes, is amended
1125 to read:

1126 197.3635 Combined notice of ad valorem taxes and non-ad
1127 valorem assessments; requirements.—A form for the combined
1128 notice of ad valorem taxes and non-ad valorem assessments shall
1129 be produced and paid for by the tax collector. The form shall
1130 meet the requirements of this section and department rules and
1131 shall be subject to approval by the department. By rule the
1132 department shall provide a format for the form of such combined
1133 notice. The form shall meet the following requirements:

1134 (1) It shall contain the title "Notice of Ad Valorem Taxes
1135 and Non-ad Valorem Assessments." It shall also contain a receipt
1136 part that can be returned along with the payment to the tax
1137 collector.

1138 ~~(2) It shall provide a clear partition between ad valorem~~
1139 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
1140 ~~bold horizontal line approximately 1/8 inch thick.~~

1141 (2)~~(3)~~ Within the ad valorem part, it shall contain the
1142 heading "Ad Valorem Taxes." Within the non-ad valorem assessment



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1143 part, it shall contain the heading "Non-ad Valorem Assessments."

1144 ~~(3)~~⁽⁴⁾ It shall contain the county name, the assessment
1145 year, the mailing address of the tax collector, the mailing
1146 address of one property owner, the legal description of the
1147 property to at least 25 characters, and the unique parcel or tax
1148 identification number of the property.

1149 ~~(4)~~⁽⁵⁾ It shall provide for the labeled disclosure of the
1150 total amount of combined levies and the total discounted amount
1151 due each month when paid in advance.

1152 ~~(5)~~⁽⁶⁾ It shall provide a field or portion on the front of
1153 the notice for official use for data to reflect codes useful to
1154 the tax collector.

1155 ~~(6)~~⁽⁷⁾ The combined notice shall be set in type which is 8
1156 points or larger.

1157 ~~(7)~~⁽⁸⁾ The ad valorem part shall contain the following:

1158 (a) A schedule of the assessed value, exempted value, and
1159 taxable value of the property.

1160 (b) Subheadings for columns listing taxing authorities,
1161 corresponding millage rates expressed in dollars and cents per
1162 \$1,000 of taxable value, and the associated tax.

1163 (c) Taxing authorities listed in the same sequence and
1164 manner as listed on the notice required by s. 200.069(4)(a),
1165 with the exception that independent special districts, municipal
1166 service taxing districts, and voted debt service millages for
1167 each taxing authority shall be listed separately. If a county
1168 has too many municipal service taxing units to list separately,
1169 it shall combine them to disclose the total number of such units
1170 and the amount of taxes levied.

1171 ~~(8)~~⁽⁹⁾ Within the non-ad valorem assessment part, it shall



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1172 contain the following:

1173 (a) Subheadings for columns listing the levying
1174 authorities, corresponding assessment rates expressed in dollars
1175 and cents per unit of assessment, and the associated assessment
1176 amount.

1177 (b) The purpose of the assessment, if the purpose is not
1178 clearly indicated by the name of the levying authority.

1179 (c) A listing of the levying authorities in the same order
1180 as in the ad valorem part to the extent practicable. If a county
1181 has too many municipal service benefit units to list separately,
1182 it shall combine them by function.

1183 ~~(9)~~ ~~(10)~~ It shall provide instructions and useful
1184 information to the taxpayer. Such information and instructions
1185 shall be nontechnical to minimize confusion. The information and
1186 instructions required by this section shall be provided by
1187 department rule and shall include:

1188 (a) Procedures to be followed when the property has been
1189 sold or conveyed.

1190 (b) Instruction as to mailing the remittance and receipt
1191 along with a brief disclosure of the availability of discounts.

1192 (c) Notification about delinquency and interest for
1193 delinquent payment.

1194 (d) Notification that failure to pay the amounts due will
1195 result in a tax certificate being issued against the property.

1196 (e) A brief statement outlining the responsibility of the
1197 tax collector, the property appraiser, and the taxing
1198 authorities. This statement shall be accompanied by directions
1199 as to which office to contact for particular questions or
1200 problems.



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1201 Section 30. Subsections (2) and (4) of section 197.373,
1202 Florida Statutes, are amended to read:

1203 197.373 Payment of portion of taxes.—

1204 (2) The request must be made at least 45 ~~15~~ days prior to
1205 the tax certificate sale.

1206 (4) This section does not apply to assessments and
1207 collections made pursuant to ~~the provisions of s. 192.037~~ or
1208 when taxes have been paid.

1209 Section 31. Subsections (1) and (3) of section 197.402,
1210 Florida Statutes, are amended to read:

1211 197.402 Advertisement of real or personal property with
1212 delinquent taxes.—

1213 (1) ~~If Whenever legal~~ advertisements are required, the
1214 board of county commissioners shall select the newspaper as
1215 provided in chapter 50. The ~~office of the~~ tax collector shall
1216 pay all newspaper charges, and the proportionate cost of the
1217 advertisements shall be added to the delinquent taxes ~~when they~~
1218 are collected.

1219 (3) Except as provided in s. 197.432(4), on or before June
1220 1 or the 60th day after the date of delinquency, whichever is
1221 later, the tax collector shall advertise once each week for 3
1222 weeks and shall sell tax certificates on all real property
1223 having with delinquent taxes. If the deadline falls on a
1224 Saturday, Sunday, or legal holiday, it is extended to the next
1225 working day. The tax collector shall make a list of such
1226 properties in the same order in which the property was ~~lands~~
1227 ~~were~~ assessed, specifying the amount due on each parcel,
1228 including interest at the rate of 18 percent per year from the
1229 date of delinquency to the date of sale; the cost of



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1230 advertising; and the expense of sale.

1231 Section 32. Section 197.403, Florida Statutes, is amended
1232 to read:

1233 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1234 ~~collector; Proof of publication; fees.~~—The newspaper publishing
1235 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
1236 of the paper containing each notice to the tax collector within
1237 10 days after the last required publication. When the
1238 publication of the tax sale notice is completed ~~as provided by~~
1239 ~~law~~, the publisher shall make an affidavit, ~~in the form~~
1240 ~~prescribed by the department~~, which shall be delivered to the
1241 tax collector and annexed to the report of certificates sold for
1242 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1243 Section 33. Subsections (5) and (10) of section 197.413,
1244 Florida Statutes, are amended to read:

1245 197.413 Delinquent personal property taxes; warrants; court
1246 order for levy and seizure of personal property; seizure; fees
1247 of tax collectors.—

1248 (5) Upon the filing of the ~~such~~ petition, the clerk of the
1249 court shall notify each delinquent taxpayer listed in the
1250 petition that a petition has been filed and that, upon
1251 ratification and confirmation of the petition, the tax collector
1252 is ~~will be~~ authorized to issue warrants and levy upon, seize,
1253 and sell so much of the taxpayer's tangible personal property as
1254 to satisfy the delinquent taxes, plus costs, interest,
1255 attorney's fees, and other charges. The ~~Such~~ notice shall be
1256 given by certified mail, return receipt requested. If agreed to
1257 by the clerk of court, the tax collector may provide the
1258 notification.



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1259 (10) The tax collector is entitled to a fee of \$10 ~~2~~ from
1260 each delinquent taxpayer at the time delinquent taxes are
1261 collected. ~~The tax collector is entitled to receive an~~
1262 ~~additional \$8 for each warrant issued.~~

1263 Section 34. Section 197.414, Florida Statutes, is amended
1264 to read:

1265 197.414 ~~Tax collector to keep~~ Record of warrants and levies
1266 on tangible personal property.—The tax collector shall keep a
1267 record of all warrants and levies made under this chapter and
1268 shall note on such record the date of payment, the amount of
1269 money, if any, received, and the disposition thereof made by him
1270 or her. Such record shall be known as “the tangible personal
1271 property tax warrant register.” ~~and the form thereof shall be~~
1272 ~~prescribed by the Department of Revenue.~~ The warrant register
1273 may be maintained in paper or electronic form.

1274 Section 35. Subsections (1) and (2) of section 197.4155,
1275 Florida Statutes, are amended to read:

1276 197.4155 Delinquent personal property taxes; ~~installment~~
1277 ~~payment program.—~~

1278 (1) A county tax collector may implement a ~~an installment~~
1279 payment program for the payment of delinquent personal property
1280 taxes. If implemented, the ~~program must be available, upon~~
1281 ~~application to the tax collector, to each delinquent personal~~
1282 ~~property taxpayer whose delinquent personal property taxes~~
1283 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who
1284 requests to participate in the program to submit an application
1285 on a form prescribed by the tax collector which, at a minimum,
1286 must include the name, address, a description of the property
1287 subject to personal property taxes, and the amount of the



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1288 personal property taxes owed by the taxpayer.

1289 (2) Within 10 days after a taxpayer who owes delinquent
1290 personal property taxes submits the required application, the
1291 tax collector may ~~shall~~ prescribe a an ~~an installment~~ payment plan
1292 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~
1293 ~~property~~ taxes, including any delinquency charges, interest, and
1294 costs allowed by this chapter. The plan must be in writing and
1295 must be delivered to the taxpayer after it is prescribed. At the
1296 time the plan is developed, the tax collector may consider a
1297 taxpayer's current and anticipated future ability to pay over
1298 the time period of a potential ~~installment~~ payment plan. The
1299 plan must provide that if the taxpayer does not follow the
1300 payment terms or fails to timely file returns or pay current
1301 obligations after the date of the payment plan, the taxpayer
1302 shall ~~will~~ be considered delinquent under the terms of the plan,
1303 and any unpaid balance of tax, penalty, or interest scheduled in
1304 the payment plan will be due and payable immediately. The plan
1305 must also provide that unpaid tax amounts bear interest as
1306 provided by law. In prescribing a a ~~such an installment~~ payment
1307 plan, the tax collector may exercise flexibility as to the
1308 dates, amounts, and number of payments required to collect all
1309 delinquent personal property taxes owed ~~by the taxpayer~~, except
1310 that the plan must provide for the full satisfaction of all
1311 amounts owed by the taxpayer within ~~by no later than~~ 3 years
1312 after the due date of the first payment under the plan.

1313 Section 36. Section 197.416, Florida Statutes, is amended
1314 to read:

1315 197.416 Continuing duty of the tax collector to collect
1316 delinquent tax warrants; limitation of actions.-It is ~~shall be~~



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1317 the duty of the tax collector issuing a tax warrant for the
1318 collection of delinquent tangible personal property taxes to
1319 continue ~~from time to time his or her efforts~~ to collect such
1320 taxes for ~~a period of 7 years~~ after ~~from~~ the date of the
1321 ratification ~~issuance~~ of the warrant. After the expiration of 7
1322 years, the warrant is ~~will be~~ barred by this statute of
1323 limitation, ~~and no action may be maintained in any court.~~ A tax
1324 collector or his or her successor is ~~shall not be~~ relieved of
1325 accountability for collection of any taxes assessed on tangible
1326 personal property until he or she has completely performed every
1327 duty devolving upon the tax collector as required by law.

1328 Section 37. Subsection (1) of section 197.417, Florida
1329 Statutes, is amended to read:

1330 197.417 Sale of personal property after seizure.-

1331 (1) When personal property is levied upon for delinquent
1332 taxes as provided for in s. 197.413, ~~at least 15 days before the~~
1333 ~~sale~~ the tax collector shall give public notice by advertisement
1334 of the time and place of sale of the property to be sold. The
1335 notice shall be posted in at least two ~~three~~ public places in
1336 the county, ~~one of which shall be at the courthouse,~~ and the
1337 property shall be sold at public auction at the location noted
1338 in the advertisement. Notice posted on the Internet qualifies as
1339 one location. The property sold shall be present if practical.
1340 When the sale is conducted electronically, a description of the
1341 property and a photograph, when practical, shall be available.
1342 At any time before the sale the owner or claimant of the
1343 property may release the property by the payment of the taxes,
1344 plus delinquent charges, interest, and costs, for which the
1345 property was liable to be sold. ~~In all cases, immediate payment~~



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1346 ~~for the property shall be required.~~ In case such a sale is made,
1347 the tax collector shall be entitled to the same fees and charges
1348 as are allowed sheriffs upon execution sales.

1349 Section 38. Section 197.432, Florida Statutes, is amended
1350 to read:

1351 197.432 Sale of tax certificates for unpaid taxes.—

1352 (1) On the day and approximately at the time designated in
1353 the notice of the sale, the tax collector shall commence the
1354 sale of tax certificates on the real property ~~those lands~~ on
1355 which taxes have not been paid, and ~~he or she~~ shall continue the
1356 sale from day to day until each certificate is sold to pay the
1357 taxes, interest, costs, and charges on the parcel described in
1358 the certificate. ~~In case there are no bidders, the certificate~~
1359 ~~shall be issued to the county.~~ The tax collector shall offer all
1360 certificates on the property lands as they are listed on the tax
1361 roll assessed. The tax collector may conduct the sale of tax
1362 certificates for unpaid taxes pursuant to this section by
1363 electronic means. Such electronic means shall comply with the
1364 procedures provided in this chapter. A tax collector who chooses
1365 to conduct such electronic sales may receive electronic deposits
1366 and payments related to the tax certificate sale.

1367 (2) A lien created through the sale of a tax certificate
1368 may not be enforced in any manner except as prescribed in this
1369 chapter.

1370 (3) Delinquent real property taxes on real property may be
1371 paid after the date of delinquency by paying the tax and all
1372 interest, costs, and charges but must be completed before a tax
1373 certificate is awarded to a buyer or struck to the county at the
1374 tax certificate sale ~~of all governmental units due on a parcel~~



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1375 ~~of land in any one year shall be combined into one certificate.~~
1376 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1377 delinquent taxes on property that has been granted a homestead
1378 exemption for the year in which the delinquent taxes were
1379 assessed may not be sold at public auction or by electronic sale
1380 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
1381 the tax collector to the county at the ~~maximum~~ rate of interest
1382 allowed under s. 197.262(2) ~~by this chapter~~. The provisions of
1383 s. 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the
1384 homestead exemption is granted to the person who received the
1385 homestead exemption for the year in which the tax certificate
1386 was issued. However, when all such tax certificates and accrued
1387 interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the
1388 provisions of s. 197.502(3) shall be invoked.
1389 (5) Any tax certificate available for sale on land which
1390 is, prior to the time of sale, the subject of a tax deed
1391 application filed by the county shall be struck to the county.
1392 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
1393 person who will pay the taxes, interest, costs, and charges and
1394 will demand the lowest rate of interest, not in excess of the
1395 maximum rate of interest allowed by this chapter. The tax
1396 collector shall accept bids in even increments and in fractional
1397 interest rate bids of one-quarter of 1 percent only. Proxy
1398 bidding is valid when authorized or accepted by the potential
1399 buyer of the certificate. When there are multiple bidders
1400 offering the same lowest rate of interest, the tax collector
1401 shall determine the method of selecting the bidder to whom the
1402 certificate will be awarded. Acceptable methods include the bid
1403 received first or use of a random number generator. If there is



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1404 no buyer, the certificate shall be struck ~~issued~~ to the county
1405 at the maximum rate of interest allowed by this chapter.

1406 ~~(7)-(6)~~ The tax collector may ~~shall~~ require immediate
1407 payment of a reasonable deposit from any person who wishes to
1408 bid for a tax certificate. A person who fails or refuses to pay
1409 any bid made by, or on behalf of, such person ~~him or her~~ is not
1410 entitled to bid or have any other bid accepted or enforced
1411 except as authorized by the tax collector ~~until a new deposit of~~
1412 ~~100 percent of the amount of estimated purchases has been paid~~
1413 ~~to the tax collector. When tax certificates are ready for~~
1414 ~~issuance,~~ The tax collector shall provide written or electronic
1415 notice when certificates are ~~notify each person to whom a~~
1416 ~~certificate was struck off that the certificate is ready for~~
1417 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~
1418 the transmission of the electronic notice by the tax collector
1419 or receipt of the written notice by the certificate buyer
1420 mailing of such notice or, at the tax collector's discretion,
1421 all or any portion of the deposit placed by the bidder may be
1422 ~~the deposit shall be forfeited and the bid canceled. In any~~
1423 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~
1424 of the certificate by the tax collector. If the tax collector
1425 determines that payment has been requested in error, the tax
1426 collector shall issue a refund within 15 business days of such
1427 determination. Any refund issued after 15 business days shall be
1428 issued with interest at the rate of 5 percent.

1429 ~~(8)-(7)~~ ~~The form of the certificate shall be as prescribed~~
1430 ~~by the department. Upon the cancellation of a~~ any bid; ~~the tax~~
1431 ~~collector shall resell that certificate the following day or as~~
1432 ~~soon thereafter as possible, provided the certificate is sold~~



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1433 ~~within 10 days after cancellation of such bid.~~

1434 (a) If the sale has not been adjourned, the tax collector
1435 shall reoffer the certificate for sale.

1436 (b) If the sale has been adjourned, the tax collector shall
1437 reoffer the certificate at a subsequent sale. Prior to the
1438 subsequent sale, the parcels must be readvertised pursuant to s.
1439 197.402(3).

1440 (9)~~(8)~~ The tax collector shall maintain records ~~make a list~~
1441 of all the certificates sold for taxes, showing the date of the
1442 sale, the number of each certificate, the name of the owner as
1443 returned, a description of the property ~~land~~ within the
1444 certificate, the name of the purchaser, the interest rate bid,
1445 and the amount for which sale was made. Such records may be
1446 maintained electronically and shall ~~This list shall be cited~~
1447 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
1448 ~~shall append to the list a certificate setting forth the fact~~
1449 ~~that the sale was made in accordance with this chapter.~~

1450 (10)~~(9)~~ A certificate may not be sold on, and ~~nor is any~~
1451 lien is not created in, property owned by any governmental unit
1452 that ~~the property of which~~ has become subject to taxation due to
1453 lease of the property to a nongovernmental lessee. The
1454 delinquent taxes shall be enforced and collected in the manner
1455 provided in s. 196.199(8). However, the ad valorem real property
1456 taxes levied on a leasehold that is taxed as real property under
1457 s. 196.199(2)(b), and for which no rental payments are due under
1458 the agreement that created the leasehold or for which payments
1459 required under the original leasehold agreement have been waived
1460 or prohibited by law before January 1, 1993, must be paid by the
1461 lessee. If the taxes are unpaid, the delinquent taxes become a



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1462 lien on the leasehold and may be collected and enforced under
1463 this chapter.

1464 ~~(11)(10)~~ Any tax certificates that ~~issued pursuant to this~~
1465 ~~section after January 1, 1977, which~~ are void due to an error of
1466 the property appraiser, the tax collector, or the taxing or
1467 levying authority ~~any other county official, or any municipal~~
1468 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
1469 corrected or amended, pursuant to this chapter or chapter 196,
1470 ~~shall~~ earn interest at the rate of 8 percent per year, simple
1471 interest, or the rate of interest bid at the tax certificate
1472 sale, whichever is less, calculated monthly from the date the
1473 certificate was purchased until the date the tax collector
1474 issues the refund ~~is ordered~~. Refunds made on tax certificates
1475 that are corrected or void shall be processed in accordance with
1476 the procedure set forth in s. 197.182, except that the 4-year
1477 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~
1478 does not apply to or bar refunds resulting from correction or
1479 cancellation of certificates and release of tax deeds as
1480 authorized herein.

1481 ~~(12)(11)~~ When tax certificates are advertised for sale, the
1482 tax collector shall be entitled to a commission of 5 percent on
1483 the amount of the delinquent taxes and interest when actual sale
1484 is made. However, the tax collector is ~~shall~~ not ~~be~~ entitled to
1485 any commission for the issuance ~~sale~~ of certificates ~~made~~ to the
1486 county until the commission is paid upon the redemption or sale
1487 of the tax certificates. If ~~When~~ a tax deed is issued to the
1488 county, the tax collector may ~~shall~~ not receive his or her
1489 commission for the certificates until after the property is sold
1490 and conveyed by the county.



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1491 ~~(12) All tax certificates issued to the county shall be~~
1492 ~~held by the tax collector of the county where the lands covered~~
1493 ~~by the certificates are located.~~

1494 ~~(13) Delinquent taxes on real property may be paid after~~
1495 ~~the date of delinquency but prior to the sale of a tax~~
1496 ~~certificate by paying all costs, advertising charges, and~~
1497 ~~interest.~~

1498 (13)~~(14)~~ The holder of a tax certificate may not directly,
1499 through an agent, or otherwise initiate contact with the owner
1500 of property upon which he or she holds a tax certificate to
1501 encourage or demand payment until 2 years after ~~have elapsed~~
1502 ~~since~~ April 1 of the year of issuance of the tax certificate.

1503 (14)~~(15)~~ Any holder of a tax certificate who, prior to the
1504 date 2 years after April 1 of the year of issuance of the tax
1505 certificate, initiates, or whose agent initiates, contact with
1506 the property owner upon which he or she holds a certificate
1507 encouraging or demanding payment may be barred by the tax
1508 collector from bidding at a tax certificate sale. Unfair or
1509 deceptive contact by the holder of a tax certificate to a
1510 property owner to obtain payment is an unfair and deceptive
1511 trade practice, as referenced in s. 501.204(1), regardless of
1512 whether the tax certificate is redeemed. Such unfair or
1513 deceptive contact is actionable under ss. 501.2075-501.211. If
1514 the property owner later redeems the certificate in reliance on
1515 the deceptive or unfair practice, the unfair or deceptive
1516 contact is actionable under applicable laws prohibiting fraud.

1517 ~~(16) The county tax collector may conduct the sale of tax~~
1518 ~~certificates for unpaid taxes pursuant to this section by~~
1519 ~~electronic means. Such electronic sales shall comply with the~~



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1520 ~~procedures provided in this chapter. The tax collector shall~~
1521 ~~provide access to such electronic sale by computer terminals~~
1522 ~~open to the public at a designated location. A tax collector who~~
1523 ~~chooses to conduct such electronic sales may receive electronic~~
1524 ~~deposits and payments related to the tax certificate sale.~~

1525 Section 39. Section 197.4325, Florida Statutes, is amended
1526 to read:

1527 197.4325 Procedure when ~~checks received for~~ payment of
1528 taxes or tax certificates is ~~are~~ dishonored.—

1529 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~
1530 received by the tax collector ~~for payment of taxes~~ is
1531 dishonored, the tax collector shall notify the payor ~~maker of~~
1532 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
1533 official receipt is canceled for nonpayment, the tax collector
1534 shall ~~cancel the official receipt issued for the dishonored~~
1535 ~~check and shall~~ make an entry on the tax roll that the receipt
1536 was canceled because of a dishonored payment ~~check~~. ~~Where~~
1537 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
1538 effort to collect the moneys due before canceling the receipt.

1539 ~~(b) The tax collector shall retain a copy of the canceled~~
1540 ~~tax receipt and the dishonored check for the period of time~~
1541 ~~required by law.~~

1542 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
1543 collector for the purchase of a tax certificate is dishonored
1544 and: the certificate has not been delivered to the bidder, the
1545 tax collector shall retain the deposit and resell the tax
1546 certificate. ~~If the certificate has been delivered to the~~
1547 ~~bidder, the tax collector shall notify the department, and, upon~~
1548 ~~approval by the department, the certificate shall be canceled~~



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1549 and resold.

1550 ~~(b) When a bidder's deposit is forfeited, the tax collector~~
1551 ~~shall retain the deposit and resell the tax certificate.~~

1552 (a)1. ~~¶~~ The tax certificate sale has been adjourned, the
1553 tax collector shall readvertise the tax certificate to be
1554 resold. When the bidder's deposit is forfeited and the
1555 certificate is readvertised, the deposit shall be used to pay
1556 the advertising fees before other costs or charges are imposed.
1557 Any portion of the bidder's forfeit deposit that remains after
1558 advertising and other costs or charges have been paid shall be
1559 deposited by the tax collector into his or her official office
1560 account. If the tax collector fails to require a deposit and tax
1561 certificates are resold, the advertising charges required for
1562 the second sale shall not be added to the face value of the tax
1563 certificate.

1564 (b)2. ~~¶~~ The tax certificate sale has not been adjourned,
1565 the tax collector shall cancel the previous bid pursuant to s.
1566 197.432 (8) (a) ~~add the certificates to be resold to the sale list~~
1567 ~~and continue the sale until all tax certificates are sold.~~

1568 Section 40. Subsection (2) of section 197.442, Florida
1569 Statutes, is amended to read:

1570 197.442 Tax collector not to sell certificates on land on
1571 which taxes have been paid; penalty.-

1572 (2) The office of the tax collector shall be responsible ~~to~~
1573 ~~the publisher~~ for costs of advertising property lands on which
1574 the taxes have been paid, and the office of the property
1575 appraiser shall be responsible ~~to the publisher~~ for the costs of
1576 advertising property lands doubly assessed or assessed in error.

1577 Section 41. Section 197.443, Florida Statutes, is amended



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1578 to read:
1579 197.443 Cancellation of ~~void~~ tax certificates; correction
1580 of tax certificates; ~~procedure.~~-
1581 (1) ~~If~~ When a tax certificate on real property ~~lands~~ has
1582 been sold for unpaid taxes and:
1583 (a) The tax certificate evidencing the sale is void because
1584 the taxes on the property ~~lands~~ have been paid;
1585 (b) The property ~~was~~ ~~lands~~ ~~were~~ not subject to taxation at
1586 the time of the assessment on which they were sold;
1587 (c) The description of the property in the tax certificate
1588 is void or has been corrected or amended;
1589 (d) An error of commission or omission has occurred which
1590 invalidates the sale;
1591 (e) The circuit court has voided the tax certificate by a
1592 suit to cancel the tax certificate by the holder;
1593 (f) The tax certificate is void for any other reason; or
1594 (g) An error in assessed value has occurred for which the
1595 tax certificate may be corrected,
1596
1597 the tax collector shall forward a certificate of such error to
1598 the department and enter a memorandum of error upon the list of
1599 certificates sold for taxes ~~a memorandum of such error~~. The
1600 department, upon receipt of the ~~such~~ certificate, if satisfied
1601 of the correctness of the certificate of error or upon receipt
1602 of a court order, shall notify the tax collector, who shall
1603 cancel or correct the certificate. Tax certificate corrections
1604 or cancellations that have been ordered by a court or requested
1605 by the tax certificate holder which do not result from changes
1606 made in the assessed value on a tax roll certified to the tax



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1607 collector shall be made by the tax collector without order from
1608 the department.

1609 (2) The holder of a tax certificate who pays, redeems, or
1610 causes to be corrected or to be canceled and surrendered by any
1611 other tax certificates, or who pays any subsequent and omitted
1612 taxes or costs, in connection with the foreclosure of a tax
1613 certificate or tax deed that is, ~~and when such other~~
1614 ~~certificates or such subsequent and omitted taxes are void or~~
1615 ~~corrected for any reason, the person paying, redeeming, or~~
1616 ~~causing to be corrected or to be canceled and surrendered the~~
1617 ~~other tax certificates or paying the other subsequent and~~
1618 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the
1619 amount paid together with interest from the date of payment
1620 through the day of issuance of the refund at the rate specified
1621 in s. 197.432(11) therefor.

1622 (a) The county officer or taxing or levying authority ~~that,~~
1623 ~~as the case may be, which~~ causes an error that results in the
1624 voiding issuance of a ~~void~~ tax certificate shall be charged for
1625 the costs of advertising incurred in the sale of a new ~~the~~ tax
1626 certificate.

1627 (b) If ~~When~~ the owner of a tax certificate requests that
1628 the certificate be canceled for any reason, or that the amount
1629 of the certificate be amended as a result of payments received
1630 due to an intervening bankruptcy or receivership, but does not
1631 seek a refund, the tax collector shall cancel or amend the tax
1632 certificate and a refund shall not be processed. The tax
1633 collector shall require the owner of the tax certificate to
1634 execute a written statement that he or she is the holder of the
1635 tax certificate, that he or she wishes the certificate to be



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1636 canceled or amended, and that a refund is not expected and is
1637 not to be made.

1638 (3) ~~If~~ When the tax certificate or a tax deed based upon
1639 the certificate is held by an individual, the collector shall ~~at~~
1640 ~~once~~ notify the original purchaser of the certificate or tax
1641 deed or the subsequent holder ~~thereof~~, if known, that upon the
1642 voluntary surrender of the certificate or deed of release of any
1643 ~~his or her~~ rights under the tax deed, a refund will be made of
1644 the amount received by the governmental units for the
1645 certificate or deed, plus \$1 for the deed of release.

1646 (4) The refund shall be made in accordance with the
1647 procedure set forth in s. 197.182, except that the 4-year time
1648 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
1649 not apply to or bar refunds resulting from correction or
1650 cancellation of certificates and release of tax deeds as
1651 authorized in this section ~~herein~~.

1652 Section 42. Section 197.462, Florida Statutes, is amended
1653 to read:

1654 197.462 Transfer of tax certificates held by individuals.-

1655 (1) All tax certificates issued to an individual may be
1656 transferred ~~by endorsement~~ at any time before they are redeemed
1657 or a tax deed is executed ~~thereunder~~.

1658 ~~(2) The official endorsement of a tax certificate by the~~
1659 ~~tax collector with the date and the amount received and its~~
1660 ~~entry on the record of tax certificates sold shall be sufficient~~
1661 ~~evidence of the assignment of it.~~

1662 (2)~~(3)~~ The tax collector shall record the transfer on the
1663 record of tax certificates sold.

1664 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service



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1665 charge for each transfer endorsement.

1666 Section 43. Section 197.472, Florida Statutes, is amended
1667 to read:

1668 197.472 Redemption of tax certificates.—

1669 (1) Any person may redeem a tax certificate ~~or purchase a~~
1670 ~~county-held certificate~~ at any time after the certificate is
1671 issued and before a tax deed is issued or the property is placed
1672 on the list of lands available for sale. The person redeeming ~~or~~
1673 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1674 ~~the county where the land is situated~~ the face amount plus all
1675 interest, costs, and charges. ~~of the certificate or the part~~
1676 ~~thereof that the part or interest purchased or redeemed bears to~~
1677 ~~the whole. Upon purchase or redemption being made, the person~~
1678 ~~shall pay all taxes, interest, costs, charges, and omitted~~
1679 ~~taxes, if any, as provided by law upon the part or parts of the~~
1680 ~~certificate so purchased or redeemed.~~

1681 (2) When a tax certificate is redeemed and the interest
1682 earned on the tax certificate is less than 5 percent of the face
1683 amount of the certificate, a mandatory charge of 5 percent shall
1684 be levied upon the tax certificate. The person redeeming the tax
1685 certificate shall pay the interest rate due on the certificate
1686 or the 5-percent mandatory charge, whichever is greater. This
1687 subsection applies to all county-held tax certificates and all
1688 individual tax certificates except those with an interest rate
1689 bid of zero percent.

1690 (3) The tax collector shall receive a fee of \$6.25 for each
1691 tax certificate ~~purchased or~~ redeemed.

1692 (4) ~~When only~~ A portion of a certificate may be ~~is being~~
1693 redeemed only if ~~or purchased and~~ such portion can be



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1694 ascertained by legal description and the portion to be redeemed
1695 is evidenced by a contract for sale or recorded deed. The tax
1696 collector shall make a written request for apportionment to the
1697 property appraiser and within 15 days after such request, the
1698 property appraiser shall furnish the tax collector a certificate
1699 apportioning the value to that portion sought to be redeemed and
1700 to the remaining land covered by the certificate.

1701 ~~(5) When a tax certificate is purchased or redeemed, the~~
1702 ~~tax collector shall give to the person a receipt and certificate~~
1703 ~~showing the amount paid for the purchase or redemption, a~~
1704 ~~description of the land, and the date, number, and amount of the~~
1705 ~~certificate, certificates, or part of certificate which is~~
1706 ~~purchased or redeemed, which shall be in the form prescribed by~~
1707 ~~the department. If a tax certificate is redeemed in full, the~~
1708 ~~certificate shall be surrendered to the tax collector by the~~
1709 ~~original purchaser and canceled by the tax collector. If only a~~
1710 ~~part is purchased or redeemed, the portion and description of~~
1711 ~~land, with date of purchase or redemption, shall be endorsed on~~
1712 ~~the certificate by the tax collector. The certificate shall be~~
1713 ~~retained by the owner, or the tax collector if the certificate~~
1714 ~~is a county-held certificate, subject to the endorsement. The~~
1715 ~~purchase or redemption shall be entered by the tax collector on~~
1716 ~~the record of tax certificates sold.~~

1717 (5)(6) When a tax certificate has been purchased or
1718 redeemed, the tax collector shall pay to the owner of the tax
1719 certificate the amount received by the tax collector less the
1720 redemption fee within 15 business days of the date of receipt of
1721 the redemption. If the payment to the tax certificate owner is
1722 not issued within 15 business days, the tax collector shall pay



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1723 interest at the rate of 5 percent to the certificate owner
1724 service charges.

1725 (6)(7) Nothing in this section shall be deemed to deny any
1726 person the right to ~~purchase or~~ redeem any outstanding tax
1727 certificate in accordance with the law ~~in force when it was~~
1728 ~~issued. However, the provisions of s. 197.573 relating to~~
1729 ~~survival of restrictions and covenants after the issuance of a~~
1730 ~~tax deed are not repealed by this chapter and apply regardless~~
1731 ~~of the manner in which the tax deed was issued.~~

1732 (7)(8) The provisions of subsection (4) do not apply to
1733 collections made pursuant to the provisions of s. 192.037.

1734 Section 44. Section 197.4725, Florida Statutes, is created
1735 to read:

1736 197.4725 Purchase of county-held tax certificates.-

1737 (1) Any person may purchase a county-held tax certificate
1738 at any time after the tax certificate is issued and before a tax
1739 deed application is made. The person purchasing a county-held
1740 tax certificate shall pay to the tax collector the face amount
1741 plus all interest, costs, and charges or, subject to s.
1742 197.472(4), the part described in the tax certificate.

1743 (2) When a county-held tax certificate is purchased, the
1744 interest earned shall be calculated at 1.5 percent per month, or
1745 a fraction thereof, to the date of purchase.

1746 (3) The tax collector shall receive a fee of \$6.25 for each
1747 county-held tax certificate purchased.

1748 (4) The provisions of this section do not apply to
1749 collections made pursuant to the provisions of s. 192.037.

1750 (5) The tax collector may use electronic means to make
1751 known county-held tax certificates that are available for



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1752 purchase and to complete the purchase. The tax collector may
1753 charge a reasonable fee for costs incurred in providing such
1754 electronic services.

1755 (6) The purchaser of a county-held tax certificate shall be
1756 issued a new tax certificate with a face value that includes all
1757 sums paid to acquire the certificate from the county, including
1758 accrued interest and charges paid pursuant to this section. The
1759 date the county-held certificate was issued shall be the date
1760 used to determine the date on which an application for tax deed
1761 may be made.

1762 Section 45. Section 197.473, Florida Statutes, is amended
1763 to read:

1764 197.473 Disposition of unclaimed redemption moneys.-

1765 ~~(1) After Money paid to the tax collector for the~~
1766 ~~redemption of a tax certificate or a tax deed application that~~
1767 ~~certificates has been held for 90 days, which money is payable~~
1768 ~~to the holder of a redeemed tax certificate but for which no~~
1769 ~~claim has been made or which fails to be presented for payment,~~
1770 ~~is considered unclaimed as defined in s. 717.113 and shall be~~
1771 ~~remitted to the state pursuant to s. 717.117, on the first day~~
1772 ~~of the following quarter the tax collector shall remit such~~
1773 ~~unclaimed moneys to the board of county commissioners, less the~~
1774 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
1775 ~~retained by the tax collector as service charges.~~

1776 ~~(2) Two years after the date the unclaimed redemption~~
1777 ~~moneys were remitted to the board of county commissioners, all~~
1778 ~~claims to such moneys are forever barred, and such moneys become~~
1779 ~~the property of the county.~~

1780 Section 46. Section 197.482, Florida Statutes, is amended



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1781 to read:

1782 197.482 Expiration Limitation ~~upon lien~~ of tax
1783 certificate.—

1784 ~~(1) Seven After the expiration of 7 years after from the~~
1785 ~~date of issuance of a tax certificate, which is the date of the~~
1786 ~~first day of the tax certificate sale as advertised under s.~~
1787 ~~197.432, of a tax certificate, if a tax deed has not been~~
1788 ~~applied for on the property covered by the certificate, and no~~
1789 ~~other administrative or legal proceeding has existed of record,~~
1790 ~~the tax certificate is null and void, and the tax collector~~
1791 ~~shall be canceled. The tax collector shall note ~~cancel the tax~~~~
1792 ~~certificate, noting the date of the cancellation of the tax~~
1793 ~~certificate upon all appropriate records in his or her office.~~
1794 ~~The tax collector shall complete the cancellation by entering~~
1795 ~~opposite the record of the 7-year-old tax certificate a notation~~
1796 ~~in substantially the following form: "Canceled by Act of 1973~~
1797 ~~Florida Legislature." All certificates outstanding July 1, 1973,~~
1798 ~~shall have a life of 20 years from the date of issue. This~~
1799 ~~subsection does not apply to deferred payment tax certificates.~~

1800 ~~(2) The provisions and limitations herein prescribed for~~
1801 ~~tax certificates do not apply to tax certificates which were~~
1802 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
1803 ~~1937, commonly known as the "Murphy Act."~~

1804 Section 47. Section 197.492, Florida Statutes, is amended
1805 to read:

1806 197.492 Errors and insolvencies report list.—On or before
1807 the 60th day after the tax certificate sale is adjourned, the
1808 tax collector shall certify ~~make out a report~~ to the board of
1809 county commissioners a report ~~separately~~ showing the discounts,



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1810 errors, double assessments, and insolvencies relating to tax
1811 collections for which credit is to be given, including in every
1812 case except discounts, the names of the parties on whose account
1813 the credit is to be allowed. The report may be submitted in an
1814 electronic format. ~~The board of county commissioners, upon~~
1815 ~~receiving the report, shall examine it; make such investigations~~
1816 ~~as may be necessary; and, if the board discovers that the tax~~
1817 ~~collector has taken credit as an insolvent item any personal~~
1818 ~~property tax due by a solvent taxpayer, charge the amount of~~
1819 ~~taxes represented by such item to the tax collector and not~~
1820 ~~approve the report until the tax collector strikes such item~~
1821 ~~from the record.~~

1822 Section 48. Section 197.502, Florida Statutes, is amended
1823 to read:

1824 197.502 Application for obtaining tax deed by holder of tax
1825 sale certificate; fees.-

1826 (1) The holder of a any tax certificate, other than the
1827 county, at any time after 2 years have elapsed since April 1 of
1828 the year of issuance of the tax certificate and before the
1829 expiration of 7 years after ~~from~~ the date of issuance, may file
1830 the certificate and an application for a tax deed with the tax
1831 collector of the county where the property lands described in
1832 the certificate is are located. ~~The application may be made on~~
1833 ~~the entire parcel of property or any part thereof which is~~
1834 ~~capable of being readily separated from the whole.~~ The tax
1835 collector may charge ~~shall be allowed~~ a tax deed application fee
1836 of \$75, plus reimbursement for any fee charged to the tax
1837 collector by a vendor for providing an electronic tax deed
1838 application program or service.



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1839 (2) A ~~Any~~ certificateholder, other than the county, may
1840 notify the tax collector at any time of the certificateholder's
1841 intent to make application for tax deed. However, if the tax
1842 deed application will be filed within the month of the earliest
1843 date allowed pursuant to s. 197.502(1), the certificateholder
1844 must provide the tax collector with a notice of intent to make
1845 application no later than 30 days before the date of
1846 application. The tax collector shall notify the
1847 certificateholder of the total amount due or the estimated
1848 amount due, which must include the amount due for redemption or
1849 purchase of all other outstanding tax certificates, plus
1850 interest; any omitted taxes, plus interest; any delinquent
1851 taxes, plus interest; and current taxes, if due, which cover the
1852 land. The tax collector shall provide this notice at the
1853 earliest possible date but no later than 30 days from the tax
1854 collector's receipt of the certificateholder's notice of intent
1855 to make application. The certificateholder is required to pay
1856 the total amount due or the estimated amount due at the time of
1857 application. ~~who makes application for a tax deed shall pay the~~
1858 ~~tax collector at the time of application all amounts required~~
1859 ~~for redemption or purchase of all other outstanding tax~~
1860 ~~certificates, plus interest, any omitted taxes, plus interest,~~
1861 ~~any delinquent taxes, plus interest, and current taxes, if due,~~
1862 ~~covering the land.~~

1863 (3) The county in which ~~where~~ the property lands described
1864 in the certificate is ~~are~~ located shall apply ~~make application~~
1865 for a tax deed on all county-held certificates on property
1866 valued at \$5,000 or more on the property appraiser's most recent
1867 assessment roll, except deferred payment tax certificates, and



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1868 may apply for tax deeds ~~make application~~ on these certificates
1869 on property valued at less than \$5,000 on the property
1870 appraiser's most recent assessment roll. The ~~Such~~ application
1871 shall be made 2 years after April 1 of the year of issuance of
1872 the certificates or as soon thereafter as is reasonable. Upon
1873 application ~~for a tax deed~~, the county shall deposit with the
1874 tax collector all applicable costs and fees, but may ~~shall~~ not
1875 deposit any money to cover the redemption of other outstanding
1876 certificates covering the property land. The tax collector may
1877 charge a tax deed application fee of \$75, plus reimbursement for
1878 any fee charged to the tax collector by a vendor for providing
1879 an electronic tax deed application program or service.

1880 (4) The tax collector shall deliver to the clerk of the
1881 circuit court a statement that payment has been made for all
1882 outstanding certificates or, if the certificate is held by the
1883 county, that all appropriate fees have been deposited, and
1884 stating that the following persons are to be notified prior to
1885 the sale of the property:

1886 (a) Any legal titleholder of record if the address of the
1887 owner appears on the record of conveyance of the property lands
1888 to the owner. However, if the legal titleholder of record is the
1889 same as the person to whom the property was assessed on the tax
1890 roll for the year in which the property was last assessed, then
1891 the notice may ~~only~~ be mailed to the address of the legal
1892 titleholder as it appears on the latest assessment roll.

1893 (b) Any lienholder of record who has recorded a lien
1894 against the property described in the tax certificate if an
1895 address appears on the recorded lien.

1896 (c) Any mortgagee of record if an address appears on the



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1897 recorded mortgage.

1898 (d) Any vendee of a recorded contract for deed if an
1899 address appears on the recorded contract or, if the contract is
1900 not recorded, any vendee who has applied to receive notice
1901 pursuant to s. 197.344(1)(c).

1902 (e) Any other lienholder who has applied to the tax
1903 collector to receive notice if an address is supplied to the
1904 collector ~~by such lienholder~~.

1905 (f) Any person to whom the property was assessed on the tax
1906 roll for the year in which the property was last assessed.

1907 (g) Any lienholder of record who has recorded a lien
1908 against a mobile home located on the property described in the
1909 tax certificate if an address appears on the recorded lien and
1910 if the lien is recorded with the clerk of the circuit court in
1911 the county where the mobile home is located.

1912 (h) Any legal titleholder of record of property that is
1913 contiguous to the property described in the tax certificate, if
1914 ~~when~~ the property described is ~~either~~ submerged land or common
1915 elements of a subdivision, if the address of the titleholder of
1916 contiguous property appears on the record of conveyance of the
1917 property land ~~and~~ to the ~~that~~ legal titleholder. However, if the
1918 legal titleholder of property contiguous to the property
1919 ~~described in the tax certificate~~ is the same as the person to
1920 whom the property described in the tax certificate was assessed
1921 on the tax roll for the year in which the property was last
1922 assessed, the notice may be mailed ~~only~~ to the address of the
1923 legal titleholder as it appears on the latest assessment roll.
1924 As used in this chapter, the term "contiguous" means touching,
1925 meeting, or joining at the surface or border, other than at a



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1926 corner or a single point, and not separated by submerged lands.
1927 Submerged lands lying below the ordinary high-water mark which
1928 are sovereignty lands are not part of the upland contiguous
1929 property for purposes of notification.

1930
1931 The statement must be signed by the tax collector or the tax
1932 collector's designee, ~~with the tax collector's seal affixed~~. The
1933 tax collector may purchase a reasonable bond for errors and
1934 omissions of his or her office in making such statement. The
1935 search of the official records must be made by a direct and
1936 inverse search. "Direct" means the index in straight and
1937 continuous alphabetic order by grantor, and "inverse" means the
1938 index in straight and continuous alphabetic order by grantee.

1939 (5) (a) The tax collector may contract with a title company
1940 or an abstract company ~~at a reasonable fee~~ to provide the
1941 minimum information required in subsection (4), consistent with
1942 rules adopted by the department. If additional information is
1943 required, the tax collector must make a written request to the
1944 title or abstract company stating the additional requirements.
1945 The tax collector may select any title or abstract company,
1946 regardless of its location, as long as the fee is reasonable,
1947 the minimum information is submitted, and the title or abstract
1948 company is authorized to do business in this state. The tax
1949 collector may advertise and accept bids for the title or
1950 abstract company if he or she considers it appropriate to do so.

1951 1. The ownership and encumbrance report must include the ~~be~~
1952 ~~printed or typed on stationery or other paper showing a~~
1953 letterhead of the person, firm, or company that makes the
1954 search, and the signature of the individual ~~person~~ who makes the



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1955 search or of an officer of the firm must be attached. The tax
1956 collector is not liable for payment to the firm unless these
1957 requirements are met. The report may be submitted to the tax
1958 collector in an electronic format.

1959 2. The tax collector may not accept or pay for any title
1960 search or abstract if ~~ne~~ financial responsibility is not assumed
1961 for the search. However, reasonable restrictions as to the
1962 liability or responsibility of the title or abstract company are
1963 acceptable. Notwithstanding s. 627.7843(3), the tax collector
1964 may contract for higher maximum liability limits.

1965 3. In order to establish uniform prices for ownership and
1966 encumbrance reports within the county, the tax collector must
1967 ~~shall~~ ensure that the contract for ownership and encumbrance
1968 reports include all requests for title searches or abstracts for
1969 a given period of time.

1970 (b) Any fee paid for a ~~any~~ title search or abstract must be
1971 collected at the time of application under subsection (1), and
1972 the amount of the fee must be added to the opening bid.

1973 (c) The clerk shall advertise and administer the sale and
1974 receive such fees for the issuance of the deed and sale of the
1975 property as ~~are~~ provided in s. 28.24.

1976 (6) ~~(a)~~ The opening bid:

1977 (a) On county-held certificates on nonhomestead property
1978 shall be the sum of the value of all outstanding certificates
1979 against the property ~~land~~, plus omitted years' taxes, delinquent
1980 taxes, interest, and all costs and fees paid by the county.

1981 (b) ~~The opening bid~~ On an individual certificate on
1982 nonhomestead property must ~~shall include~~, in addition to the
1983 amount of money paid to the tax collector by the



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1984 certificateholder at the time of application, include the amount
1985 required to redeem the applicant's tax certificate and all other
1986 costs and fees paid by the applicant, plus all tax certificates
1987 that were sold subsequent to the filing of the tax deed
1988 application and omitted taxes, if any.

1989 (c) ~~The opening bid~~ On property assessed on the latest tax
1990 roll as homestead property must ~~shall~~ include, in addition to
1991 the amount of money required for an opening bid on nonhomestead
1992 property, an amount equal to one-half of the latest assessed
1993 value of the homestead. ~~Payment of one-half of the assessed~~
1994 ~~value of the homestead property shall not be required if the tax~~
1995 ~~certificate to which the application relates was sold prior to~~
1996 ~~January 1, 1982.~~

1997 (7) On county-held certificates for which there are no
1998 bidders at the public sale, the clerk shall enter the land on a
1999 list entitled "lands available for taxes" and shall immediately
2000 notify the county commission and all other persons holding
2001 certificates against the property land that the property land is
2002 available. During the first 90 days after the property land is
2003 placed on the list ~~of lands available for taxes~~, the county may
2004 purchase the land for the opening bid or may waive its rights to
2005 purchase the property. Thereafter, any person, the county, or
2006 any other governmental unit may purchase the land from the
2007 clerk, without further notice or advertising, for the opening
2008 bid, except that if ~~when~~ the county or other governmental unit
2009 is the purchaser for its own use, the board of county
2010 commissioners may cancel omitted years' taxes, as provided under
2011 s. 197.447. If the county does not elect to purchase the
2012 property land, the county must notify each legal titleholder of



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2013 property contiguous to the property ~~land~~ available for taxes, as
2014 provided in paragraph (4) (h), before expiration of the 90-day
2015 period. Interest on the opening bid continues to accrue through
2016 the month of sale as prescribed by s. 197.542.

2017 (8) Taxes shall not be extended against parcels listed as
2018 lands available for taxes, but in each year the taxes that would
2019 have been due shall be treated as omitted years and added to the
2020 required minimum bid. Seven ~~Three~~ years after the day the land
2021 was offered for public sale, the land shall escheat to the
2022 county in which it is located, free and clear. All tax
2023 certificates, accrued taxes, and liens of any nature against the
2024 property shall be deemed canceled as a matter of law and of no
2025 further legal force and effect, and the clerk shall execute an
2026 escheatment tax deed vesting title in the board of county
2027 commissioners of the county in which the land is located.

2028 (a) When a property escheats to the county under this
2029 subsection, the county is not subject to any liability imposed
2030 by chapter 376 or chapter 403 for preexisting soil or
2031 groundwater contamination due solely to its ownership. However,
2032 this subsection does not affect the rights or liabilities of any
2033 past or future owners of the escheated property and does not
2034 affect the liability of any governmental entity for the results
2035 of its actions that create or exacerbate a pollution source.

2036 (b) The county and the Department of Environmental
2037 Protection may enter into a written agreement for the
2038 performance, funding, and reimbursement of the investigative and
2039 remedial acts necessary for a property that escheats to the
2040 county.

2041 (9) Consolidated applications on more than one tax



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2042 certificate are allowed, but a separate statement shall be
2043 issued pursuant to subsection (4), and a separate tax deed shall
2044 be issued pursuant to s. 197.552, for each parcel of property
2045 shown on the tax certificate.

2046 (10) Any fees collected pursuant to this section shall be
2047 refunded to the certificateholder in the event that the tax deed
2048 sale is canceled for any reason.

2049 (11) For any property acquired under this section by the
2050 county for the express purpose of providing infill housing, the
2051 board of county commissioners may, in accordance with s.
2052 197.447, cancel county-held tax certificates and omitted years'
2053 taxes on such properties. Furthermore, the county may not
2054 transfer a property acquired under this section specifically for
2055 infill housing back to a taxpayer who failed to pay the
2056 delinquent taxes or charges that led to the issuance of the tax
2057 certificate or lien. For purposes of this subsection only, the
2058 term "taxpayer" includes the taxpayer's family or any entity in
2059 which the taxpayer or taxpayer's family has any interest.

2060 Section 49. Section 197.542, Florida Statutes, is amended
2061 to read:

2062 197.542 Sale at public auction.—

2063 (1) Real property ~~The lands~~ advertised for sale to the
2064 highest bidder as a result of an application filed under s.
2065 197.502 shall be sold at public auction by the clerk of the
2066 circuit court, or his or her deputy, of the county where the
2067 property is ~~lands are~~ located on the date, at the time, and at
2068 the location as set forth in the published notice, which must
2069 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
2070 ~~the time and place, the clerk shall read the notice of sale and~~



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2071 ~~shall offer the lands described in the notice for sale to the~~
2072 ~~highest bidder for cash at public outcry.~~ The amount required to
2073 redeem the tax certificate, plus the amounts paid by the holder
2074 to the clerk ~~of the circuit court~~ in charges for costs of sale,
2075 redemption of other tax certificates on the same property lands,
2076 and all other costs to the applicant for tax deed, plus interest
2077 ~~thereon~~ at the rate of 1.5 percent per month for the period
2078 running from the month after the date of application for the
2079 deed through the month of sale and costs incurred for the
2080 service of notice provided for in s. 197.522(2), shall be
2081 ~~considered~~ the bid of the certificateholder for the property.
2082 However, if the land to be sold is assessed on the latest tax
2083 roll as homestead property, the bid of the certificateholder
2084 shall be increased to include an amount equal to one-half of the
2085 assessed value of the homestead property as required by s.
2086 197.502. If tax certificates exist or if delinquent taxes
2087 accrued subsequent to the filing of the tax deed application,
2088 the amount require to redeem such tax certificates or pay such
2089 delinquent taxes shall be included in the minimum bid. If there
2090 are no higher bids, the land shall be struck off and sold to the
2091 certificateholder, who shall ~~forthwith~~ pay to the clerk any
2092 amounts included in the minimum bid, the documentary stamp tax
2093 and recording fees due. Upon payment, ~~and~~ a tax deed shall
2094 ~~thereupon~~ be issued and recorded by the clerk. The tax deed
2095 applicant shall have the option of placing the property on the
2096 list of lands available for taxes in lieu of paying any
2097 additional sums due as a result of the increased minimum bid,
2098 documentary stamps, or recording fees.

2099 (2) ~~If there are other bids,~~ The certificateholder has



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2100 ~~shall have~~ the right to bid as others present may bid, and the
2101 property shall be struck off and sold to the highest bidder. The
2102 high bidder may be required to ~~shall~~ post with the clerk a
2103 nonrefundable ~~cash~~ deposit of 5 percent of the bid ~~\$200~~ at the
2104 time of the sale, to be applied to the sale price at the time of
2105 full payment. Notice of the ~~this~~ deposit requirement must ~~shall~~
2106 be posted at the auction site, and the clerk may require ~~that~~
2107 bidders to show their willingness and ability to post the ~~cost~~
2108 deposit. If full payment of the final bid and of documentary
2109 stamp tax and recording fees is not made within 24 hours,
2110 excluding weekends and legal holidays, the clerk shall cancel
2111 all bids, readvertise the sale as provided in this section, and
2112 pay all costs of the sale from the deposit. Any remaining funds
2113 must be applied toward the opening bid. The clerk may refuse to
2114 recognize the bid of any person who has previously bid and
2115 refused, for any reason, to honor such bid.

2116 (3) If the sale is canceled for any reason, the clerk shall
2117 immediately readvertise the sale to be held within ~~no later than~~
2118 30 days after the date the sale was canceled. Only one
2119 advertisement is necessary. No further notice is required. The
2120 amount of the opening ~~statutory (opening)~~ bid shall be increased
2121 by the cost of advertising, additional clerk's fees as provided
2122 for in s. 28.24(21), and interest as provided for in subsection
2123 (1). The clerk must ~~shall~~ receive full payment prior to the
2124 issuance of the tax deed.

2125 (4) (a) A clerk may conduct electronic tax deed sales in
2126 lieu of public outcry. The clerk must comply with the procedures
2127 provided in this chapter, except that electronic proxy bidding
2128 shall be allowed and the clerk may require bidders to advance



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2129 sufficient funds to pay the deposit required by subsection (2).
2130 The clerk shall provide access to the electronic sale by
2131 computer terminals open to the public at a designated location.
2132 A clerk who conducts such electronic sales may receive
2133 electronic deposits and payments related to the sale. The
2134 portion of an advance deposit from a winning bidder required by
2135 subsection (2) shall, upon acceptance of the winning bid, be
2136 subject to the fee under s. 28.24(10).

2137 (b) Nothing in this subsection shall be construed to
2138 restrict or limit the authority of a charter county from
2139 conducting electronic tax deed sales. In a charter county where
2140 the clerk of the circuit court does not conduct all electronic
2141 sales, the charter county shall be permitted to receive
2142 electronic deposits and payments related to sales it conducts,
2143 as well as to subject the winning bidder to a fee, consistent
2144 with the schedule in s. 28.24(10).

2145 Section 50. Section 197.552, Florida Statutes, is amended
2146 to read:

2147 197.552 Tax deeds.—All tax deeds shall be issued in the
2148 name of a county and must ~~shall~~ be signed by the clerk of the
2149 county. The deed shall be witnessed by two witnesses, the
2150 official seal shall be attached ~~thereto~~, and the deed shall be
2151 acknowledged or proven as other deeds. Except as specifically
2152 provided in this chapter, no right, interest, restriction, or
2153 other covenant survives ~~shall survive~~ the issuance of a tax
2154 deed, except that a lien of record held by a municipal or county
2155 governmental unit, special district, or community development
2156 district, including tax certificates on the property that were
2157 not incorporated in the tax deed application, if ~~when~~ such lien



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2158 is not satisfied after ~~as of~~ the disbursement of proceeds of
2159 sale under ~~the provisions of~~ s. 197.582, shall survive the
2160 issuance of a tax deed. However, liens surviving the issuance of
2161 a tax deed may not provide a basis to foreclose against the
2162 interest of the tax deed owner unless the owner is reimbursed
2163 for the price of acquiring the tax deed, including recording
2164 fees and documentary stamps, by the holder of the surviving lien
2165 or at the time of a foreclosure sale. If a foreclosure sale
2166 results in insufficient funds to satisfy a surviving lien and
2167 reimburse the tax deed owner, the proceeds of the foreclosure
2168 sale shall be distributed pro rata in recognition of the equal
2169 dignity of lien and the tax deed. Municipal or county government
2170 liens shall survive as to principal only, and only if such liens
2171 are recorded in the public records of the county prior to the
2172 tax deed sale. The charges by the clerk shall be as provided in
2173 s. 28.24. Tax deeds issued to a purchaser of property land for
2174 delinquent taxes must ~~shall~~ be in the form prescribed by the
2175 department. All deeds issued pursuant to this section are ~~shall~~
2176 ~~be~~ prima facie evidence of the regularity of all proceedings
2177 from the valuation of the property lands to the issuance of the
2178 deed, inclusive.

2179 Section 51. Subsection (2) of section 197.582, Florida
2180 Statutes, is amended to read:

2181 197.582 Disbursement of proceeds of sale.—

2182 (2) If the property is purchased for an amount in excess of
2183 the statutory bid of the certificateholder, the excess shall be
2184 paid over and disbursed by the clerk. If the property purchased
2185 is homestead property and the statutory bid includes an amount
2186 equal to at least one-half of the assessed value of the



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2187 homestead, that amount shall be treated as excess and
2188 distributed in the same manner. The clerk shall distribute the
2189 excess to the governmental units for the payment of any lien of
2190 record held by a governmental unit against the property,
2191 including any tax certificates not incorporated in the tax deed
2192 application and omitted taxes, if any. ~~If In the event~~ the
2193 excess is not sufficient to pay all of such liens in full, the
2194 excess shall ~~then~~ be paid to each governmental unit pro rata.
2195 If, after all liens ~~of record~~ of the governmental units ~~upon the~~
2196 ~~property~~ are paid in full, there remains a balance of
2197 undistributed funds, the balance ~~of the purchase price~~ shall be
2198 retained by the clerk for the benefit of ~~the~~ persons described
2199 in s. 197.522(1)(a), except those persons described in s.
2200 197.502(4)(h), as their interests may appear. The clerk shall
2201 mail notices to such persons notifying them of the funds held
2202 for their benefit. Any service charges, at the ~~same~~ rate ~~as~~
2203 prescribed in s. 28.24(10), and costs of mailing notices shall
2204 be paid out of the excess balance held by the clerk. Excess
2205 proceeds shall be held and disbursed in the same manner as
2206 unclaimed redemption moneys in s. 197.473. ~~If In the event~~
2207 excess proceeds are not sufficient to cover the service charges
2208 and mailing costs, the clerk shall receive the total amount of
2209 excess proceeds as a service charge.

2210 Section 52. Section 192.0105, Florida Statutes, is amended
2211 to read

2212 192.0105 Taxpayer rights.—There is created a Florida
2213 Taxpayer's Bill of Rights for property taxes and assessments to
2214 guarantee that the rights, privacy, and property of the
2215 taxpayers of this state are adequately safeguarded and protected



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2216 during tax levy, assessment, collection, and enforcement
2217 processes administered under the revenue laws of this state. The
2218 Taxpayer's Bill of Rights compiles, in one document, brief but
2219 comprehensive statements that summarize the rights and
2220 obligations of the property appraisers, tax collectors, clerks
2221 of the court, local governing boards, the Department of Revenue,
2222 and taxpayers. Additional rights afforded to payors of taxes and
2223 assessments imposed under the revenue laws of this state are
2224 provided in s. 213.015. The rights afforded taxpayers to assure
2225 that their privacy and property are safeguarded and protected
2226 during tax levy, assessment, and collection are available only
2227 insofar as they are implemented in other parts of the Florida
2228 Statutes or rules of the Department of Revenue. The rights so
2229 guaranteed to state taxpayers in the Florida Statutes and the
2230 departmental rules include:

2231 (1) THE RIGHT TO KNOW.—

2232 (a) The right to be mailed notice of proposed property
2233 taxes and proposed or adopted non-ad valorem assessments (see
2234 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069).
2235 The notice must also inform the taxpayer that the final tax bill
2236 may contain additional non-ad valorem assessments (see s.
2237 200.069(10)).

2238 (b) The right to notification of a public hearing on each
2239 taxing authority's tentative budget and proposed millage rate
2240 and advertisement of a public hearing to finalize the budget and
2241 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2242 (c) The right to advertised notice of the amount by which
2243 the tentatively adopted millage rate results in taxes that
2244 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).



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2245 The right to notification by first-class mail of a comparison of
2246 the amount of the taxes to be levied from the proposed millage
2247 rate under the tentative budget change, compared to the previous
2248 year's taxes, and also compared to the taxes that would be
2249 levied if no budget change is made (see ss. 200.065(2)(b) and
2250 200.069(2), (3), (4), and (9)).

2251 (d) The right that the adopted millage rate will not exceed
2252 the tentatively adopted millage rate. If the tentative rate
2253 exceeds the proposed rate, each taxpayer shall be mailed notice
2254 comparing his or her taxes under the tentatively adopted millage
2255 rate to the taxes under the previously proposed rate, before a
2256 hearing to finalize the budget and adopt millage (see s.
2257 200.065(2)(d)).

2258 (e) The right to be sent notice by first-class mail of a
2259 non-ad valorem assessment hearing at least 20 days before the
2260 hearing with pertinent information, including the total amount
2261 to be levied against each parcel. All affected property owners
2262 have the right to appear at the hearing and to file written
2263 objections with the local governing board (see s. 197.3632(4)(b)
2264 and (c) and (10)(b)2.b.).

2265 (f) The right of an exemption recipient to be sent a
2266 renewal application for that exemption, the right to a receipt
2267 for homestead exemption claim when filed, and the right to
2268 notice of denial of the exemption (see ss. 196.011(6),
2269 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2270 (g) The right, on property determined not to have been
2271 entitled to homestead exemption in a prior year, to notice of
2272 intent from the property appraiser to record notice of tax lien
2273 and the right to pay tax, penalty, and interest before a tax



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2274 lien is recorded for any prior year (see s. 196.161(1)(b)).

2275 (h) The right to be informed during the tax collection
2276 process, including: notice of tax due; notice of back taxes;
2277 notice of late taxes and assessments and consequences of
2278 nonpayment; opportunity to pay estimated taxes and non-ad
2279 valorem assessments when the tax roll will not be certified in
2280 time; notice when interest begins to accrue on delinquent
2281 provisional taxes; notice of the right to prepay estimated taxes
2282 by installment; a statement of the taxpayer's estimated tax
2283 liability for use in making installment payments; and notice of
2284 right to defer taxes and non-ad valorem assessments on homestead
2285 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
2286 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
2287 193.1145(10)(a), and 197.254(1)). A taxpayer is deemed to have
2288 waived the right to know if the taxpayer fails to provide
2289 current contact information to the county property appraiser and
2290 tax collector.

2291 (i) The right to an advertisement in a newspaper listing
2292 names of taxpayers who are delinquent in paying tangible
2293 personal property taxes, with amounts due, and giving notice
2294 that interest is accruing at 18 percent and that, unless taxes
2295 are paid, warrants will be issued, prior to petition made with
2296 the circuit court for an order to seize and sell property (see
2297 s. 197.402(2)).

2298 (j) The right to be mailed notice when a petition has been
2299 filed with the court for an order to seize and sell property and
2300 the right to be mailed notice, and to be served notice by the
2301 sheriff, before the date of sale, that application for tax deed
2302 has been made and property will be sold unless back taxes are



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2303 paid (see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and
2304 (2)).

2305 (k) The right to have certain taxes and special assessments
2306 levied by special districts individually stated on the "Notice
2307 of Proposed Property Taxes and Proposed or Adopted Non-Ad
2308 Valorem Assessments" (see s. 200.069).

2309 (2) THE RIGHT TO DUE PROCESS.—

2310 (a) The right to an informal conference with the property
2311 appraiser to present facts the taxpayer considers to support
2312 changing the assessment and to have the property appraiser
2313 present facts supportive of the assessment upon proper request
2314 of any taxpayer who objects to the assessment placed on his or
2315 her property (see s. 194.011(2)).

2316 (b) The right to petition the value adjustment board over
2317 objections to assessments, denial of exemption, denial of
2318 agricultural classification, denial of historic classification,
2319 denial of high-water recharge classification, disapproval of tax
2320 deferral, and any penalties on deferred taxes imposed for
2321 incorrect information willfully filed. Payment of estimated
2322 taxes does not preclude the right of the taxpayer to challenge
2323 his or her assessment (see ss. 194.011(3), 196.011(6) and
2324 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
2325 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2326 (c) The right to file a petition for exemption or
2327 agricultural classification with the value adjustment board when
2328 an application deadline is missed, upon demonstration of
2329 particular extenuating circumstances for filing late (see ss.
2330 193.461(3)(a) and 196.011(1), (7), (8), and (9)(d)).

2331 (d) The right to prior notice of the value adjustment



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2332 board's hearing date and the right to the hearing within 4 hours
2333 of scheduled time (see s. 194.032(2)).

2334 (e) The right to notice of date of certification of tax
2335 rolls and receipt of property record card if requested (see ss.
2336 193.122(2) and (3) and 194.032(2)).

2337 (f) The right, in value adjustment board proceedings, to
2338 have all evidence presented and considered at a public hearing
2339 at the scheduled time, to be represented by an attorney or
2340 agent, to have witnesses sworn and cross-examined, and to
2341 examine property appraisers or evaluators employed by the board
2342 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
2343 and 194.035(2)).

2344 (g) The right to be mailed a timely written decision by the
2345 value adjustment board containing findings of fact and
2346 conclusions of law and reasons for upholding or overturning the
2347 determination of the property appraiser, and the right to
2348 advertised notice of all board actions, including appropriate
2349 narrative and column descriptions, in brief and nontechnical
2350 language (see ss. 194.034(2) and 194.037(3)).

2351 (h) The right at a public hearing on non-ad valorem
2352 assessments or municipal special assessments to provide written
2353 objections and to provide testimony to the local governing board
2354 (see ss. 197.3632(4)(c) and 170.08).

2355 (i) The right to bring action in circuit court to contest a
2356 tax assessment or appeal value adjustment board decisions to
2357 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
2358 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2359 (3) THE RIGHT TO REDRESS.—

2360 (a) The right to discounts for early payment on all taxes



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2361 and non-ad valorem assessments collected by the tax collector,
2362 the right to pay installment payments with discounts, and the
2363 right to pay delinquent personal property taxes under an
2364 installment payment program when implemented by the county tax
2365 collector (see ss. 197.162, 197.3632(8) and (10)(b)3.,
2366 197.222(1), and 197.4155).

2367 (b) The right, upon filing a challenge in circuit court and
2368 paying taxes admitted in good faith to be owing, to be issued a
2369 receipt and have suspended all procedures for the collection of
2370 taxes until the final disposition of the action (see s.
2371 194.171(3)).

2372 (c) The right to have penalties reduced or waived upon a
2373 showing of good cause when a return is not intentionally filed
2374 late, and the right to pay interest at a reduced rate if the
2375 court finds that the amount of tax owed by the taxpayer is
2376 greater than the amount the taxpayer has in good faith admitted
2377 and paid (see ss. 193.072(4) and 194.192(2)).

2378 (d) The right to a refund when overpayment of taxes has
2379 been made under specified circumstances (see ss. 193.1145(8)(e)
2380 and 197.182(1)).

2381 (e) The right to an extension to file a tangible personal
2382 property tax return upon making proper and timely request (see
2383 s. 193.063).

2384 (f) The right to redeem real property and redeem tax
2385 certificates at any time before full payment for a tax deed is
2386 made to the clerk of the court, including documentary stamps and
2387 recording fees issued, and the right to have tax certificates
2388 canceled if sold where taxes had been paid or if other error
2389 makes it void or correctable. Property owners have the right to



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2390 be free from contact by a certificateholder for 2 years after
2391 April 1 of the year the tax certificate is issued (see ss.
2392 197.432 (13) and (14) ~~(14) and (15)~~, 197.442(1), 197.443, and
2393 197.472(1) and (7)).

2394 (g) The right of the taxpayer, property appraiser, tax
2395 collector, or the department, as the prevailing party in a
2396 judicial or administrative action brought or maintained without
2397 the support of justiciable issues of fact or law, to recover all
2398 costs of the administrative or judicial action, including
2399 reasonable attorney's fees, and of the department and the
2400 taxpayer to settle such claims through negotiations (see ss.
2401 57.105 and 57.111).

2402 (4) THE RIGHT TO CONFIDENTIALITY.—

2403 (a) The right to have information kept confidential,
2404 including federal tax information, ad valorem tax returns,
2405 social security numbers, all financial records produced by the
2406 taxpayer, Form DR-219 returns for documentary stamp tax
2407 information, and sworn statements of gross income, copies of
2408 federal income tax returns for the prior year, wage and earnings
2409 statements (W-2 forms), and other documents (see ss. 192.105,
2410 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2411 (b) The right to limiting access to a taxpayer's records by
2412 a property appraiser, the Department of Revenue, and the Auditor
2413 General only to those instances in which it is determined that
2414 such records are necessary to determine either the
2415 classification or the value of taxable nonhomestead property
2416 (see s. 195.027(3)).

2417
2418 Notwithstanding the right to information contained in this



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2419 section, s. 197.122 applies, and it is the property owner's
2420 obligation to obtain the necessary information from the
2421 applicable governmental officials.

2422 Section 53. Paragraph (d) of subsection (3) of section
2423 194.011, Florida Statutes, is amended to read:

2424 194.011 Assessment notice; objections to assessments.—

2425 (3) A petition to the value adjustment board must be in
2426 substantially the form prescribed by the department.

2427 Notwithstanding s. 195.022, a county officer may not refuse to
2428 accept a form provided by the department for this purpose if the
2429 taxpayer chooses to use it. A petition to the value adjustment
2430 board shall describe the property by parcel number and shall be
2431 filed as follows:

2432 (d) The petition may be filed, as to valuation issues, at
2433 any time during the taxable year on or before the 25th day
2434 following the mailing of notice by the property appraiser as
2435 provided in subsection (1). With respect to an issue involving
2436 the denial of an exemption, an agricultural or high-water
2437 recharge classification application, an application for
2438 classification as historic property used for commercial or
2439 certain nonprofit purposes, or a deferral, the petition must be
2440 filed at any time during the taxable year on or before the 30th
2441 day following the mailing of the notice by the property
2442 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2443 196.193 or notice by the tax collector under s. 197.2425
2444 ~~197.253~~.

2445 Section 54. Subsection (1) of section 194.013, Florida
2446 Statutes, is amended to read:

2447 194.013 Filing fees for petitions; disposition; waiver.—



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2448 (1) If so required by resolution of the value adjustment
2449 board, a petition filed pursuant to s. 194.011 shall be
2450 accompanied by a filing fee to be paid to the clerk of the value
2451 adjustment board in an amount determined by the board not to
2452 exceed \$15 for each separate parcel of property, real or
2453 personal, covered by the petition and subject to appeal.
2454 However, no such filing fee may be required with respect to an
2455 appeal from the disapproval of homestead exemption under s.
2456 196.151 or from the denial of tax deferral under s. 197.2425
2457 ~~197.253~~. Only a single filing fee shall be charged under this
2458 section as to any particular parcel of property despite the
2459 existence of multiple issues and hearings pertaining to such
2460 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
2461 or (f), a single filing fee shall be charged. Such fee shall be
2462 calculated as the cost of the special magistrate for the time
2463 involved in hearing the joint petition and shall not exceed \$5
2464 per parcel. Said fee is to be proportionately paid by affected
2465 parcel owners.

2466 Section 55. Subsection (12) of section 196.011, Florida
2467 Statutes, is amended to read:

2468 196.011 Annual application required for exemption.—

2469 (12) Notwithstanding subsection (1), when the owner of
2470 property otherwise entitled to a religious exemption from ad
2471 valorem taxation fails to timely file an application for
2472 exemption, and because of a misidentification of property
2473 ownership on the property tax roll the owner is not properly
2474 notified of the tax obligation by the property appraiser and the
2475 tax collector, the owner of the property may file an application
2476 for exemption with the property appraiser. The property



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2477 appraiser must consider the application, and if he or she
2478 determines the owner of the property would have been entitled to
2479 the exemption had the property owner timely applied, the
2480 property appraiser must grant the exemption. Any taxes assessed
2481 on such property shall be canceled, and if paid, refunded. Any
2482 tax certificates outstanding on such property shall be canceled
2483 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2484 Section 56. Section 197.603, Florida Statutes, is created
2485 to read:

2486 197.603 Declaration of legislative findings and intent.—The
2487 legislature finds that the state has a strong interest in
2488 ensuring due process and public confidence in a uniform, fair,
2489 efficient, and accountable collection of property taxes by
2490 county tax collectors. Therefore, tax collectors shall be
2491 supervised by the Department of Revenue pursuant to s.
2492 195.022(1). Moreover, the Legislature intends that the property
2493 tax collection authorized by this chapter under s. 9(a), Art.
2494 VII of the State Constitution, be free from the influence or the
2495 appearance of influence of the local governments who levy
2496 property taxes and receive property tax revenues.

2497 Section 57. Sections 197.202, 197.242, 197.304, 197.3041,
2498 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2499 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2500 197.3077, 197.3078 and 197.3079, Florida Statutes, are repealed.

2501 Section 58. This act shall take effect July 1, 2009.

2502
2503 ===== T I T L E A M E N D M E N T =====

2504 And the title is amended as follows:

2505 Delete everything before the enacting clause



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2506 and insert:

2507 A bill to be entitled
2508 An act relating to tax collections, sales, and liens;
2509 amending ss. 197.102, 197.122, 197.123, 197.162,
2510 197.172, 197.182, 197.222, 197.2301, 197.322, 197.332,
2511 197.343, 197.344, 197.3635, 197.373, 197.402, 197.403,
2512 197.413, 197.414, 197.4155, 197.416, 197.417, 197.432,
2513 197.4325, 197.442, 197.443, 197.462, 197.472, 197.473,
2514 197.482, 197.492, 197.502, 197.542, 197.552, and
2515 197.582, F.S.; revising, updating, and consolidating
2516 provisions of chapter 197, F.S., relating to
2517 definitions, tax collectors, lien of taxes, returns
2518 and assessments, unpaid or omitted taxes, discounts,
2519 interest rates, Department of Revenue
2520 responsibilities, tax bills, judicial sales,
2521 prepayment of taxes, assessment rolls, duties of tax
2522 collectors, tax notices, delinquent taxes,
2523 lienholders, special assessments, non-ad valorem
2524 assessments, tax payments, distribution of taxes,
2525 advertisements of property with delinquent taxes,
2526 attachment, delinquent personal property taxes, sales
2527 of property, tax certificates, tax deeds, and tax
2528 sales; creating s. 197.146, F.S.; authorizing tax
2529 collectors to issue certificates of correction to tax
2530 rolls and outstanding delinquent taxes for
2531 uncollectable personal property accounts; requiring
2532 the tax collector to notify the property appraiser;
2533 providing construction; creating ss. 197.2421 and
2534 197.2423, F.S., renumbering and amending ss. 197.253,



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2535 197.303, and 197.3071, F.S., and amending ss. 197.243,
2536 197.252, 197.254, 197.262, 197.263, 197.272, 197.282,
2537 197.292, 197.301, and 197.312, F.S.; revising,
2538 updating, and consolidating provisions of chapter 197,
2539 F.S., relating to deferral of tax payments for real
2540 property, homestead property, recreational and
2541 commercial working waterfront property, and affordable
2542 rental property; creating s. 197.4725, F.S.; providing
2543 authorization and requirements for purchase of county-
2544 held tax certificates; specifying required amounts to
2545 be paid; providing for fees; providing for electronic
2546 services; amending s. 192.0105, F.S., providing
2547 conditions under which a taxpayer is deemed to have
2548 waived a right to know; clarifying a taxpayer's right
2549 to redeem real property and tax certificates;
2550 clarifying that a property owner may not be contacted by
2551 the holder of a tax sale certificate for two years
2552 from the date the certificate is issued; providing
2553 that s. 197.122 applies in certain circumstances;
2554 providing for the obligation of the property owner to
2555 obtain certain information; correcting cross-
2556 references; amending ss. 194.011, 194.013, and
2557 196.011, F.S.; correcting cross-references; creating
2558 s. 197.603, F.S.; providing legislative intent;
2559 repealing s. 197.202, F.S., relating to destruction of
2560 20-year-old tax receipts; repealing s. 197.242, F.S.,
2561 relating to a short title; repealing ss. 197.304,
2562 197.3041, 197.3042, 197.3043, 197.3044, 197.3045,
2563 197.3046, 197.3047, 197.307, 197.3072, 197.3073,



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2564 197.3074, 197.3075, 197.3076, 197.3077, 197.3078, and
2565 197.3079, F.S., relating to deferrals of tax payments;
2566 providing an effective date.