



525508

LEGISLATIVE ACTION

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

1           **Senate Amendment to Amendment (106868) (with title**  
2 **amendment)**

3  
4           Delete lines 1822 - 2144  
5 and insert:

6           Section 48. Section 197.502, Florida Statutes, is amended  
7 to read:

8           197.502 Application for obtaining tax deed by holder of tax  
9 sale certificate; fees.—

10           (1) The holder of a ~~any~~ tax certificate, other than the  
11 county, at any time after 2 years have elapsed since April 1 of



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12 the year of issuance of the tax certificate and before the  
13 expiration of 7 years after ~~from~~ the date of issuance, may file  
14 the certificate and an application for a tax deed with the tax  
15 collector of the county where the property lands described in  
16 the certificate is are located. ~~The application may be made on~~  
17 ~~the entire parcel of property or any part thereof which is~~  
18 ~~capable of being readily separated from the whole.~~ The tax  
19 collector may charge ~~shall be allowed~~ a tax deed application fee  
20 of \$75, plus reimbursement for any fee charged to the tax  
21 collector by a vendor for providing an electronic tax deed  
22 application program or service.

23 (2) A certificateholder, other than the county, may notify  
24 the tax collector at any time of the certificateholder's intent  
25 to make application for tax deed. However, if the tax deed  
26 application will be filed within the month of the earliest date  
27 allowed pursuant to s. 197.502(1), the certificateholder must  
28 provide the tax collector with a notice of intent to make  
29 application no later than 30 days before the date of  
30 application. The tax collector shall notify the  
31 certificateholder of the total amount due or the estimated  
32 amount due, which must include the amount due for redemption or  
33 purchase of all other outstanding tax certificates, plus  
34 interest; any omitted taxes, plus interest; any delinquent  
35 taxes, plus interest; and current taxes, if due, which cover the  
36 land. The tax collector shall provide this notice at the  
37 earliest possible date but no later than 30 days from the tax  
38 collector's receipt of the certificateholder's notice of intent  
39 to make application. The certificateholder is required to pay  
40 the total amount due or the estimated amount due at the time of



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41 application. ~~Any certificateholder, other than the county, who~~  
42 ~~makes application for a tax deed shall pay the tax collector at~~  
43 ~~the time of application all amounts required for redemption or~~  
44 ~~purchase of all other outstanding tax certificates, plus~~  
45 ~~interest, any omitted taxes, plus interest, any delinquent~~  
46 ~~taxes, plus interest, and current taxes, if due, covering the~~  
47 ~~land.~~

48 (3) The county in which ~~where~~ the property lands described  
49 in the certificate is ~~are~~ located shall apply ~~make application~~  
50 for a tax deed on all county-held certificates on property  
51 valued at \$5,000 or more on the property appraiser's most recent  
52 assessment roll, except deferred payment tax certificates, and  
53 may apply for tax deeds ~~make application~~ on ~~these~~ certificates  
54 on property valued at less than \$5,000 on the property  
55 appraiser's most recent assessment roll. The ~~Such~~ application  
56 shall be made 2 years after April 1 of the year of issuance of  
57 the certificates or as soon thereafter as is reasonable. Upon  
58 application ~~for a tax deed~~, the county shall deposit with the  
59 tax collector all applicable costs and fees, but may ~~shall~~ not  
60 deposit any money to cover the redemption of other outstanding  
61 certificates covering the property land. The tax collector may  
62 charge a tax deed application fee of \$75, plus reimbursement for  
63 any fee charged to the tax collector by a vendor for providing  
64 an electronic tax deed application program or service.

65 (4) The tax collector shall deliver to the clerk of the  
66 circuit court a statement that payment has been made for all  
67 outstanding certificates or, if the certificate is held by the  
68 county, that all appropriate fees have been deposited, and  
69 stating that the following persons are to be notified prior to



70 the sale of the property:

71 (a) Any legal titleholder of record if the address of the  
72 owner appears on the record of conveyance of the property lands  
73 to the owner. However, if the legal titleholder of record is the  
74 same as the person to whom the property was assessed on the tax  
75 roll for the year in which the property was last assessed, then  
76 the notice may ~~only~~ be mailed to the address of the legal  
77 titleholder as it appears on the latest assessment roll.

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

81 (c) Any mortgagee of record if an address appears on the  
82 recorded mortgage.

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

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

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

92 (g) Any lienholder of record who has recorded a lien  
93 against a mobile home located on the property described in the  
94 tax certificate if an address appears on the recorded lien and  
95 if the lien is recorded with the clerk of the circuit court in  
96 the county where the mobile home is located.

97 (h) Any legal titleholder of record of property that is  
98 contiguous to the property described in the tax certificate, if



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99 ~~when~~ the property described is ~~either~~ submerged land or common  
100 elements of a subdivision, if the address of the titleholder of  
101 contiguous property appears on the record of conveyance of the  
102 property land to the ~~that~~ legal titleholder. However, if the  
103 legal titleholder of property contiguous to the property  
104 ~~described in the tax certificate~~ is the same as the person to  
105 whom the property described in the tax certificate was assessed  
106 on the tax roll for the year in which the property was last  
107 assessed, the notice may be mailed ~~only~~ to the address of the  
108 legal titleholder as it appears on the latest assessment roll.  
109 As used in this chapter, the term "contiguous" means touching,  
110 meeting, or joining at the surface or border, other than at a  
111 corner or a single point, and not separated by submerged lands.  
112 Submerged lands lying below the ordinary high-water mark which  
113 are sovereignty lands are not part of the upland contiguous  
114 property for purposes of notification.

115  
116 The statement must be signed by the tax collector or the tax  
117 collector's designee, ~~with the tax collector's seal affixed~~. The  
118 tax collector may purchase a reasonable bond for errors and  
119 omissions of his or her office in making such statement. The  
120 search of the official records must be made by a direct and  
121 inverse search. "Direct" means the index in straight and  
122 continuous alphabetic order by grantor, and "inverse" means the  
123 index in straight and continuous alphabetic order by grantee.

124 (5) (a) The tax collector may contract with a title company  
125 or an abstract company ~~at a reasonable fee~~ to provide the  
126 minimum information required in subsection (4), consistent with  
127 rules adopted by the department. If additional information is



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128 required, the tax collector must make a written request to the  
129 title or abstract company stating the additional requirements.  
130 The tax collector may select any title or abstract company,  
131 regardless of its location, as long as the fee is reasonable,  
132 the minimum information is submitted, and the title or abstract  
133 company is authorized to do business in this state. The tax  
134 collector may advertise and accept bids for the title or  
135 abstract company if he or she considers it appropriate to do so.

136 1. The ownership and encumbrance report must include the ~~be~~  
137 ~~printed or typed on stationery or other paper showing a~~  
138 letterhead of the person, firm, or company that makes the  
139 search, and the signature of the individual ~~person~~ who makes the  
140 search or of an officer of the firm must be attached. The tax  
141 collector is not liable for payment to the firm unless these  
142 requirements are met. The report may be submitted to the tax  
143 collector in an electronic format.

144 2. The tax collector may not accept or pay for any title  
145 search or abstract if ~~no~~ financial responsibility is not assumed  
146 for the search. However, reasonable restrictions as to the  
147 liability or responsibility of the title or abstract company are  
148 acceptable. Notwithstanding s. 627.7843(3), the tax collector  
149 may contract for higher maximum liability limits.

150 3. In order to establish uniform prices for ownership and  
151 encumbrance reports within the county, the tax collector must  
152 ~~shall~~ ensure that the contract for ownership and encumbrance  
153 reports include all requests for title searches or abstracts for  
154 a given period of time.

155 (b) Any fee paid for a ~~any~~ title search or abstract must be  
156 collected at the time of application under subsection (1), and



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157 the amount of the fee must be added to the opening bid.

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

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

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

166 ~~(b) The opening bid~~ On an individual certificate ~~on~~  
167 ~~nonhomestead property shall include~~, in addition to the amount  
168 of money paid to the tax collector by the certificateholder at  
169 the time of application, must include the amount required to  
170 redeem the applicant's tax certificate and all other costs and  
171 fees paid by the applicant, plus all tax certificates that were  
172 sold subsequent to the filing of the tax deed application and  
173 omitted taxes, if any.

174 ~~(c) The opening bid on property assessed on the latest tax~~  
175 ~~roll as homestead property shall include, in addition to the~~  
176 ~~amount of money required for an opening bid on nonhomestead~~  
177 ~~property, an amount equal to one-half of the latest assessed~~  
178 ~~value of the homestead. Payment of one-half of the assessed~~  
179 ~~value of the homestead property shall not be required if the tax~~  
180 ~~certificate to which the application relates was sold prior to~~  
181 ~~January 1, 1982.~~

182 (7) On county-held certificates for which there are no  
183 bidders at the public sale, the clerk shall enter the land on a  
184 list entitled "lands available for taxes" and shall immediately  
185 notify the county commission and all other persons holding



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186 certificates against the property land that the property land is  
187 available. During the first 90 days after the property land is  
188 placed on the list of ~~lands available for taxes~~, the county may  
189 purchase the land for the opening bid or may waive its rights to  
190 purchase the property. Thereafter, any person, the county, or  
191 any other governmental unit may purchase the land from the  
192 clerk, without further notice or advertising, for the opening  
193 bid, except that if ~~when~~ the county or other governmental unit  
194 is the purchaser for its own use, the board of county  
195 commissioners may cancel omitted years' taxes, as provided under  
196 s. 197.447. If the county does not elect to purchase the  
197 property land, the county must notify each legal titleholder of  
198 property contiguous to the property land available for taxes, as  
199 provided in paragraph (4) (h), before expiration of the 90-day  
200 period. Interest on the opening bid continues to accrue through  
201 the month of sale as prescribed by s. 197.542.

202 (8) Taxes shall not be extended against parcels listed as  
203 lands available for taxes, but in each year the taxes that would  
204 have been due shall be treated as omitted years and added to the  
205 required minimum bid. Seven ~~Three~~ years after the day the land  
206 was offered for public sale, the land shall escheat to the  
207 county in which it is located, free and clear. All tax  
208 certificates, accrued taxes, and liens of any nature against the  
209 property shall be deemed canceled as a matter of law and of no  
210 further legal force and effect, and the clerk shall execute an  
211 escheatment tax deed vesting title in the board of county  
212 commissioners of the county in which the land is located.

213 (a) When a property escheats to the county under this  
214 subsection, the county is not subject to any liability imposed





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215 by chapter 376 or chapter 403 for preexisting soil or  
216 groundwater contamination due solely to its ownership. However,  
217 this subsection does not affect the rights or liabilities of any  
218 past or future owners of the escheated property and does not  
219 affect the liability of any governmental entity for the results  
220 of its actions that create or exacerbate a pollution source.

221 (b) The county and the Department of Environmental  
222 Protection may enter into a written agreement for the  
223 performance, funding, and reimbursement of the investigative and  
224 remedial acts necessary for a property that escheats to the  
225 county.

226 (9) Consolidated applications on more than one tax  
227 certificate are allowed, but a separate statement shall be  
228 issued pursuant to subsection (4), and a separate tax deed shall  
229 be issued pursuant to s. 197.552, for each parcel of property  
230 shown on the tax certificate.

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

234 (11) For any property acquired under this section by the  
235 county for the express purpose of providing infill housing, the  
236 board of county commissioners may, in accordance with s.  
237 197.447, cancel county-held tax certificates and omitted years'  
238 taxes on such properties. Furthermore, the county may not  
239 transfer a property acquired under this section specifically for  
240 infill housing back to a taxpayer who failed to pay the  
241 delinquent taxes or charges that led to the issuance of the tax  
242 certificate or lien. For purposes of this subsection only, the  
243 term "taxpayer" includes the taxpayer's family or any entity in



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244 which the taxpayer or taxpayer's family has any interest.

245 Section 49. Section 197.542, Florida Statutes, is amended  
246 to read:

247 197.542 Sale at public auction.—

248 (1) Real property ~~The lands~~ advertised for sale to the  
249 highest bidder as a result of an application filed under s.  
250 197.502 shall be sold at public auction by the clerk of the  
251 circuit court, or his or her deputy, of the county where the  
252 property is ~~lands are~~ located on the date, at the time, and at  
253 the location as set forth in the published notice, which must  
254 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
255 ~~the time and place, the clerk shall read the notice of sale and~~  
256 ~~shall offer the lands described in the notice for sale to the~~  
257 ~~highest bidder for cash at public outcry.~~ The amount required to  
258 redeem the tax certificate, plus the amounts paid by the holder  
259 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
260 redemption of other tax certificates on the same property ~~lands~~,  
261 and all other costs to the applicant for tax deed, plus interest  
262 ~~thereon~~ at the rate of 1.5 percent per month for the period  
263 running from the month after the date of application for the  
264 deed through the month of sale and costs incurred for the  
265 service of notice provided for in s. 197.522(2), shall be  
266 ~~considered~~ the bid of the certificateholder for the property. If  
267 tax certificates exist or if delinquent taxes accrued subsequent  
268 to the filing of the tax deed application, the amount required  
269 to redeem such tax certificates or pay such delinquent taxes  
270 shall be included in the minimum bid. ~~However, if the land to be~~  
271 ~~sold is assessed on the latest tax roll as homestead property,~~  
272 ~~the bid of the certificateholder shall be increased to include~~



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273 ~~an amount equal to one-half of the assessed value of the~~  
274 ~~homestead property as required by s. 197.502.~~ If there are no  
275 higher bids, the property land shall be struck off and sold to  
276 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
277 amounts included in the minimum bid, the documentary stamp tax  
278 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
279 ~~thereupon~~ be issued and recorded by the clerk. The tax deed  
280 applicant shall have the option of placing the property on the  
281 list of lands available for taxes in lieu of paying any  
282 additional sums due as a result of the increased minimum bid,  
283 documentary stamps, or recording fees.

284 (2) ~~If there are other bids,~~ The certificateholder has  
285 ~~shall have~~ the right to bid as others present may bid, and the  
286 property shall be struck off and sold to the highest bidder. The  
287 high bidder may be required to ~~shall~~ post with the clerk a  
288 nonrefundable ~~cash~~ deposit of 5 percent of the bid ~~\$200~~ at the  
289 time of the sale, to be applied to the sale price at the time of  
290 full payment. Notice of the ~~this~~ deposit requirement must ~~shall~~  
291 be posted at the auction site, and the clerk may require ~~that~~  
292 bidders to show their willingness and ability to post the ~~cost~~  
293 deposit. If full payment of the final bid and of documentary  
294 stamp tax and recording fees is not made within 24 hours,  
295 excluding weekends and legal holidays, the clerk shall cancel  
296 all bids, readvertise the sale as provided in this section, and  
297 pay all costs of the sale from the deposit. Any remaining funds  
298 must be applied toward the opening bid. The clerk may refuse to  
299 recognize the bid of any person who has previously bid and  
300 refused, for any reason, to honor such bid.

301 (3) If the sale is canceled for any reason, the clerk shall



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302 immediately readvertise the sale to be held within ~~no later than~~  
303 30 days after the date the sale was canceled. Only one  
304 advertisement is necessary. No further notice is required. The  
305 amount of the opening ~~statutory (opening)~~ bid shall be increased  
306 by the cost of advertising, additional clerk's fees as provided  
307 for in s. 28.24(21), and interest as provided for in subsection  
308 (1). The clerk must ~~shall~~ receive full payment prior to the  
309 issuance of the tax deed.

310 (4) (a) A clerk may conduct electronic tax deed sales in  
311 lieu of public outcry. The clerk must comply with the procedures  
312 provided in this chapter, except that electronic proxy bidding  
313 shall be allowed and the clerk may require bidders to advance  
314 sufficient funds to pay the deposit required by subsection (2).  
315 The clerk shall provide access to the electronic sale by  
316 computer terminals open to the public at a designated location.  
317 A clerk who conducts such electronic sales may receive  
318 electronic deposits and payments related to the sale. The  
319 portion of an advance deposit from a winning bidder required by  
320 subsection (2) shall, upon acceptance of the winning bid, be  
321 subject to the fee under s. 28.24(10).

322 (b) Nothing in this subsection shall be construed to  
323 restrict or limit the authority of a charter county from  
324 conducting electronic tax deed sales. In a charter county where  
325 the clerk of the circuit court does not conduct all electronic  
326 sales, the charter county shall be permitted to receive  
327 electronic deposits and payments related to sales it conducts,  
328 as well as to subject the winning bidder to a fee, consistent  
329 with the schedule in s. 28.24(10).

330 Section 50. Section 197.522, Florida Statutes, is amended



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331 to read:

332 197.522 Notice to owner when application for tax deed is  
333 made.—

334 (1) (a) Except as provided herein, the clerk of the circuit  
335 court shall notify, by certified mail with return receipt  
336 requested or by registered mail if the notice is to be sent  
337 outside the continental United States, the persons listed in the  
338 tax collector's statement pursuant to s. 197.502(4) that an  
339 application for a tax deed has been made. Such notice shall be  
340 mailed at least 20 days prior to the date of sale. If no address  
341 is listed in the tax collector's statement, then no notice shall  
342 be required.

343 (b) The clerk shall enclose with every copy mailed a  
344 statement as follows:

345 WARNING: There are unpaid taxes on property which you own  
346 or in which you have a legal interest. Such property will be  
347 sold at public auction notwithstanding its classification as  
348 homestead property, if applicable. The property will be sold at  
349 public auction on ...(date)... unless the back taxes are paid.  
350 To make payment, or to receive further information, contact the  
351 clerk of court immediately at ...(address)..., ...(telephone  
352 number)....

353 (c) The clerk shall complete and attach to the affidavit of  
354 the publisher a certificate containing the names and addresses  
355 of those persons notified and the date the notice was mailed.  
356 The certificate shall be signed by the clerk and the clerk's  
357 official seal affixed. The certificate shall be prima facie  
358 evidence of the fact that the notice was mailed. If no address  
359 is listed on the tax collector's certification, the clerk shall



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360 execute a certificate to that effect.

361 (d) The failure of anyone to receive notice as provided  
362 herein shall not affect the validity of the tax deed issued  
363 pursuant to the notice.

364 (e) A printed copy of the notice as published in the  
365 newspaper, accompanied by the warning statement described in  
366 paragraph (b), shall be deemed sufficient notice.

367 (2) (a) In addition to the notice provided in subsection  
368 (1), for property that was not classified as homestead property  
369 on the most recent assessment roll prior to the tax deed  
370 application, the sheriff of the county in which the legal  
371 titleholder resides shall, at least 20 days prior to the date of  
372 sale, notify the legal titleholder of record of the property on  
373 which the tax certificate is outstanding. The original notice  
374 and sufficient copies shall be prepared by the clerk and  
375 provided to the sheriff. Such notice shall be served as  
376 specified in chapter 48; if the sheriff is unable to make  
377 service, he or she shall post a copy of the notice in a  
378 conspicuous place at the legal titleholder's last known address.  
379 The inability of the sheriff to serve notice on the legal  
380 titleholder shall not affect the validity of the tax deed issued  
381 pursuant to the notice. A legal titleholder of record who  
382 resides outside the state may be notified by the clerk as  
383 provided in subsection (1). The notice shall be in substantially  
384 the following form:

385 WARNING

386  
387 There are unpaid taxes on the property which you own. Such  
388 property will be sold at public auction notwithstanding its



389 classification as homestead property, if applicable. The  
390 property will be sold at public auction on ...(date)... unless  
391 the back taxes are paid. To make arrangements for payment, or to  
392 receive further information, contact the clerk of court at  
393 ...(address)..., ...(telephone number)....

394  
395 In addition, if the legal titleholder does not reside in the  
396 county in which the property to be sold is located, a copy of  
397 such notice shall be posted in a conspicuous place on the  
398 property by the sheriff of the county in which the property is  
399 located. However, no posting of notice shall be required if the  
400 property to be sold is classified for assessment purposes,  
401 according to use classifications established by the department,  
402 as nonagricultural acreage or vacant land.

403 (b) In addition to the notice provided in subsection (1),  
404 for property classified as homestead property on the most recent  
405 assessment roll prior to the tax deed application, the sheriff  
406 of the county in which the legal titleholder resides shall, at  
407 least 45 days prior to the date of sale, provide notice that a  
408 tax certificate is outstanding on such homestead property to the  
409 legal titleholder of record. The original notice and sufficient  
410 copies shall be prepared by the clerk of the circuit court and  
411 provided to the sheriff. Such notice shall be served as provided  
412 in chapter 48. If unable to make service, the sheriff shall post  
413 a copy of the notice in a conspicuous place at the homestead  
414 property address. The return of service shall indicate, in  
415 addition to the details of service, whether the residence exists  
416 and whether the residence appears to be occupied. The inability  
417 of the sheriff to serve notice on the legal titleholder of



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418 homestead property subject to an outstanding tax certificate  
419 does not affect the validity of a tax deed issued on such  
420 property pursuant to the notice. The notice shall be in  
421 substantially the following form:

422 WARNING

423  
424 There are unpaid taxes on the homestead property you  
425 own. Such property will be sold at public auction on  
426 (date), unless the back taxes are paid,  
427 notwithstanding its classification as homestead  
428 property. To make arrangements for payment or to  
429 receive further information, contact the clerk of the  
430 court immediately at (address), (telephone number).

431  
432 (c) ~~(b)~~ In addition to the notice provided in subsection  
433 (1), the clerk shall notify by certified mail with return  
434 receipt requested, or by registered mail if the notice is to be  
435 sent outside the continental United States, the persons listed  
436 in the tax collector's statement pursuant to s. 197.502(4)(h)  
437 and to the tax deed applicant that application for a tax deed  
438 has been made. Such notice shall be mailed at least 20 days  
439 prior to the date of sale. If no address is listed in the tax  
440 collector's statement, then no notice shall be required.  
441 Enclosed with the copy of the notice shall be a statement in  
442 substantially the following form:

443 WARNING

444  
445 There are unpaid taxes on property contiguous to your  
446 property. The property with the unpaid taxes will be





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447 sold at auction on ...(date)... unless the back taxes  
448 are paid. To make payment, or to receive further  
449 information about the purchase of the property,  
450 contact the clerk of court immediately at  
451 ...(address)..., ...(telephone number)....  
452

453 Neither the failure of the tax collector to include the list of  
454 contiguous property owners pursuant to s. 197.502(4)(h) in his  
455 or her statement to the clerk nor the failure of the clerk to  
456 mail this notice to any or all of the persons listed in the tax  
457 collector's statement pursuant to s. 197.502(4)(h) shall be a  
458 basis to challenge the validity of the tax deed issued pursuant  
459 to any notice under this section.

460 (3) Nothing in this chapter shall be construed to prevent  
461 the tax collector, or any other public official, in his or her  
462 discretion from giving additional notice in any form concerning  
463 tax certificates and tax sales beyond the minimum requirements  
464 of this chapter.  
465

466 ===== T I T L E A M E N D M E N T =====

467 And the title is amended as follows:

468 Delete lines 2514 - 2528

469 and insert:

470 197.482, 197.492, 197.552, and 197.582, F.S.; revising,  
471 updating, and consolidating provisions of chapter 197, F.S.,  
472 relating to definitions, tax collectors, lien of taxes, returns  
473 and assessments, unpaid or omitted taxes, discounts, interest  
474 rates, Department of Revenue responsibilities, tax bills,  
475 judicial sales, prepayment of taxes, assessment rolls, duties of



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476 tax collectors, tax notices, delinquent taxes, lienholders,  
477 special assessments, non-ad valorem assessments, tax payments,  
478 distribution of taxes, advertisements of property with  
479 delinquent taxes, attachment, delinquent personal property  
480 taxes, sales of property, tax certificates, tax deeds, and tax  
481 sales; amending s. 197.502, F.S.; revising provisions relating  
482 to applications for tax deeds; providing notice requirements;  
483 providing payment requirements; authorizing the tax collector to  
484 charge a fee to cover the costs to the tax collector for  
485 electronic tax deed programs or services; authorizing the tax  
486 collector to charge the county a fee for tax deed applications;  
487 deleting opening bid requirements for the sale of tax deeds on  
488 homestead property when the applicant is holder of a tax sale  
489 certificate; amending s. 197.542, F.S., deleting bid  
490 requirements relating to the purchase of homestead property at  
491 public auction; amending s. 197.522, F.S., providing notice  
492 requirements for the sale of homestead property due to  
493 nonpayment of taxes; creating s. 197.146, F.S.; authorizing tax