

By Senator Altman

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1 A bill to be entitled
2 An act relating to tax collections, sales, and liens;
3 amending ss. 197.102, 197.122, 197.123, 197.162,
4 197.172, 197.182, 197.222, 197.2301, 197.322, 197.332,
5 197.343, 197.344, 197.3635, 197.373, 197.402, 197.403,
6 197.413, 197.414, 197.4155, 197.416, 197.417, 197.432,
7 197.4325, 197.442, 197.443, 197.462, 197.472, 197.473,
8 197.482, 197.492, 197.502, 197.542, 197.552, and
9 197.582, F.S.; revising, updating, and consolidating
10 provisions of chapter 197, F.S., relating to
11 definitions, tax collectors, lien of taxes, returns
12 and assessments, unpaid or omitted taxes, discounts,
13 interest rates, Department of Revenue
14 responsibilities, tax bills, judicial sales,
15 prepayment of taxes, assessment rolls, duties of tax
16 collectors, tax notices, delinquent taxes,
17 lienholders, special assessments, non-ad valorem
18 assessments, tax payments, distribution of taxes,
19 advertisements of property with delinquent taxes,
20 attachment, delinquent personal property taxes, sales
21 of property, tax certificates, tax deeds, and tax
22 sales; creating s. 197.146, F.S.; authorizing tax
23 collectors to issue certificates of correction to tax
24 rolls and outstanding delinquent taxes for
25 uncollectable personal property accounts; requiring
26 the tax collector to notify the property appraiser;
27 providing construction; creating ss. 197.2421 and
28 197.2423, F.S., renumbering and amending ss. 197.253,
29 197.303, and 197.3071, F.S., and amending ss. 197.243,

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30 197.252, 197.254, 197.262, 197.263, 197.272, 197.282,
31 197.292, 197.301, and 197.312, F.S.; revising,
32 updating, and consolidating provisions of chapter 197,
33 F.S., relating to deferral of tax payments for real
34 property, homestead property, recreational and
35 commercial working waterfront property, and affordable
36 rental property; creating s. 197.4725, F.S.; providing
37 authorization and requirements for purchase of county-
38 held tax certificates; specifying required amounts to
39 be paid; providing for fees; providing for electronic
40 services; amending ss. 192.0105, 194.011, and 194.013,
41 F.S.; correcting cross-references; repealing s.
42 197.202, F.S., relating to destruction of 20-year-old
43 tax receipts; repealing s. 197.242, F.S., relating to
44 a short title; repealing ss. 197.304, 197.3041,
45 197.3042, 197.3043, 197.3044, 197.3045, 197.3046,
46 197.3047, 197.307, 197.3072, 197.3073, 197.3074,
47 197.3075, 197.3076, 197.3077, 197.3078, and 197.3079,
48 F.S., relating to deferrals of tax payments; repealing
49 s. 197.433, F.S., relating to duplicate certificates;
50 providing an effective date.

51
52 Be It Enacted by the Legislature of the State of Florida:

53
54 Section 1. Section 197.102, Florida Statutes, is amended to
55 read:

56 197.102 Definitions.—As used in this chapter, the following
57 definitions apply, unless the context clearly requires
58 otherwise:

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59 (1) "Department," unless otherwise specified, means the
60 Department of Revenue.

61 (2) "Omitted taxes" means those taxes which have not been
62 extended on the tax roll against a parcel of property after the
63 property has been placed upon the list of lands available for
64 taxes pursuant to s. 197.502.

65 (3) "Proxy bidding" means a method of bidding by which a
66 bidder authorizes an agent, whether an individual or an
67 electronic agent, to place bids on his or her behalf.

68 (4) "Random number generator" means a computational device
69 designed to generate a sequence of numbers that lack any pattern
70 and is used to resolve a tie when multiple bidders have bid the
71 same lowest amount by assigning a number to each of the tied
72 bidders and randomly determining which one of those numbers is
73 the winner.

74 (5)~~(3)~~ "Tax certificate" means a paper or electronic legal
75 document, representing unpaid delinquent real property taxes,
76 non-ad valorem assessments, including special assessments,
77 interest, and related costs and charges, issued in accordance
78 with this chapter against a specific parcel of real property and
79 becoming a first lien thereon, superior to all other liens,
80 except as provided by s. 197.573(2).

81 (6)~~(4)~~ "Tax notice" means the paper or electronic tax bill
82 sent to taxpayers for payment of any taxes or special
83 assessments collected pursuant to this chapter, or the bill sent
84 to taxpayers for payment of the total of ad valorem taxes and
85 non-ad valorem assessments collected pursuant to s. 197.3632.

86 (7)~~(5)~~ "Tax receipt" means the paid tax notice.

87 (8)~~(6)~~ "Tax rolls" and "assessment rolls" are synonymous

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88 and mean the rolls prepared by the property appraiser pursuant
89 to chapter 193 and certified pursuant to s. 193.122.

90 (9)~~(7)~~ However, when a local government uses the method set
91 forth in s. 197.3632, the following definitions shall apply:

92 (a) "Ad valorem tax roll" means the roll prepared by the
93 property appraiser and certified to the tax collector for
94 collection.

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

98 Section 2. Section 197.122, Florida Statutes, is amended to
99 read:

100 197.122 Lien of taxes; ~~dates~~; application.-

101 (1) All taxes imposed pursuant to the State Constitution
102 and laws of this state shall be a first lien, superior to all
103 other liens, on any property against which the taxes have been
104 assessed and shall continue in full force from January 1 of the
105 year the taxes were levied until discharged by payment or until
106 barred under chapter 95. If All personal property tax liens, to
107 ~~the extent that~~ the property to which the lien applies cannot be
108 located in the county or ~~to the extent that~~ the sale of the
109 property is insufficient to pay all delinquent taxes, interest,
110 fees, and costs due, a personal property tax lien shall apply ~~be~~
111 ~~liens~~ against all other personal property of the taxpayer in the
112 county. However, a lien ~~such liens~~ against other personal
113 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
114 has been sold, and is ~~such liens~~ against other personal property
115 ~~shall be~~ subordinate to any valid prior or subsequent liens
116 against such other property. An ~~No~~ act of omission or commission

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117 on the part of a ~~any~~ property appraiser, tax collector, board of
 118 county commissioners, clerk of the circuit court, or county
 119 comptroller, or their deputies or assistants, or newspaper in
 120 which an ~~any~~ advertisement of sale may be published does not
 121 ~~shall operate to~~ defeat the payment of taxes, interest, fees,
 122 and costs due and; ~~but any acts of omission or commission~~ may be
 123 corrected at any time by the ~~officer or~~ party responsible ~~for~~
 124 ~~them~~ in the same ~~like~~ manner as provided by law for performing
 125 acts in the first place. ~~and~~ When so corrected, they shall be
 126 considered ~~construed as~~ valid ab initio and do not ~~shall in no~~
 127 ~~way affect any process by law for the enforcement of the~~
 128 collection of the ~~any~~ tax. All owners of property are ~~shall be~~
 129 held to know that taxes are due and payable annually and are
 130 responsible for ~~charged with the duty of~~ ascertaining the amount
 131 of current and delinquent taxes and paying them before April 1
 132 of the year following the year in which taxes are assessed. A ~~No~~
 133 sale or conveyance of real or personal property for nonpayment
 134 of taxes may not ~~shall~~ be held invalid except upon proof that:

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

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

138 (c) The real property was ~~had been~~ redeemed before
 139 recording ~~the execution and delivery of~~ a deed based upon a
 140 certificate issued for nonpayment of taxes.

141 (2) A lien created through the sale of a tax certificate
 142 may not be foreclosed or enforced in any manner except as
 143 prescribed in this chapter.

144 (3) A property appraiser shall ~~may also~~ correct a material
 145 mistake of fact relating to an essential condition of the

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146 subject property to reduce an assessment that ~~if to do so~~
147 requires only the exercise of judgment as to the effect of the
148 mistake of fact on the assessed or taxable value ~~of that mistake~~
149 ~~of fact~~.

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

153 1. Environmental restrictions, zoning restrictions, or
154 restrictions on permissible use;

155 2. Acreage;

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

158 4. Access to usable land;

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

162 6. Depreciation of the property that was based on a latent
163 defect of the property which existed but was not readily
164 discernible by inspection on January 1, but not depreciation
165 ~~resulting~~ from any other cause.

166 (b) The material mistake of fact must ~~may~~ be corrected by
167 the property appraiser, in the same ~~like~~ manner as provided by
168 law for performing the act in the first place, only within 1
169 year after the approval of the tax roll pursuant to s. 193.1142,
170 and, if ~~when so~~ corrected, ~~the act~~ becomes valid ab initio and
171 does not affect ~~in no way affects any process by law for the~~
172 ~~enforcement of~~ the collection of the any tax. If the ~~such a~~
173 correction results in a refund of taxes paid on the basis of an
174 erroneous assessment included ~~contained~~ on the current year's

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175 tax roll for years beginning January 1, 1999, or later, the
176 property appraiser, ~~at his or her option,~~ may request ~~that~~ the
177 department to pass upon the refund request pursuant to s.
178 197.182 or may submit the correction and refund order directly
179 to the tax collector ~~for action~~ in accordance with the notice
180 provisions of s. 197.182(2). Corrections to tax rolls for prior
181 years which ~~would~~ result in refunds must be made pursuant to s.
182 197.182.

183 Section 3. Section 197.123, Florida Statutes, is amended to
184 read:

185 197.123 Correcting Erroneous returns; notification of
186 property appraiser.—If a ~~any~~ tax collector has reason to believe
187 that a ~~any~~ taxpayer has filed an erroneous or incomplete
188 statement of her or his personal property or has not disclosed
189 ~~returned the full amount of all of~~ her or his property subject
190 to taxation, the collector shall notify the property appraiser
191 of the erroneous or incomplete statement.

192 Section 4. Section 197.146, Florida Statutes, is created to
193 read:

194 197.146 Uncollectable personal property taxes; correction
195 of tax roll.—A tax collector who determines that a tangible
196 personal property account is uncollectable may issue a
197 certificate of correction for the current tax roll and any
198 outstanding delinquent taxes. The tax collector shall notify the
199 property appraiser that the account is invalid, and the
200 assessment shall not be certified for a future tax roll. An
201 uncollectable account includes, but is not limited to, an
202 account on property that was originally assessed but cannot be
203 found to seize and sell for the payment of taxes and includes

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204 other personal property of the owner as authorized by s.
205 197.413(8) and (9).

206 Section 5. Section 197.162, Florida Statutes, is amended to
207 read:

208 197.162 Tax discount payment periods ~~Discounts; amount and~~
209 ~~time.~~

210 (1) For ~~On~~ all taxes assessed on the county tax rolls and
211 collected by the county tax collector, discounts for payments
212 made prior to delinquency ~~early payment thereof~~ shall be at the
213 rate of 4 percent in the month of November or at any time within
214 30 days after the mailing of the original tax notice; 3 percent
215 in the following month of December; 2 percent in the following
216 month of January; 1 percent in the following month of February;
217 and zero percent in the following month of March or within 30
218 days prior to the date of delinquency if the date of delinquency
219 is after April 1.

220 (2) If ~~When~~ a taxpayer makes a request to have the original
221 tax notice corrected, the discount rate for early payment
222 applicable at the time of the request ~~for correction is made~~
223 shall apply for 30 days after the mailing of the corrected tax
224 notice.

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

229 (4) If the ~~For the purposes of this section, when a~~
230 discount period ends on a Saturday, Sunday, or legal holiday,
231 the discount period, including the zero-percent period, shall be
232 extended to the next working day, if payment is delivered to the

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233 a designated collection office of the tax collector.

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

236 197.172 Interest rate; calculation and minimum.—

237 (2) The maximum rate of interest on a tax certificate shall
 238 be 18 percent per year; however, a tax certificate shall not
 239 bear interest nor shall the mandatory charge as provided by s.
 240 197.472(2) be levied during the 60-day period of time from the
 241 date of delinquency, except the 3 percent mandatory charge under
 242 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
 243 ~~shall bear interest nor shall the mandatory charge as provided~~
 244 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
 245 ~~provided herein, except as to those tax certificates upon which~~
 246 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
 247 ~~been collected and paid.~~

248 (4) Interest shall be calculated ~~Except as provided in s.~~
 249 ~~197.262 with regard to deferred payment tax certificates,~~
 250 ~~interest to be accrued pursuant to this chapter shall be~~
 251 ~~calculated monthly~~ from the first day of each month.

252 Section 7. Subsections (1), (2), and (3) of section
 253 197.182, Florida Statutes, are amended to read:

254 197.182 Department of Revenue to pass upon and order
 255 refunds.—

256 (1) (a) Except as provided in paragraphs ~~paragraph~~ (b), (c),
 257 and (d), the department shall pass upon and order refunds when
 258 payment of taxes assessed on the county tax rolls has been made
 259 voluntarily or involuntarily under any of the following
 260 circumstances:

261 1. When an overpayment has been made.

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

263 3. When a bona fide controversy exists between the tax
264 collector and the taxpayer as to the liability of the taxpayer
265 for the payment of the tax claimed to be due, the taxpayer pays
266 the amount claimed by the tax collector to be due, and it is
267 finally adjudged by a court of competent jurisdiction that the
268 taxpayer was not liable for the payment of the tax or any part
269 thereof.

270 4. When a payment has been made in error by a taxpayer to
271 the tax collector, if, within 24 months of the date of the
272 erroneous payment and prior to any transfer of the assessed
273 property to a third party for consideration, the party seeking a
274 refund makes demand for reimbursement of the erroneous payment
275 upon the owner of the property on which the taxes were
276 erroneously paid and reimbursement of the erroneous payment is
277 not received within 45 days after such demand. The demand for
278 reimbursement shall be sent by certified mail, return receipt
279 requested, and a copy thereof shall be sent to the tax
280 collector. If the payment was made in error by the taxpayer
281 because of an error in the tax notice sent to the taxpayer,
282 refund must be made as provided in paragraph (d) ~~subparagraph~~
283 ~~(b)2~~.

284 5. When any payment has been made for tax certificates that
285 are subsequently corrected or are subsequently determined to be
286 void under s. 197.443.

287 ~~(b)1. These~~ Refunds that have been ordered by a court and
288 ~~these~~ refunds that do not result from changes made in the
289 assessed value on a tax roll certified to the tax collector
290 shall be made directly by the tax collector without order from

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291 the department and shall be made from undistributed funds
292 without approval of the various taxing authorities.

293 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
294 retained by the tax collector unless a written claim for a
295 refund is received from the taxpayer. Overpayments over \$10 ~~\$5~~
296 resulting from taxpayer error, if determined within 24 months
297 ~~the 4-year period of limitation~~, shall ~~are to~~ be automatically
298 refunded to the taxpayer. Such refunds do not require approval
299 from the department.

300 (d)2. ~~If when~~ a payment has been made in error by a
301 taxpayer ~~to the tax collector~~ because of an error in the tax
302 notice sent to the taxpayer, refund must be made directly by the
303 tax collector and does not require approval from the department.
304 At the request of the taxpayer, the amount paid in error may be
305 applied by the tax collector to the taxes for which the taxpayer
306 is ~~actually~~ liable.

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

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

315 (g) ~~(e)~~ If funds are available from current receipts and,
316 subject to subsection (3) and, ~~if~~ a refund is approved, the
317 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
318 after a claim for refund is made, unless the tax collector,
319 property appraiser, or department states good cause for

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320 remitting the refund after that date. The times stated in this
321 paragraph and paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory
322 and may be extended by a maximum of an additional 60 days if
323 good cause is stated.

324 (h) ~~(f)~~ If the taxpayer contacts the property appraiser
325 first, the property appraiser shall refer the taxpayer to the
326 tax collector.

327 (i) ~~(g)~~ If a correction to the roll by the property
328 appraiser is required as a condition for the refund, the tax
329 collector shall, within 30 days, advise the property appraiser
330 of the taxpayer's application for a refund and forward the
331 application to the property appraiser.

332 (j) ~~(h)~~ The property appraiser has 30 days after receipt of
333 the form from the tax collector to correct the roll if a
334 correction is permissible by law. By the end of ~~After~~ the 30-day
335 period ~~30 days~~, the property appraiser shall ~~immediately~~ advise
336 the tax collector in writing whether or not the roll has been
337 corrected, stating the reasons why the roll was corrected or not
338 corrected.

339 (k) ~~(i)~~ If the refund requires ~~is not one that can be~~
340 ~~directly acted upon by the tax collector, for which~~ an order
341 from the department ~~is required~~, the tax collector shall forward
342 the claim for refund to the department upon receipt of the
343 correction from the property appraiser or 30 days after the
344 claim for refund, whichever occurs first. This provision does
345 not apply to corrections resulting in refunds of less than
346 \$2,500 ~~\$400~~, which the tax collector shall make directly~~7~~
347 without order from the department~~7~~ ~~and~~ from undistributed funds~~7~~
348 ~~and may make~~ without approval of the various taxing authorities.

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

353 (m)~~(k)~~ Subject to and after meeting the requirements of s.
354 194.171 and this section, an action to contest a denial of
355 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
356 the date the tax collector mails ~~issues~~ the denial to the
357 taxpayer, ~~which notice must be sent by certified mail, or 4~~
358 ~~years after January 1 of the year for which the taxes were paid,~~
359 ~~whichever is later.~~

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

363 (2)~~(a)~~ If ~~When~~ the department orders a refund, the
364 department ~~it~~ shall forward a copy of its order to the tax
365 collector who shall ~~then~~ determine the pro rata share due by
366 each taxing authority. The tax collector shall make the refund
367 from undistributed funds held for that taxing authority and
368 shall identify such refund as a reduction in the next
369 distribution. If there are insufficient undistributed funds for
370 the refund, the tax collector shall notify the taxing authority
371 of the shortfall. The taxing authority shall: ~~and certify to the~~
372 ~~county, the district school board, each municipality, and the~~
373 ~~governing body of each taxing district, their pro rata shares of~~
374 ~~such refund, the reason for the refund, and the date the refund~~
375 ~~was ordered by the department.~~

376 ~~(b) The board of county commissioners, the district school~~
377 ~~board, each municipality, and the governing body of each taxing~~

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378 ~~district shall comply with the order of the department in the~~
379 ~~following manner:~~

380 ~~1. Authorize the tax collector to make refund from~~
381 ~~undistributed funds held for that taxing authority by the tax~~
382 ~~collector;~~

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

386 ~~(b)3.~~ Notify the tax collector that the taxing authority
387 does not have funds currently available and provide for the
388 payment of the refund in its budget for the ensuing year ~~funds~~
389 ~~for the payment of the refund.~~

390 (3) A refund ordered by the department pursuant to this
391 section shall be made by the tax collector in one aggregate
392 amount composed of all the pro rata shares of the several taxing
393 authorities concerned, except that a partial refund is allowed
394 when one or more of the taxing authorities concerned do not have
395 funds currently available to pay their pro rata shares of the
396 refund and this would cause an unreasonable delay in the total
397 refund. A statement by the tax collector explaining the refund
398 shall accompany the refund payment. When taxes become delinquent
399 as a result of a refund pursuant to subparagraph (1) (a)4. or
400 paragraph (1) (d) ~~subparagraph (1) (b)2.~~, the tax collector shall
401 notify the property owner that the taxes have become delinquent
402 and that a tax certificate will be sold if the taxes are not
403 paid within 30 days after the date of delinquency.

404 Section 8. Subsections (1), (3), and (5) of section
405 197.222, Florida Statutes, are amended to read:

406 197.222 Prepayment of estimated tax by installment method.-

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407 (1) Taxes collected pursuant to this chapter may be prepaid
408 in installments as provided in this section. A taxpayer may
409 elect to prepay by installments for each tax notice for ~~with~~
410 taxes estimated to be more than \$100. A taxpayer who elects to
411 prepay ~~taxes~~ shall make payments based upon an estimated tax
412 equal to the actual taxes levied upon the subject property in
413 the prior year. To prepay by installments, the ~~Such~~ taxpayer
414 shall complete and file an application for each tax notice ~~to~~
415 ~~prepay such taxes by installment~~ with the tax collector on or
416 before April 30 ~~prior to May 1~~ of the year in which the taxpayer
417 elects to prepay the taxes ~~in installments pursuant to this~~
418 ~~section. The application shall be made on forms supplied by the~~
419 ~~department and provided to the taxpayer by the tax collector.~~
420 After submission of an initial application, a taxpayer is ~~shall~~
421 not ~~be~~ required to submit additional annual applications as long
422 as he or she continues to elect to prepay taxes in installments
423 ~~pursuant to this section.~~ However, if in any year the taxpayer
424 does not so elect, reapplication is ~~shall be~~ required for a
425 subsequent election ~~to do so~~. Installment payments shall be made
426 according to the following schedule:

427 (a) The first payment of one-quarter of the total amount of
428 estimated taxes due must ~~shall~~ be made by ~~not later than~~ June 30
429 of the year in which the taxes are assessed. A 6-percent
430 discount applied against the amount of the installment shall be
431 granted for such payment. The tax collector may accept a late
432 payment of the first installment through July 31, and the ~~under~~
433 ~~this paragraph within 30 days after June 30; such~~ late payment
434 must be accompanied by a penalty of 5 percent of the amount of
435 the installment due.

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

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

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

453 (e) ~~If For purposes of this section,~~ when an installment
454 due date falls on a Saturday, Sunday, or legal holiday, the due
455 date for the installment is ~~shall be~~ the next working day, if
456 the installment payment is delivered to a designated collection
457 office of the tax collector. Taxpayers making such payment shall
458 be entitled to the applicable discount rate authorized in this
459 section.

460 (3) Upon receiving a taxpayer's application for
461 participation in the prepayment installment plan, and ~~the tax~~
462 ~~collector shall mail to the taxpayer a statement of the~~
463 ~~taxpayer's estimated tax liability which shall be equal to the~~
464 ~~actual taxes levied on the subject property in the preceding~~

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465 ~~year; such statement shall indicate the amount of each quarterly~~
466 ~~installment after application of the discount rates provided in~~
467 ~~this section, and a payment schedule, based upon the schedule~~
468 ~~provided in this section and furnished by the department. for~~
469 ~~those taxpayers who participated in the prepayment installment~~
470 ~~plan for the previous year and who are not required to reapply,~~
471 ~~the tax collector shall send, in the same manner as described in~~
472 ~~s. 197.322(3), a quarterly statement with the discount rates~~
473 ~~provided in this section according to the payment schedule~~
474 ~~provided by the department the statement shall be mailed by June~~
475 ~~1. During the first month that the tax roll is open for payment~~
476 ~~of taxes, the tax collector shall mail to the taxpayer a~~
477 ~~statement which shows the amount of the remaining installment~~
478 ~~payments to be made after application of the discount rates~~
479 ~~provided in this section. The postage or cost of electronic~~
480 ~~mailing shall be paid out of the general fund of the county,~~
481 ~~upon statement thereof by the tax collector.~~

482 (5) Notice of the right to prepay taxes pursuant to this
483 section shall be provided with the notice of taxes. ~~The Such~~
484 notice shall inform the taxpayer of the right to prepay taxes in
485 installments, ~~and~~ that application forms can be obtained from
486 the tax collector, and ~~shall state~~ that reapplication is not
487 necessary if the taxpayer participated in the prepayment
488 installment plan for the previous year. The application forms
489 shall be provided ~~by the department and shall be mailed~~ by the
490 tax collector to those taxpayers requesting an application.

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

493 197.2301 Payment of taxes prior to certified roll

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494 procedure.-

495 (3) Immediately upon receipt of the property appraiser's
 496 certification under subsection (2), the tax collector shall
 497 publish a notice ~~cause to be published~~ in a newspaper of general
 498 circulation in the county ~~and shall prominently post at the~~
 499 ~~courthouse door a notice~~ that the tax roll will not be certified
 500 for collection before ~~prior to~~ January 1 and that payments of
 501 estimated taxes may be made ~~will be allowed~~ by ~~those~~ taxpayers
 502 who submit tender payment to the collector on or before December
 503 31.

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

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

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

515 Section 10. Section 197.2421, Florida Statutes, is created
 516 to read:

517 197.2421 Property tax deferral.-

518 (1) When a property owner applies for a property tax
 519 deferral and meets the criteria established in this chapter, the
 520 tax collector shall approve the deferral of such ad valorem
 521 taxes and non-ad valorem assessments as is allowed under this
 522 chapter.

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523 (2) Authorized property tax deferral programs are:

524 (a) Homestead tax deferral.

525 (b) Recreational and commercial working waterfront
526 deferral.

527 (c) Affordable rental housing deferral.

528 (3) Ad valorem taxes, non-ad valorem assessments, and
529 interest deferred pursuant to this chapter shall constitute a
530 prior lien and shall attach to the property in the same manner
531 as other tax liens. Deferred taxes, assessments, and interest,
532 however, shall be due, payable, and delinquent as provided in
533 this chapter.

534 Section 11. Section 197.2423, Florida Statutes, is created
535 to read:

536 197.2423 Application for property tax deferral;
537 determination of approval or denial by tax collector.-

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

542 (2) Each applicant shall demonstrate compliance with the
543 requirements of this section.

544 (3) The application for deferral shall be made upon a form
545 provided by the tax collector. The tax collector may require the
546 applicant to submit other evidence and documentation deemed
547 necessary in considering the application. The application form
548 shall advise the applicant:

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

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

551 (c) Of the conditions under which deferred taxes,

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552 assessments, and interest become due, payable, and delinquent.

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

555 (4) Each application shall include a list of all
556 outstanding liens on the property and the current value of each
557 lien.

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

563 (6) The tax collector shall consider each annual
564 application for a tax deferral within 45 days after the
565 application is filed or as soon as practicable thereafter. The
566 tax collector shall exercise reasonable discretion based upon
567 applicable information available under this section. A tax
568 collector who finds that the applicant is entitled to the tax
569 deferral shall approve the application and maintain the deferral
570 records until the tax lien is satisfied.

571 (7) For approved deferrals, the date used in determining
572 taxes due, net of discounts for early payment as provided in s.
573 197.162, is the date the tax collector received the application
574 for tax deferral.

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

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

578 (a) The total amount of deferred taxes, non-ad valorem
579 assessments, and interest, plus the total amount of all other
580 unsatisfied liens on the property, exceeds 85 percent of the

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581 just value of the property; or

582 (b) The primary mortgage financing on the property is for
 583 an amount that exceeds 70 percent of the just value of the
 584 property.

585 (10) A tax collector who finds that the applicant is not
 586 entitled to the deferral shall send a notice of disapproval
 587 within 45 days after the date the application is filed, citing
 588 the reason for disapproval. The original notice of disapproval
 589 sent to the applicant shall advise the applicant of the right to
 590 appeal the decision to the value adjustment board and shall
 591 inform the applicant of the procedure for filing such an appeal.

592 Section 12. Section 197.253, Florida Statutes, is
 593 renumbered as section 197.2425, Florida Statutes, and amended to
 594 read:

595 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral
 596 application. ~~An appeal of a denied tax deferral must be~~
 597 submitted by the property owner

598 ~~(1) The application for deferral shall be made upon a form~~
 599 ~~prescribed by the department and furnished by the county tax~~
 600 ~~collector. The application form shall be signed upon oath by the~~
 601 ~~applicant before an officer authorized by the state to~~
 602 ~~administer oaths. The tax collector may, in his or her~~
 603 ~~discretion, require the applicant to submit such other evidence~~
 604 ~~and documentation as deemed necessary by the tax collector in~~
 605 ~~considering the application. The application form shall advise~~
 606 ~~the applicant of the manner in which interest is computed. Each~~
 607 ~~application form shall contain an explanation of the conditions~~
 608 ~~to be met for approval and the conditions under which deferred~~
 609 ~~taxes and interest become due, payable, and delinquent. Each~~

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610 ~~application shall clearly state that all deferrals pursuant to~~
611 ~~this act shall constitute a lien on the applicant's homestead.~~

612 ~~(2) (a) The tax collector shall consider each annual~~
613 ~~application for homestead tax deferral within 30 days of the day~~
614 ~~the application is filed or as soon as practicable thereafter. A~~
615 ~~tax collector who finds that the applicant is entitled to the~~
616 ~~tax deferral shall approve the application and file the~~
617 ~~application in the permanent records. A tax collector who finds~~
618 ~~the applicant is not entitled to the deferral shall send a~~
619 ~~notice of disapproval within 30 days of the filing of the~~
620 ~~application, giving reasons therefor to the applicant, either by~~
621 ~~personal delivery or by registered mail to the mailing address~~
622 ~~given by the applicant and shall make return in the manner in~~
623 ~~which such notice was served upon the applicant upon the~~
624 ~~original notice thereof and file among the permanent records of~~
625 ~~the tax collector's office. The original notice of disapproval~~
626 ~~sent to the applicant shall advise the applicant of the right to~~
627 ~~appeal the decision of the tax collector to the value adjustment~~
628 ~~board and shall inform the applicant of the procedure for filing~~
629 ~~such an appeal.~~

630 ~~(b) Appeals of the decision of the tax collector to the~~
631 ~~value adjustment board shall be in writing on a form prescribed~~
632 ~~by the department and furnished by the tax collector. The Such~~
633 ~~appeal must shall be filed with the value adjustment board~~
634 ~~within 30 ~~20~~ days after the applicant's receipt of the notice of~~
635 ~~disapproval and the value adjustment board shall approve or~~
636 ~~disapprove the appeal within 30 days after receiving the appeal.~~
637 ~~The value adjustment board shall review the application and the~~
638 ~~evidence presented to the tax collector upon which the applicant~~

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639 ~~based his or her claim for tax deferral~~ and, at the election of
640 the applicant, shall hear the applicant in person, or by agent
641 on the applicant's behalf, on his or her right to ~~homestead~~ tax
642 deferral. The value adjustment board shall reverse the decision
643 of the tax collector and grant a homestead tax deferral ~~to the~~
644 ~~applicant~~, if in its judgment the applicant is entitled to the
645 tax deferral thereto, or shall affirm the decision of the tax
646 collector. An ~~Such~~ action by ~~of~~ the value adjustment board is
647 ~~shall be~~ final unless the applicant or tax collector files a de
648 novo proceeding for a declaratory judgment or other appropriate
649 proceeding in the circuit court of the county in which the
650 property is located ~~or other lienholder~~, within 15 days after
651 ~~from~~ the date of disapproval ~~of the application by the board~~,
652 ~~files in the circuit court of the county in which the property~~
653 ~~is located~~, a proceeding for a declaratory judgment or other
654 appropriate proceeding.

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

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

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

667 ~~(6) The tax collector shall notify the property appraiser~~

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668 ~~in writing of those parcels for which taxes have been deferred.~~

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

672 Section 13. Section 197.243, Florida Statutes, is amended
673 to read:

674 197.243 Definitions relating to homestead property tax
675 deferral Act.—

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

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

683 Section 14. Section 197.252, Florida Statutes, is amended
684 to read:

685 197.252 Homestead tax deferral.—

686 (1) Any person who is entitled to claim homestead tax
687 exemption under the provisions of s. 196.031(1) may apply elect
688 to defer payment of a portion of the combined total of the ad
689 valorem taxes and any non-ad valorem assessments ~~which would be~~
690 ~~covered by a tax certificate sold under this chapter levied on~~
691 ~~that person's homestead by filing an annual application for tax~~
692 ~~deferral with the county tax collector on or before January 31~~
693 ~~following the year in which the taxes and non-ad valorem~~
694 ~~assessments are assessed.~~ Any applicant who is entitled to
695 receive the homestead tax exemption but has waived it for any
696 reason shall furnish, ~~with the application for tax deferral,~~ a

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697 certificate of eligibility to receive the exemption. Such
698 certificate shall be prepared by the county property appraiser
699 upon request of the taxpayer. ~~It shall be the burden of each~~
700 ~~applicant to affirmatively demonstrate compliance with the~~
701 ~~requirements of this section.~~

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

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

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

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

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

715 b. Is less than the designated amount for the additional
716 homestead exemption pursuant to s. 196.075 and the applicant is
717 65 years of age or older. If any such applicant's household
718 income for the prior calendar year is less than \$10,000,
719 ~~approval of such application shall defer such ad valorem taxes~~
720 ~~plus non-ad valorem assessments in their entirety.~~

721 ~~(b) If the applicant is 65 years of age or older, approval~~
722 ~~of the application shall defer that portion of the ad valorem~~
723 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
724 ~~the applicant's household income for the prior calendar year. If~~
725 ~~any applicant's household income for the prior calendar year is~~

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726 ~~less than \$10,000, or is less than the amount of the household~~
727 ~~income designated for the additional homestead exemption~~
728 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~
729 ~~elder, approval of the application shall defer the ad valorem~~
730 ~~taxes plus non-ad valorem assessments in their entirety.~~

731 (b) ~~(e)~~ The household income of an applicant who applies for
732 a tax deferral before the end of the calendar year in which the
733 taxes and non-ad valorem assessments are assessed shall be for
734 the current year, adjusted to reflect estimated income for the
735 full calendar year period. The estimate of a full year's
736 household income shall be made by multiplying the household
737 income received to the date of application by a fraction, the
738 numerator being 365 and the denominator being the number of days
739 expired in the calendar year to the date of application.

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

744 ~~(a) If the total amount of deferred taxes, non-ad valorem~~
745 ~~assessments, and interest plus the total amount of all other~~
746 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~
747 ~~assessed value of the homestead, or~~

748 ~~(b) If the primary mortgage financing on the homestead is~~
749 ~~for an amount which exceeds 70 percent of the assessed value of~~
750 ~~the homestead.~~

751 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
752 ~~interest deferred under this act shall accrue interest at a rate~~
753 ~~equal to the semiannually compounded rate of one-half of 1~~
754 ~~percent plus the average yield to maturity of the long-term~~

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755 ~~fixed-income portion of the Florida Retirement System~~
 756 ~~investments as of the end of the quarter preceding the date of~~
 757 ~~the sale of the deferred payment tax certificates; however, the~~
 758 ~~interest rate may not exceed 7 percent.~~

759 ~~(5) The taxes, non-ad valorem assessments, and interest~~
 760 ~~deferred pursuant to this act shall constitute a prior lien and~~
 761 ~~shall attach as of the date and in the same manner and be~~
 762 ~~collected as other liens for taxes, as provided for under this~~
 763 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~
 764 ~~and interest shall only be due, payable, and delinquent as~~
 765 ~~provided in this act.~~

766 Section 15. Section 197.303, Florida Statutes, is
 767 renumbered as section 197.2524, Florida Statutes, and amended to
 768 read:

769 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
 770 and commercial working waterfront properties and affordable
 771 rental housing property.-

772 (1) The provisions of this section apply to: ~~board of~~
 773 ~~county commissioners of any county or the governing authority of~~
 774 ~~any municipality may adopt an ordinance to allow for ad valorem~~
 775 ~~tax deferrals for~~

776 (a) Recreational and commercial working waterfront
 777 properties if the owners are engaging in the operation,
 778 rehabilitation, or renovation of such properties in accordance
 779 with guidelines established in this section.

780 (b) Affordable rental housing, if the owners are engaging
 781 in the operation, rehabilitation, or renovation of such
 782 properties in accordance with the guidelines provided in part VI
 783 of chapter 420.

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

789 (3) The ordinance shall designate the percentage or amount
790 of the deferral and the type and location of the ~~working~~
791 ~~waterfront~~ property and, ~~including the type of public lodging~~
792 ~~establishments, for which deferrals may be granted, which may~~
793 ~~include any property meeting the provisions of s. 342.07(2),~~
794 ~~which property may~~ require the property ~~be further required to~~
795 be located within a particular geographic area or areas of the
796 county or municipality. For working waterfront properties, the
797 ordinance may include the type of public lodging establishments,
798 which may include property meeting the requirements of s.
799 342.07(2), that would qualify.

800 (4) The ordinance must specify that such deferrals apply
801 only to taxes or assessments levied by the unit of government
802 granting the deferral. However, a deferral may not be granted
803 for the deferrals do not apply, however, to taxes or non-ad
804 ~~valorem~~ assessments defined in s. 197.3632(1)(d) levied for the
805 payment of bonds or for ~~to~~ taxes authorized by a vote of the
806 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
807 Constitution.

808 (5) The ordinance must specify that any deferral granted
809 remains in effect regardless of any change in the authority of
810 the county or municipality to grant the deferral. In order to
811 retain the deferral, ~~however,~~ the use and ownership of the
812 property ~~as a working waterfront~~ must remain as it was when the

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813 deferral was granted for ~~be maintained over~~ the period in ~~for~~
 814 which the deferral remains ~~is granted~~.

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

819 1. The community redevelopment agency has previously issued
 820 instruments of indebtedness that are secured by increment
 821 revenues on deposit in the community redevelopment trust fund;
 822 and

823 2. Those instruments of indebtedness are associated with
 824 the real property applying for the deferral.

825 (b) If the provisions of paragraph (a) apply, the ~~tax~~
 826 deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes in
 827 excess of ~~equal to~~ the amount that must be deposited into the
 828 community redevelopment trust fund by the entity granting the
 829 deferral based upon the taxable value of the property upon which
 830 the deferral is being granted. Once all instruments of
 831 indebtedness that existed at the time the deferral was
 832 originally granted are no longer outstanding or have otherwise
 833 been defeased, the provisions of this paragraph shall no longer
 834 apply.

835 (c) If a portion of the taxes on a property were not
 836 eligible for deferral as provided in ~~because of the provisions~~
 837 ~~of~~ paragraph (b), the community redevelopment agency shall
 838 notify the property owner and the tax collector 1 year before
 839 the debt instruments that prevented said taxes from being
 840 deferred are no longer outstanding or otherwise defeased.

841 (d) The tax collector shall notify a community

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842 redevelopment agency of any tax deferral that has been granted
 843 on property located within the community redevelopment area of
 844 that agency.

845 (e) Issuance of debt obligation after the date a deferral
 846 has been granted shall not reduce the amount of taxes eligible
 847 for deferral.

848 Section 16. Section 197.3071, Florida Statutes, is
 849 renumbered as section 197.2526, Florida Statutes, and amended to
 850 read:

851 197.2526 ~~197.3071~~ Eligibility for tax deferral for
 852 affordable rental housing property.—The tax deferral authorized
 853 by this section is applicable only on a pro rata basis to the ad
 854 valorem taxes levied on residential units within a property
 855 which meet the following conditions:

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

860 (2) Units that are occupied by extremely-low-income
 861 persons, very-low-income persons, low-income persons, or
 862 moderate-income persons as these terms are defined in s.
 863 420.0004.

864 Section 17. Section 197.254, Florida Statutes, is amended
 865 to read:

866 197.254 Annual notification to taxpayer.—

867 (1) The tax collector shall notify the taxpayer of each
 868 parcel appearing on the real property assessment roll of the
 869 right to defer payment of taxes and non-ad valorem assessments
 870 and interest. ~~pursuant to ss. 197.242-197.312.~~ Such notice shall

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871 ~~be printed on the back of envelopes used for mailing the notice~~
 872 ~~of taxes provided for by s. 197.322(3). Such notice of the right~~
 873 ~~to defer payment of taxes and non-ad valorem assessments shall~~
 874 ~~read:~~

875
 876 NOTICE TO TAXPAYERS ENTITLED
 877 TO HOMESTEAD EXEMPTION
 878

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

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

887 Section 18. Section 197.262, Florida Statutes, is amended
 888 to read:

889 197.262 Deferred payment tax certificates.-

890 (1) ~~The tax collector shall notify each local governing~~
 891 ~~body of the amount of taxes and non-ad valorem assessments~~
 892 ~~deferred which would otherwise have been collected for such~~
 893 ~~governing body. The county shall then, At the time of the tax~~
 894 ~~certificate sale held pursuant to s. 197.432, the tax collector~~
 895 ~~shall strike each certificate on which there are deferred taxes~~
 896 ~~off to the county. Certificates issued pursuant to this section~~
 897 ~~are exempt from the public sale of tax certificates held~~
 898 ~~pursuant to s. 197.432.~~

899 (2) The certificates so held by the county shall bear

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900 interest at a rate equal to the semiannually compounded rate of
 901 0.5 percent plus the average yield to maturity of the long-term
 902 fixed-income portion of the Florida Retirement System
 903 investments as of the end of the quarter preceding the date of
 904 the sale of the deferred payment tax certificates; however, the
 905 interest rate may not exceed 7 ~~9.5~~ percent.

906 Section 19. Section 197.263, Florida Statutes, is amended
 907 to read:

908 197.263 Change in ownership or use of property.-

909 (1) If ~~In the event that~~ there is a change in use or
 910 ownership of tax-deferred property such that the owner is no
 911 longer eligible for the tax deferral granted ~~entitled to claim~~
 912 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
 913 or the owner ~~such person~~ fails to maintain the required fire and
 914 extended insurance coverage, the total amount of deferred taxes
 915 and interest for all ~~previous~~ years shall be due and payable
 916 November 1 of the year in which the change ~~in use~~ occurs or on
 917 the date failure to maintain insurance occurs and shall be
 918 delinquent on April 1 of the year following the year in which
 919 the change in use or failure to maintain insurance occurs.
 920 However, if the change in ownership is to a surviving spouse and
 921 the spouse is eligible to maintain the tax deferral on such
 922 property, the surviving spouse may continue the deferment of
 923 previously deferred taxes and interest pursuant to this chapter.

924 ~~(2) In the event that there is a change in ownership of~~
 925 ~~tax-deferred property, the total amount of deferred taxes and~~
 926 ~~interest for all previous years shall be due and payable on the~~
 927 ~~date the change in ownership takes place and shall be delinquent~~
 928 ~~on April 1 following said date. When, however, the change in~~

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929 ~~ownership is to a surviving spouse and such spouse is eligible~~
930 ~~to claim homestead exemption on such property pursuant to s.~~
931 ~~196.031(1), such surviving spouse may continue the deferment of~~
932 ~~previously deferred taxes and interest pursuant to the~~
933 ~~provisions of this act.~~

934 (2)~~(3)~~ Whenever the property appraiser discovers that there
935 has been a change in the ownership or use of property which has
936 been granted a tax deferral, the property appraiser shall notify
937 the tax collector in writing of the date such change occurs, and
938 the tax collector shall collect any taxes, assessments, and
939 interest due ~~or delinquent~~.

940 (3)~~(4)~~ During any year in which the total amount of
941 deferred taxes, interest, and all other unsatisfied liens on the
942 homestead exceeds 85 percent of the just assessed value of the
943 homestead, the tax collector shall ~~immediately~~ notify the owner
944 ~~of the property on which taxes and interest have been deferred~~
945 that the portion of taxes and interest which exceeds 85 percent
946 of the just assessed value of the homestead shall be due and
947 payable within 30 days after ~~of receipt of~~ the notice is sent.
948 Failure to pay the amount due shall cause the total amount of
949 deferred taxes and interest to become delinquent.

950 (4)~~(5)~~ Each year, upon notification, each owner of property
951 on which taxes and interest have been deferred shall submit to
952 the tax collector a list of, and the current value of, all
953 outstanding liens on the owner's homestead. Failure to respond
954 to this notification within 30 days shall cause the total amount
955 of deferred taxes and interest to become payable within 30 days.

956 (5)~~(6)~~ If ~~In the event~~ deferred taxes become delinquent
957 ~~under this chapter, then on or before June 1 following the date~~

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958 ~~the taxes become delinquent,~~ the tax collector shall sell a tax
 959 certificate for the delinquent taxes and interest in the manner
 960 provided by s. 197.432.

961 Section 20. Section 197.272, Florida Statutes, is amended
 962 to read:

963 197.272 Prepayment of deferred taxes.—

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

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

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

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

977 Section 21. Section 197.282, Florida Statutes, is amended
 978 to read:

979 197.282 Distribution of payments.—When any deferred taxes,
 980 assessments, or interest is collected, the tax collector shall
 981 maintain a record of the payment, ~~setting forth a description of~~
 982 ~~the property and the amount of taxes or interest collected for~~
 983 ~~such property.~~ The tax collector shall distribute payments
 984 received in accordance with the procedures for distribution of
 985 ad valorem taxes, non-ad valorem assessments, or redemption
 986 moneys as prescribed in this chapter.

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987 Section 22. Section 197.292, Florida Statutes, is amended
 988 to read:

989 197.292 Construction.—Nothing in this chapter ~~act~~ shall be
 990 construed to prevent the collection of personal property taxes
 991 that: which

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

993 (2) Defer payment of special assessments to benefited
 994 property other than those specifically allowed to be deferred;~~;~~
 995 or

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

999 Section 23. Section 197.301, Florida Statutes, is amended
 1000 to read:

1001 197.301 Penalties.—

1002 (1) The following penalties shall be imposed on any person
 1003 who willfully files information required under s. 197.252 or s.
 1004 197.263 which is incorrect:

1005 (a) The ~~Such~~ person shall pay the total amount of deferred
 1006 taxes, non-ad valorem assessments, and interest ~~deferred,~~ which
 1007 amount shall immediately become due.~~;~~

1008 (b) The ~~Such~~ person shall be disqualified from filing a
 1009 ~~homestead~~ tax deferral application for the next 3 years.~~;~~~~and~~

1010 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
 1011 the total amount of deferred taxes, non-ad valorem assessments,
 1012 and interest ~~deferred.~~

1013 (2) Any person against whom the penalties prescribed in
 1014 this section have been imposed may appeal the penalties imposed
 1015 to the value adjustment board within 30 days after said

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1016 penalties are imposed.

1017 Section 24. Section 197.312, Florida Statutes, is amended
1018 to read:

1019 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~
1020 ~~elect~~ to pay the taxes when an applicant qualifies for tax
1021 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
1022 the right to foreclose.

1023 Section 25. Section 197.322, Florida Statutes, is amended
1024 to read:

1025 197.322 Delivery of ad valorem tax and non-ad valorem
1026 assessment rolls; notice of taxes; publication and mail.—

1027 (1) The property appraiser shall deliver to the tax
1028 collector the certified assessment roll along with his or her
1029 warrant and recapitulation sheet.

1030 (2) The tax collector shall on November 1, or as soon as
1031 the assessment roll is open for collection, publish a notice in
1032 a local newspaper that the tax roll is open for collection.

1033 (3) Within 20 working days after receipt of the certified
1034 ad valorem tax roll and the non-ad valorem assessment rolls, the
1035 tax collector shall send mail ~~send mail~~ to each taxpayer appearing on such
1036 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a
1037 tax notice stating the amount of current taxes due, ~~from the~~
1038 ~~taxpayer and, if applicable, the fact that back taxes remain~~
1039 ~~unpaid and advising the taxpayer of the discounts allowed for~~
1040 early payment, and a notice that delinquent taxes are
1041 outstanding, if applicable. Pursuant to s. 197.3632, the form of
1042 the notice of non-ad valorem assessments and notice of ad
1043 valorem taxes shall be as provided in s. 197.3635 and no other
1044 form shall be used, notwithstanding the provisions of s.

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1045 195.022. The tax collector may send such notice electronically
 1046 or by postal mail. Electronic transmission of tax notices may be
 1047 sent earlier but shall not be sent later than the postal mailing
 1048 of the notices. If the notice of taxes is sent electronically
 1049 and is returned as undeliverable, a second notice may be sent
 1050 through postal mail but the original electronic mailing is the
 1051 official mailing for purpose of this section. No discount period
 1052 shall be extended due to a tax bill being returned
 1053 electronically or through postal mail. The postage or cost of
 1054 electronic mailing shall be paid out of the general fund of each
 1055 local governing board, upon statement thereof by the tax
 1056 collector.

1057 Section 26. Section 197.332, Florida Statutes, is amended
 1058 to read:

1059 197.332 Duties of tax collectors; branch offices.—

1060 (1) The tax collector has the authority and obligation to
 1061 collect all taxes as shown on the tax roll by the date of
 1062 delinquency or to collect delinquent taxes, interest, and costs,
 1063 by sale of tax certificates on real property and by seizure and
 1064 sale of personal property. The tax collector may perform such
 1065 duties by use of contracted services or products or by
 1066 electronic means. The use of contracted services, products, or
 1067 vendors in no way diminishes the responsibility or liability of
 1068 the tax collector to perform such duties according to law. The
 1069 tax collector may ~~shall be allowed to~~ collect reasonable
 1070 attorney's fees and court costs in actions on proceedings to
 1071 recover delinquent taxes, interest, and costs.

1072 (2) A county tax collector may establish one or more branch
 1073 offices by acquiring title to real property or by lease

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1074 agreement and staff and equip such branch offices, subject to
 1075 annual budget approval pursuant to s. 195.087(2), to perform
 1076 expressed state duties on behalf of the Department of Revenue
 1077 and as agent of the Department of Highway Safety and Motor
 1078 Vehicles pursuant to ss. 195.002 and 195.087, this chapter, and
 1079 chapters 319, 320, 322, and 379.

1080 Section 27. Section 197.343, Florida Statutes, is amended
 1081 to read:

1082 197.343 Tax notices; additional notice required.—

1083 (1) An additional tax notice shall be sent, electronically
 1084 or by postal mail, mailed by April 30 to each taxpayer whose
 1085 payment has not been received. The notice shall include a
 1086 description of the property and a statement that if the taxes
 1087 are not paid:

1088 (a) For real property, a tax certificate may be sold.

1089 (b) For tangible personal property, the property may be
 1090 sold the following statement: If the taxes for ... (year) ... on
 1091 your property are not paid, a tax certificate will be sold for
 1092 these taxes, and your property may be sold at a future date.
 1093 Contact the tax collector's office at once.

1094 ~~(2) A duplicate of the additional tax notice required by~~
 1095 ~~subsection (1) shall be mailed to a condominium unit owner's~~
 1096 ~~condominium association or to a mobile home owner's homeowners'~~
 1097 ~~association as defined in s. 723.075 if the association has~~
 1098 ~~filed with the tax collector a written request and included a~~
 1099 ~~description of the land. The tax collector is authorized to~~
 1100 ~~charge a reasonable fee for the cost of this service.~~

1101 (2)(3) When the taxes under s. 193.481 on subsurface rights
 1102 have become delinquent and a tax certificate is to be sold under

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1103 this chapter, ~~a notice of the delinquency shall be given by~~
 1104 ~~first class mail to the owner of the fee to which these~~
 1105 ~~subsurface rights are attached. On the day of the tax sale, the~~
 1106 fee owner shall have the right to purchase the tax certificate
 1107 at the maximum rate of interest provided by law before bids are
 1108 accepted for the sale of such certificate.

1109 (3)~~(4)~~ The tax collector shall mail such additional notices
 1110 as he or she considers proper and necessary or as may be
 1111 required by reasonable rules of the department.

1112 Section 28. Subsections (1) and (2) of section 197.344,
 1113 Florida Statutes, are amended to read:

1114 197.344 Lienholders; receipt of notices and delinquent
 1115 taxes.—

1116 (1) When requested in writing, a tax notice shall be sent
 1117 ~~mailed~~ according to the following procedures:

1118 (a) Upon request by any taxpayer aged 60 or over, the tax
 1119 collector shall send ~~mail~~ the tax notice to a third party
 1120 designated by the taxpayer. A duplicate copy of the notice shall
 1121 be sent ~~mailed~~ to the taxpayer.

1122 (b) Upon request by a mortgagee stating that the mortgagee
 1123 is the trustee of an escrow account for ad valorem taxes due on
 1124 the property, the tax notice shall be sent ~~mailed~~ to such
 1125 trustee. When the original tax notice is sent ~~mailed~~ to such
 1126 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
 1127 the owner of the property with the additional statement that the
 1128 original has been sent to the trustee.

1129 (c) Upon request by a vendee of an unrecorded or recorded
 1130 contract for deed, the tax collector shall send ~~mail~~ a duplicate
 1131 notice to such vendee.

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1132

1133 The tax collector may establish cutoff dates, periods for
1134 updating the list, and any other reasonable requirements to
1135 ensure that the tax notices are sent ~~mailed~~ to the proper party
1136 on time. Notices may be sent electronically or by postal mail.

1137 (2) On or before May 1 of each year, the holder or
1138 mortgagee of an unsatisfied mortgage, lienholder, or vendee
1139 under a contract for deed, upon filing with the tax collector a
1140 description of property ~~land~~ so encumbered and paying a service
1141 charge of \$2, may request and receive information concerning any
1142 delinquent taxes appearing on the current tax roll and
1143 certificates issued on the described property ~~land~~. Upon receipt
1144 of such request, the tax collector shall furnish the following
1145 information within 60 days following the tax certificate sale:

1146 (a) The description of property on which certificates were
1147 sold.

1148 (b) The number of each certificate issued and to whom.

1149 (c) The face amount of each certificate.

1150 (d) The cost for redemption of each certificate.

1151 Section 29. Section 197.3635, Florida Statutes, is amended
1152 to read:

1153 197.3635 Combined notice of ad valorem taxes and non-ad
1154 valorem assessments; requirements.—A form for the combined
1155 notice of ad valorem taxes and non-ad valorem assessments shall
1156 be produced and paid for by the tax collector. The form shall
1157 meet the requirements of this section and department rules and
1158 shall be subject to approval by the department. By rule the
1159 department shall provide a format for the form of such combined
1160 notice. The form shall meet the following requirements:

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1161 (1) It shall contain the title "Notice of Ad Valorem Taxes
 1162 and Non-ad Valorem Assessments." It shall also contain a receipt
 1163 part that can be returned along with the payment to the tax
 1164 collector.

1165 ~~(2) It shall provide a clear partition between ad valorem
 1166 taxes and non-ad valorem assessments. Such partition shall be a
 1167 bold horizontal line approximately 1/8 inch thick.~~

1168 (2)~~(3)~~ Within the ad valorem part, it shall contain the
 1169 heading "Ad Valorem Taxes." Within the non-ad valorem assessment
 1170 part, it shall contain the heading "Non-ad Valorem Assessments."

1171 (3)~~(4)~~ It shall contain the county name, the assessment
 1172 year, the mailing address of the tax collector, the mailing
 1173 address of one property owner, the legal description of the
 1174 property to at least 25 characters, and the unique parcel or tax
 1175 identification number of the property.

1176 (4)~~(5)~~ It shall provide for the labeled disclosure of the
 1177 total amount of combined levies and the total discounted amount
 1178 due each month when paid in advance.

1179 (5)~~(6)~~ It shall provide a field or portion on the front of
 1180 the notice for official use for data to reflect codes useful to
 1181 the tax collector.

1182 (6)~~(7)~~ The combined notice shall be set in type which is 8
 1183 points or larger.

1184 (7)~~(8)~~ The ad valorem part shall contain the following:

1185 (a) A schedule of the assessed value, exempted value, and
 1186 taxable value of the property.

1187 (b) Subheadings for columns listing taxing authorities,
 1188 corresponding millage rates expressed in dollars and cents per
 1189 \$1,000 of taxable value, and the associated tax.

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1190 (c) Taxing authorities listed in the same sequence and
1191 manner as listed on the notice required by s. 200.069(4)(a),
1192 with the exception that independent special districts, municipal
1193 service taxing districts, and voted debt service millages for
1194 each taxing authority shall be listed separately. If a county
1195 has too many municipal service taxing units to list separately,
1196 it shall combine them to disclose the total number of such units
1197 and the amount of taxes levied.

1198 (8)~~(9)~~ Within the non-ad valorem assessment part, it shall
1199 contain the following:

1200 (a) Subheadings for columns listing the levying
1201 authorities, corresponding assessment rates expressed in dollars
1202 and cents per unit of assessment, and the associated assessment
1203 amount.

1204 (b) The purpose of the assessment, if the purpose is not
1205 clearly indicated by the name of the levying authority.

1206 (c) A listing of the levying authorities in the same order
1207 as in the ad valorem part to the extent practicable. If a county
1208 has too many municipal service benefit units to list separately,
1209 it shall combine them by function.

1210 (9)~~(10)~~ It shall provide instructions and useful
1211 information to the taxpayer. Such information and instructions
1212 shall be nontechnical to minimize confusion. The information and
1213 instructions required by this section shall be provided by
1214 department rule and shall include:

1215 (a) Procedures to be followed when the property has been
1216 sold or conveyed.

1217 (b) Instruction as to mailing the remittance and receipt
1218 along with a brief disclosure of the availability of discounts.

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1219 (c) Notification about delinquency and interest for
1220 delinquent payment.

1221 (d) Notification that failure to pay the amounts due will
1222 result in a tax certificate being issued against the property.

1223 (e) A brief statement outlining the responsibility of the
1224 tax collector, the property appraiser, and the taxing
1225 authorities. This statement shall be accompanied by directions
1226 as to which office to contact for particular questions or
1227 problems.

1228 Section 30. Subsections (2) and (4) of section 197.373,
1229 Florida Statutes, are amended to read:

1230 197.373 Payment of portion of taxes.—

1231 (2) The request must be made at least 45 ~~15~~ days prior to
1232 the tax certificate sale.

1233 (4) This section does not apply to assessments and
1234 collections made pursuant to ~~the provisions of s. 192.037~~ or
1235 when taxes have been paid.

1236 Section 31. Subsections (1) and (3) of section 197.402,
1237 Florida Statutes, are amended to read:

1238 197.402 Advertisement of real or personal property with
1239 delinquent taxes.—

1240 (1) ~~If Whenever~~ legal advertisements are required, the
1241 board of county commissioners shall select the newspaper as
1242 provided in chapter 50. The ~~office of the~~ tax collector shall
1243 pay all newspaper charges, and the proportionate cost of the
1244 advertisements shall be added to the delinquent taxes ~~when they~~
1245 ~~are~~ collected.

1246 (3) Except as provided in s. 197.432(4), on or before June
1247 1 or the 60th day after the date of delinquency, whichever is

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1248 later, the tax collector shall advertise once each week for 3
1249 weeks and shall sell tax certificates on all real property
1250 having with delinquent taxes. If the deadline falls on a
1251 Saturday, Sunday, or legal holiday, it is extended to the next
1252 working day. The tax collector shall make a list of such
1253 properties in the same order in which the property was ~~lands~~
1254 ~~were~~ assessed, specifying the amount due on each parcel,
1255 including interest at the rate of 18 percent per year from the
1256 date of delinquency to the date of sale; the cost of
1257 advertising; and the expense of sale.

1258 Section 32. Section 197.403, Florida Statutes, is amended
1259 to read:

1260 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1261 ~~collector; Proof of publication; fees.~~—The newspaper publishing
1262 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
1263 of the paper containing each notice to the tax collector within
1264 10 days after the last required publication. When the
1265 publication of the tax sale notice is completed ~~as provided by~~
1266 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~
1267 ~~prescribed by the department,~~ which shall be delivered to the
1268 tax collector and annexed to the report of certificates sold for
1269 taxes as provided by s. 197.432(8).

1270 Section 33. Subsections (5) and (10) of section 197.413,
1271 Florida Statutes, are amended to read:

1272 197.413 Delinquent personal property taxes; warrants; court
1273 order for levy and seizure of personal property; seizure; fees
1274 of tax collectors.—

1275 (5) Upon the filing of the ~~such~~ petition, the clerk of the
1276 court shall notify each delinquent taxpayer listed in the

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1277 petition that a petition has been filed and that, upon
1278 ratification and confirmation of the petition, the tax collector
1279 ~~is will be~~ authorized to issue warrants and levy upon, seize,
1280 and sell so much of the taxpayer's tangible personal property as
1281 to satisfy the delinquent taxes, plus costs, interest,
1282 attorney's fees, and other charges. ~~The Such~~ notice shall be
1283 given by certified mail, return receipt requested. If agreed to
1284 by the clerk of court, the tax collector may provide the
1285 notification.

1286 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
1287 each delinquent taxpayer at the time delinquent taxes are
1288 collected. ~~The tax collector is entitled to receive an~~
1289 ~~additional \$8 for each warrant issued.~~

1290 Section 34. Section 197.414, Florida Statutes, is amended
1291 to read:

1292 197.414 ~~Tax collector to keep~~ Record of warrants and levies
1293 on tangible personal property.—The tax collector shall keep a
1294 record of all warrants and levies made under this chapter and
1295 shall note on such record the date of payment, the amount of
1296 money, if any, received, and the disposition thereof made by him
1297 or her. Such record shall be known as "the tangible personal
1298 property tax warrant register." ~~and the form thereof shall be~~
1299 ~~prescribed by the Department of Revenue.~~ The warrant register
1300 may be maintained in paper or electronic form.

1301 Section 35. Subsections (1) and (2) of section 197.4155,
1302 Florida Statutes, are amended to read:

1303 197.4155 Delinquent personal property taxes; ~~installment~~
1304 payment program.—

1305 (1) A county tax collector may implement a ~~an installment~~

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1306 payment program for the payment of delinquent personal property
1307 taxes. If implemented, the ~~program must be available, upon~~
1308 ~~application to the tax collector, to each delinquent personal~~
1309 ~~property taxpayer whose delinquent personal property taxes~~
1310 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~
1311 requests to participate in the program to submit an application
1312 on a form prescribed by the tax collector which, at a minimum,
1313 must include the name, address, a description of the property
1314 subject to personal property taxes, and the amount of the
1315 personal property taxes owed by the taxpayer.

1316 (2) Within 10 days after a taxpayer who owes delinquent
1317 personal property taxes submits the required application, the
1318 tax collector may ~~shall~~ prescribe an installment payment plan
1319 for the full payment of the ~~taxpayer's delinquent personal~~
1320 ~~property~~ taxes, including any delinquency charges, interest, and
1321 costs allowed by this chapter. The plan must be in writing and
1322 must be delivered to the taxpayer after it is prescribed. At the
1323 time the plan is developed, the tax collector may consider a
1324 taxpayer's current and anticipated future ability to pay over
1325 the time period of a potential installment payment plan. The
1326 plan must provide that if the taxpayer does not follow the
1327 payment terms or fails to timely file returns or pay current
1328 obligations after the date of the payment plan, the taxpayer
1329 shall ~~will~~ be considered delinquent under the terms of the plan,
1330 and any unpaid balance of tax, penalty, or interest scheduled in
1331 the payment plan will be due and payable immediately. The plan
1332 must also provide that unpaid tax amounts bear interest as
1333 provided by law. In prescribing ~~such~~ an installment payment
1334 plan, the tax collector may exercise flexibility as to the

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1335 dates, amounts, and number of payments required to collect all
1336 delinquent personal property taxes owed ~~by the taxpayer~~, except
1337 that the plan must provide for the full satisfaction of all
1338 amounts owed by the taxpayer within ~~by no later than~~ 3 years
1339 after the due date of the first payment under the plan.

1340 Section 36. Section 197.416, Florida Statutes, is amended
1341 to read:

1342 197.416 Continuing duty of the tax collector to collect
1343 delinquent tax warrants; limitation of actions.—It is ~~shall be~~
1344 the duty of the tax collector issuing a tax warrant for the
1345 collection of delinquent tangible personal property taxes to
1346 continue to try ~~from time to time his or her efforts~~ to collect
1347 such taxes for ~~a period of 7 years after~~ from the date of the
1348 ratification ~~issuance~~ of the warrant. After the expiration of 7
1349 years, the warrant is ~~will be~~ barred by this statute of
1350 limitation, ~~and no action may be maintained in any court~~. A tax
1351 collector or his or her successor is ~~shall~~ not be relieved of
1352 accountability for collection of any taxes assessed on tangible
1353 personal property until he or she has completely performed every
1354 duty devolving upon the tax collector as required by law.

1355 Section 37. Subsection (1) of section 197.417, Florida
1356 Statutes, is amended to read:

1357 197.417 Sale of personal property after seizure.—

1358 (1) When personal property is levied upon for delinquent
1359 taxes as provided for in s. 197.413, ~~at least 15 days before the~~
1360 ~~sale~~ the tax collector shall give public notice by advertisement
1361 of the time and place of sale of the property to be sold. The
1362 notice shall be posted in at least two ~~three~~ public places in
1363 the county, ~~one of which shall be at the courthouse~~, and the

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1364 property shall be sold at public auction at the location noted
1365 in the advertisement. Notice posted on the Internet qualifies as
1366 one location. The property sold shall be present if practical.
1367 When the sale is conducted electronically, a description of the
1368 property and a photograph, when practical, shall be available.
1369 At any time before the sale the owner or claimant of the
1370 property may release the property by the payment of the taxes,
1371 plus delinquent charges, interest, and costs, for which the
1372 property was liable to be sold. ~~In all cases, immediate payment~~
1373 ~~for the property shall be required.~~ In case such a sale is made,
1374 the tax collector shall be entitled to the same fees and charges
1375 as are allowed sheriffs upon execution sales.

1376 Section 38. Section 197.432, Florida Statutes, is amended
1377 to read:

1378 197.432 Sale of tax certificates for unpaid taxes.—

1379 (1) On the day and approximately at the time designated in
1380 the notice of the sale, the tax collector shall commence the
1381 sale of tax certificates on the real property ~~those lands~~ on
1382 which taxes have not been paid, and ~~he or she~~ shall continue the
1383 sale from day to day until each certificate is sold to pay the
1384 taxes, interest, costs, and charges on the parcel described in
1385 the certificate. ~~In case there are no bidders, the certificate~~
1386 ~~shall be issued to the county.~~ The tax collector shall offer all
1387 certificates on the property lands as they are listed on the tax
1388 roll assessed. The tax collector shall prescribe the manner and
1389 procedure for conducting the tax sale, including identifying
1390 valid bidding entities, reassignment of certificates prior to
1391 issuance, and the use of an outside party to assist in the
1392 performance of a sale in compliance with this section. The tax

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1393 collector may conduct the tax sale by electronic means and must
1394 comply with procedures provided in this chapter.

1395 (2) A lien created through the sale of a tax certificate
1396 may not be enforced in any manner except as prescribed in this
1397 chapter.

1398 (3) Delinquent real property taxes on real property may be
1399 paid after the date of delinquency by paying the tax and all
1400 interest, costs, and charges but must be completed before the
1401 sale of a tax certificate of all governmental units due on a
1402 parcel of land in any one year shall be combined into one
1403 certificate.

1404 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1405 delinquent taxes on property that has been granted a homestead
1406 exemption for the year in which the delinquent taxes were
1407 assessed may not be sold at public auction or by electronic sale
1408 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
1409 the tax collector to the county at the ~~maximum~~ rate of interest
1410 allowed under s. 197.252(4) ~~by this chapter~~. The provisions of
1411 s. 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the
1412 homestead exemption is granted to the person who received the
1413 homestead exemption for the year in which the tax certificate
1414 was issued. However, when all such tax certificates and accrued
1415 interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the
1416 provisions of s. 197.502(3) shall be invoked.

1417 (5) Each certificate shall be issued ~~struck off~~ to the
1418 entity ~~person~~ who will pay the taxes, interest, costs, and
1419 charges and will demand the lowest rate of interest, not in
1420 excess of the maximum rate of interest allowed by this chapter.
1421 The tax collector shall accept bids in even increments and in

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1422 fractional interest rate bids of one-quarter of 1 percent only.
1423 Proxy bidding is valid when authorized or accepted by the
1424 potential buyer of the certificate. The tax collector shall
1425 determine the method by which bidding will take place. When
1426 there are multiple bidders offering the same lowest rate of
1427 interest, the tax collector shall determine the method of
1428 selecting the bidder to whom the certificate will be awarded.
1429 Acceptable methods include, but are not limited to, bid received
1430 first or use of a random number generator. If there is no buyer,
1431 the certificate shall be issued to the county at the maximum
1432 rate of interest allowed by this chapter.

1433 (6) The tax collector may ~~shall~~ require ~~immediate~~ payment
1434 of a reasonable deposit from any entity ~~person~~ who wishes to bid
1435 for a tax certificate. The tax collector has sole discretion in
1436 determining the deposit methods and requirements and the
1437 apportionment of those deposits to the bidders. Any entity that
1438 ~~A person who~~ fails or refuses to pay any bid made by, or on
1439 behalf of, the entity ~~him or her~~ is not entitled to bid or have
1440 any other bid accepted or enforced except as authorized by the
1441 tax collector ~~until a new deposit of 100 percent of the amount~~
1442 ~~of estimated purchases has been paid to the tax collector. When~~
1443 ~~tax certificates are ready for issuance,~~ The tax collector shall
1444 provide notice when certificates are ~~notify each person to whom~~
1445 ~~a certificate was struck off that the certificate is ready for~~
1446 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~
1447 the date ~~mailing~~ of such notice or, at the tax collector's
1448 discretion, all or any portion of the deposit placed by the
1449 bidder may be ~~the deposit shall be~~ forfeited ~~and the bid~~
1450 ~~canceled. In any event,~~ Payment must ~~shall~~ be made before the

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1451 issuance ~~delivery~~ of the certificate by the tax collector.

1452 (7) ~~The form of the certificate shall be as prescribed by~~
1453 ~~the department.~~ Upon the cancellation of a any bid, ~~the tax~~
1454 ~~collector shall resell that certificate the following day or as~~
1455 ~~soon thereafter as possible, provided the certificate is sold~~
1456 ~~within 10 days after cancellation of such bid.~~

1457 (a) If the sale has not been adjourned, the tax collector
1458 may reoffer the certificate for sale or issue it to the county.

1459 (b) If the sale has been adjourned, the tax collector may
1460 reoffer the certificate at a subsequent sale. Prior to the
1461 subsequent sale, the parcels must be readvertised pursuant to s.
1462 197.402(3).

1463 (8) The tax collector shall maintain records ~~make a list~~ of
1464 all the certificates sold for taxes, showing the date of the
1465 sale, the number of each certificate, the name of the owner as
1466 returned, a description of the property ~~land~~ within the
1467 certificate, the name of the purchaser, the interest rate bid,
1468 and the amount for which sale was made. Such records may be
1469 maintained electronically and shall ~~This list shall~~ be cited
1470 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
1471 ~~shall append to the list a certificate setting forth the fact~~
1472 ~~that the sale was made in accordance with this chapter.~~

1473 (9) A certificate may not be sold on, and a ~~nor is any~~ lien
1474 is not created in, property owned by any governmental unit that
1475 ~~the property of which~~ has become subject to taxation due to
1476 lease of the property to a nongovernmental lessee. The
1477 delinquent taxes shall be enforced and collected in the manner
1478 provided in s. 196.199(8). However, the ad valorem real property
1479 taxes levied on a leasehold that is taxed as real property under

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1480 s. 196.199(2)(b), and for which no rental payments are due under
1481 the agreement that created the leasehold or for which payments
1482 required under the original leasehold agreement have been waived
1483 or prohibited by law before January 1, 1993, must be paid by the
1484 lessee. If the taxes are unpaid, the delinquent taxes become a
1485 lien on the leasehold and may be collected and enforced under
1486 this chapter.

1487 (10) Any tax certificates that ~~issued pursuant to this~~
1488 ~~section after January 1, 1977, which~~ are void due to an error of
1489 the property appraiser, the tax collector, or the taxing or
1490 levying authority ~~any other county official, or any municipal~~
1491 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
1492 corrected, pursuant to this chapter or chapter 196, ~~shall~~ earn
1493 interest at the rate of 8 percent per year, simple interest, or
1494 the rate of interest bid at the tax certificate sale, whichever
1495 is less, calculated monthly from the date the certificate was
1496 purchased until the date the refund is ordered. Refunds made on
1497 tax certificates that are corrected or void shall be processed
1498 in accordance with the procedure set forth in s. 197.182, except
1499 that the 4-year time period provided for in s. 197.182(1)(e) ~~s.~~
1500 ~~197.182(1)(e)~~ does not apply to or bar refunds resulting from
1501 correction or cancellation of certificates and release of tax
1502 deeds as authorized herein.

1503 (11) When tax certificates are advertised for sale, the tax
1504 collector shall be entitled to a commission of 5 percent on the
1505 amount of the delinquent taxes and interest when actual sale is
1506 made. However, the tax collector is ~~shall~~ not be entitled to any
1507 commission for the issuance ~~sale~~ of certificates ~~made~~ to the
1508 county until the commission is paid upon the redemption or sale

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1509 of the tax certificates. If ~~When~~ a tax deed is issued to the
1510 county, the tax collector may ~~shall~~ not receive his or her
1511 commission for the certificates until after the property is sold
1512 and conveyed by the county.

1513 ~~(12) All tax certificates issued to the county shall be~~
1514 ~~held by the tax collector of the county where the lands covered~~
1515 ~~by the certificates are located.~~

1516 ~~(13) Delinquent taxes on real property may be paid after~~
1517 ~~the date of delinquency but prior to the sale of a tax~~
1518 ~~certificate by paying all costs, advertising charges, and~~
1519 ~~interest.~~

1520 (12) ~~(14)~~ The holder of a tax certificate may not directly,
1521 through an agent, or otherwise initiate contact with the owner
1522 of property upon which he or she holds a tax certificate to
1523 encourage or demand payment until 2 years after ~~have elapsed~~
1524 ~~since~~ April 1 of the year of issuance of the tax certificate.

1525 (13) ~~(15)~~ Any holder of a tax certificate who, prior to the
1526 date 2 years after April 1 of the year of issuance of the tax
1527 certificate, initiates, or whose agent initiates, contact with
1528 the property owner upon which he or she holds a certificate
1529 encouraging or demanding payment may be barred by the tax
1530 collector from bidding at a tax certificate sale. Unfair or
1531 deceptive contact by the holder of a tax certificate to a
1532 property owner to obtain payment is an unfair and deceptive
1533 trade practice, as referenced in s. 501.204(1), regardless of
1534 whether the tax certificate is redeemed. Such unfair or
1535 deceptive contact is actionable under ss. 501.2075-501.211. If
1536 the property owner later redeems the certificate in reliance on
1537 the deceptive or unfair practice, the unfair or deceptive

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1538 contact is actionable under applicable laws prohibiting fraud.

1539 ~~(16) The county tax collector may conduct the sale of tax~~
1540 ~~certificates for unpaid taxes pursuant to this section by~~
1541 ~~electronic means. Such electronic sales shall comply with the~~
1542 ~~procedures provided in this chapter. The tax collector shall~~
1543 ~~provide access to such electronic sale by computer terminals~~
1544 ~~open to the public at a designated location. A tax collector who~~
1545 ~~chooses to conduct such electronic sales may receive electronic~~
1546 ~~deposits and payments related to the tax certificate sale.~~

1547 Section 39. Section 197.4325, Florida Statutes, is amended
1548 to read:

1549 197.4325 Procedure when ~~checks received for~~ payment of
1550 taxes or tax certificates is are dishonored.-

1551 (1) ~~(a)~~ Within 10 days after a payment for taxes ~~check~~
1552 received by the tax collector ~~for payment of taxes~~ is
1553 dishonored, the tax collector shall notify the payor ~~maker of~~
1554 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
1555 official receipt is canceled for nonpayment, the tax collector
1556 shall ~~cancel the official receipt issued for the dishonored~~
1557 ~~check and shall~~ make an entry on the tax roll that the receipt
1558 was canceled because of a dishonored payment ~~check~~. ~~Where~~
1559 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
1560 effort to collect the moneys due before canceling the receipt.

1561 ~~(b) The tax collector shall retain a copy of the canceled~~
1562 ~~tax receipt and the dishonored check for the period of time~~
1563 ~~required by law.~~

1564 (2) ~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
1565 collector for the purchase of a tax certificate is dishonored
1566 and: the certificate has not been delivered to the bidder, the

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1567 ~~tax collector shall retain the deposit and resell the tax~~
1568 ~~certificate. If the certificate has been delivered to the~~
1569 ~~bidder, the tax collector shall notify the department, and, upon~~
1570 ~~approval by the department, the certificate shall be canceled~~
1571 ~~and resold.~~

1572 ~~(b) When a bidder's deposit is forfeited, the tax collector~~
1573 ~~shall retain the deposit and resell the tax certificate.~~

1574 (a)1. ~~If~~ The tax certificate sale has been adjourned, the
1575 tax collector shall readvertise the tax certificate to be
1576 resold. When the bidder's deposit is forfeited and the
1577 certificate is readvertised, the deposit shall be used to pay
1578 the advertising fees before other costs or charges are imposed.
1579 Any portion of the bidder's forfeit deposit that remains after
1580 advertising and other costs or charges have been paid shall be
1581 deposited by the tax collector into his or her official office
1582 account. If the tax collector fails to require a deposit and tax
1583 certificates are resold, the advertising charges required for
1584 the second sale shall not be added to the face value of the tax
1585 certificate.

1586 (b)2. ~~If~~ The tax certificate sale has not been adjourned,
1587 the tax collector shall cancel the previous bid pursuant to s.
1588 197.432 (7) (a) ~~add the certificates to be resold to the sale list~~
1589 ~~and continue the sale until all tax certificates are sold.~~

1590 Section 40. Subsection (2) of section 197.442, Florida
1591 Statutes, is amended to read:

1592 197.442 Tax collector not to sell certificates on land on
1593 which taxes have been paid; penalty.-

1594 (2) The office of the tax collector shall be responsible ~~to~~
1595 ~~the publisher~~ for costs of advertising property lands on which

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1596 the taxes have been paid, and the office of the property
 1597 appraiser shall be responsible ~~to the publisher~~ for the costs of
 1598 advertising property lands doubly assessed or assessed in error.

1599 Section 41. Section 197.443, Florida Statutes, is amended
 1600 to read:

1601 197.443 Cancellation of ~~void~~ tax certificates; correction
 1602 of tax certificates; ~~procedure.~~

1603 (1) ~~If~~ When a tax certificate on real property lands has
 1604 been sold for unpaid taxes and:

1605 (a) The tax certificate evidencing the sale is void because
 1606 the taxes on the property lands have been paid;

1607 (b) The property was ~~lands were~~ not subject to taxation at
 1608 the time of the assessment on which they were sold;

1609 (c) The description of the property in the tax certificate
 1610 is void or has been corrected;

1611 (d) An error of commission or omission has occurred which
 1612 invalidates the sale;

1613 (e) The circuit court has voided the tax certificate by a
 1614 suit to cancel the tax certificate by the holder;

1615 (f) The tax certificate is void for any other reason; or

1616 (g) An error in assessed value has occurred for which the
 1617 tax certificate may be corrected,

1618
 1619 the tax collector shall forward a certificate of such error to
 1620 the department and enter a memorandum of error upon the list of
 1621 certificates sold for taxes ~~a memorandum of such error~~. The
 1622 department, upon receipt of the ~~such~~ certificate, if satisfied
 1623 of the correctness of the certificate of error or upon receipt
 1624 of a court order, shall notify the tax collector, who shall

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1625 cancel or correct the certificate. Tax certificate corrections
1626 or cancellations that have been ordered by a court or that do
1627 not result from changes made in the assessed value on a tax roll
1628 certified to the tax collector shall be made by the tax
1629 collector without order from the department.

1630 (2) The holder of a tax certificate who pays, redeems, or
1631 causes to be corrected or to be canceled and surrendered by any
1632 other tax certificates, or who pays any subsequent and omitted
1633 taxes or costs, in connection with the foreclosure of a tax
1634 certificate or tax deed that is, ~~and when such other~~
1635 ~~certificates or such subsequent and omitted taxes are void or~~
1636 ~~corrected for any reason, the person paying, redeeming, or~~
1637 ~~causing to be corrected or to be canceled and surrendered the~~
1638 ~~other tax certificates or paying the other subsequent and~~
1639 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the
1640 amount paid ~~therefor~~.

1641 (a) The county officer or taxing or levying authority that,
1642 ~~as the case may be, which~~ causes an error that results in the
1643 voiding ~~issuance~~ of a ~~void~~ tax certificate shall be charged for
1644 the costs of advertising incurred in the sale of a new ~~the~~ tax
1645 certificate.

1646 (b) If ~~When~~ the owner of a tax certificate requests that
1647 the certificate be canceled for any reason but does not seek a
1648 refund, the tax collector shall cancel the tax certificate and a
1649 refund shall not be processed. The tax collector shall require
1650 the owner of the tax certificate to execute a written statement
1651 that he or she is the holder of the tax certificate, that he or
1652 she wishes the certificate to be canceled, and that a refund is
1653 not expected and is not to be made.

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1654 (3) ~~If~~ When the tax certificate or a tax deed based upon
 1655 the certificate is held by an individual, the collector shall ~~at~~
 1656 ~~once~~ notify the original purchaser of the certificate or tax
 1657 deed or the subsequent holder ~~thereof~~, if known, that upon the
 1658 voluntary surrender of the certificate or deed of release of any
 1659 ~~his or her~~ rights under the tax deed, a refund will be made of
 1660 the amount received by the governmental units for the
 1661 certificate or deed, plus \$1 for the deed of release.

1662 (4) The refund shall be made in accordance with the
 1663 procedure set forth in s. 197.182, except that the 4-year time
 1664 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
 1665 not apply to or bar refunds resulting from correction or
 1666 cancellation of certificates and release of tax deeds as
 1667 authorized in this section ~~herein~~.

1668 Section 42. Section 197.462, Florida Statutes, is amended
 1669 to read:

1670 197.462 Transfer of tax certificates held by individuals.-

1671 (1) All tax certificates issued to an individual may be
 1672 transferred ~~by endorsement~~ at any time before they are redeemed
 1673 or a tax deed is executed ~~thereunder~~.

1674 ~~(2) The official endorsement of a tax certificate by the~~
 1675 ~~tax collector with the date and the amount received and its~~
 1676 ~~entry on the record of tax certificates sold shall be sufficient~~
 1677 ~~evidence of the assignment of it.~~

1678 (2) ~~(3)~~ The tax collector shall record the transfer on the
 1679 record of tax certificates sold.

1680 (3) ~~(4)~~ The tax collector shall receive \$2.25 as a service
 1681 charge for each transfer ~~endorsement~~.

1682 Section 43. Section 197.472, Florida Statutes, is amended

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1683 to read:

1684 197.472 Redemption of tax certificates.—

1685 (1) Any person may redeem a tax certificate ~~or purchase a~~
1686 ~~county-held certificate~~ at any time after the certificate is
1687 issued and before a tax deed is issued or the property is placed
1688 on the list of lands available for sale. The person redeeming ~~or~~
1689 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1690 ~~the county where the land is situated~~ the face amount plus all
1691 interest, costs, and charges. If only a portion of the
1692 certificate is being redeemed as described in subsection (4),
1693 only the proportionate amount of the face value, interest,
1694 costs, and charges of the part described shall be required to be
1695 paid of the certificate or the part thereof that the part or
1696 ~~interest purchased or redeemed bears to the whole. Upon purchase~~
1697 ~~or redemption being made, the person shall pay all taxes,~~
1698 ~~interest, costs, charges, and omitted taxes, if any, as provided~~
1699 ~~by law upon the part or parts of the certificate so purchased or~~
1700 ~~redeemed.~~

1701 (2) When a tax certificate is redeemed and the interest
1702 earned on the tax certificate is less than 5 percent of the face
1703 amount of the certificate, a mandatory charge of 5 percent shall
1704 be levied upon the tax certificate. The person redeeming the tax
1705 certificate shall pay the interest rate due on the certificate
1706 or the 5-percent mandatory charge, whichever is greater. This
1707 subsection applies to all county-held tax certificates and all
1708 individual tax certificates except those with an interest rate
1709 bid of zero percent.

1710 (3) The tax collector shall receive a fee of \$6.25 for each
1711 tax certificate ~~purchased or~~ redeemed.

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1712 (4) When only a portion of a certificate is being redeemed
1713 ~~or purchased~~ and such portion can be ascertained by legal
1714 description, the tax collector shall make a written request for
1715 apportionment to the property appraiser. Within 15 days after
1716 such request, the property appraiser shall furnish the tax
1717 collector a certificate apportioning the value to that portion
1718 sought to be redeemed and to the remaining land covered by the
1719 certificate.

1720 ~~(5) When a tax certificate is purchased or redeemed, the~~
1721 ~~tax collector shall give to the person a receipt and certificate~~
1722 ~~showing the amount paid for the purchase or redemption, a~~
1723 ~~description of the land, and the date, number, and amount of the~~
1724 ~~certificate, certificates, or part of certificate which is~~
1725 ~~purchased or redeemed, which shall be in the form prescribed by~~
1726 ~~the department. If a tax certificate is redeemed in full, the~~
1727 ~~certificate shall be surrendered to the tax collector by the~~
1728 ~~original purchaser and canceled by the tax collector. If only a~~
1729 ~~part is purchased or redeemed, the portion and description of~~
1730 ~~land, with date of purchase or redemption, shall be endorsed on~~
1731 ~~the certificate by the tax collector. The certificate shall be~~
1732 ~~retained by the owner, or the tax collector if the certificate~~
1733 ~~is a county-held certificate, subject to the endorsement. The~~
1734 ~~purchase or redemption shall be entered by the tax collector on~~
1735 ~~the record of tax certificates sold.~~

1736 (5)~~(6)~~ When a tax certificate has been ~~purchased or~~
1737 redeemed, the tax collector shall pay to the owner of the tax
1738 certificate the amount received by the tax collector less the
1739 redemption fee ~~service charges~~.

1740 (6)~~(7)~~ Nothing in this section shall be deemed to deny any

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1741 person the right to ~~purchase or~~ redeem any outstanding tax
1742 certificate in accordance with the law ~~in force when it was~~
1743 ~~issued. However, the provisions of s. 197.573 relating to~~
1744 ~~survival of restrictions and covenants after the issuance of a~~
1745 ~~tax deed are not repealed by this chapter and apply regardless~~
1746 ~~of the manner in which the tax deed was issued.~~

1747 (7)(8) The provisions of subsection (4) do not apply to
1748 collections made pursuant to the provisions of s. 192.037.

1749 Section 44. Section 197.4725, Florida Statutes, is created
1750 to read:

1751 197.4725 Purchase of county-held tax certificates.—

1752 (1) Any person may purchase a county-held tax certificate
1753 at any time after the tax certificate is issued and before a tax
1754 deed application is made. The person purchasing a county-held
1755 tax certificate shall pay to the tax collector the face amount
1756 plus all interest, costs, and charges or, subject to s.
1757 197.472(4), the part described in the tax certificate.

1758 (2) When a county-held tax certificate is purchased, the
1759 interest earned shall be calculated at 1.5 percent per month, or
1760 a fraction thereof, to the date of purchase.

1761 (3) The tax collector shall receive a fee of \$6.25 for each
1762 county-held tax certificate purchased.

1763 (4) The provisions of this section do not apply to
1764 collections made pursuant to the provisions of s. 192.037.

1765 (5) The tax collector may use electronic means to make
1766 known county-held tax certificates that are available for
1767 purchase and to complete the purchase. The tax collector may
1768 charge a reasonable fee for costs incurred in providing such
1769 electronic services.

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1770 Section 45. Section 197.473, Florida Statutes, is amended
1771 to read:

1772 197.473 Disposition of unclaimed redemption moneys.—

1773 ~~(1) Any~~ After money paid to the tax collector for the
1774 redemption of a tax certificate that ~~certificates has been held~~
1775 ~~for 90 days, which money is payable to the holder of a redeemed~~
1776 ~~tax certificate but for which no claim has been made~~ is
1777 considered unclaimed as defined in s. 717.113 and shall be
1778 remitted to the state pursuant to s. 717.117, ~~on the first day~~
1779 ~~of the following quarter the tax collector shall remit such~~
1780 ~~unclaimed moneys to the board of county commissioners, less the~~
1781 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
1782 ~~retained by the tax collector as service charges.~~

1783 ~~(2) Two years after the date the unclaimed redemption~~
1784 ~~moneys were remitted to the board of county commissioners, all~~
1785 ~~claims to such moneys are forever barred, and such moneys become~~
1786 ~~the property of the county.~~

1787 Section 46. Section 197.482, Florida Statutes, is amended
1788 to read:

1789 197.482 Expiration Limitation upon lien of tax
1790 certificate.—

1791 ~~(1) Seven~~ After ~~the expiration of 7 years~~ after ~~from~~ the
1792 date of issuance of a tax certificate, which is the date of the
1793 first day of the tax certificate sale as advertised under s.
1794 197.432, of a tax certificate, if a tax deed has not been
1795 applied for ~~on the property covered by the certificate~~, and no
1796 other administrative or legal proceeding has existed of record,
1797 the tax certificate is null and void, ~~and the tax collector~~
1798 shall be canceled. The tax collector shall note ~~cancel the tax~~

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1799 ~~certificate, noting the date of the cancellation of the tax~~
1800 ~~certificate~~ upon all appropriate records in his or her office.
1801 ~~The tax collector shall complete the cancellation by entering~~
1802 ~~opposite the record of the 7-year-old tax certificate a notation~~
1803 ~~in substantially the following form: "Canceled by Act of 1973~~
1804 ~~Florida Legislature." All certificates outstanding July 1, 1973,~~
1805 ~~shall have a life of 20 years from the date of issue. This~~
1806 ~~subsection does not apply to deferred payment tax certificates.~~

1807 ~~(2) The provisions and limitations herein prescribed for~~
1808 ~~tax certificates do not apply to tax certificates which were~~
1809 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
1810 ~~1937, commonly known as the "Murphy Act."~~

1811 Section 47. Section 197.492, Florida Statutes, is amended
1812 to read:

1813 197.492 Errors and insolvencies report list.—On or before
1814 the 60th day after the tax certificate sale is adjourned, the
1815 tax collector shall certify ~~make out a report~~ to the board of
1816 county commissioners a report ~~separately~~ showing the discounts,
1817 errors, double assessments, and insolvencies relating to tax
1818 collections for which credit is to be given, including in every
1819 case except discounts, the names of the parties on whose account
1820 the credit is to be allowed. The report may be submitted in an
1821 electronic format. ~~The board of county commissioners, upon~~
1822 ~~receiving the report, shall examine it; make such investigations~~
1823 ~~as may be necessary; and, if the board discovers that the tax~~
1824 ~~collector has taken credit as an insolvent item any personal~~
1825 ~~property tax due by a solvent taxpayer, charge the amount of~~
1826 ~~taxes represented by such item to the tax collector and not~~
1827 ~~approve the report until the tax collector strikes such item~~

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1828 ~~from the record.~~

1829 Section 48. Section 197.502, Florida Statutes, is amended
1830 to read:

1831 197.502 Application for obtaining tax deed by holder of tax
1832 sale certificate; fees.—

1833 (1) The holder of a a ~~any~~ tax certificate, other than the
1834 county, at any time after 2 years have elapsed since April 1
1835 after ~~of~~ the year of issuance of the tax certificate and before
1836 the expiration of 7 years after ~~from~~ the date of issuance, may
1837 file the certificate and an application for a tax deed with the
1838 tax collector of the county where the property lands described
1839 in the certificate is ~~are~~ located. The application may be made
1840 on the entire parcel of property or any part ~~thereof~~ which is
1841 capable of being readily separated from the whole but only after
1842 the division has been received from the property appraiser. The
1843 tax collector may charge ~~shall be allowed~~ a tax deed application
1844 fee of \$75, plus reimbursement for any fee charged to the tax
1845 collector by a vendor for providing an electronic tax deed
1846 application program or service.

1847 (2) A ~~Any~~ certificateholder, other than the county, who
1848 applies ~~makes application~~ for a tax deed shall pay the tax
1849 collector, at the time of application, all amounts required for
1850 redemption or purchase of all other outstanding tax
1851 certificates, plus interest, any omitted taxes, plus interest,
1852 any delinquent taxes, plus interest, and current taxes, if due,
1853 covering the property land.

1854 (3) The county in which ~~where~~ the property lands described
1855 in the certificate is ~~are~~ located shall apply ~~make application~~
1856 for a tax deed on all county-held certificates on property

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1857 valued at \$5,000 or more on the property appraiser's current
1858 year assessment roll, except deferred payment tax certificates,
1859 and may apply for tax deeds ~~make application~~ on these
1860 certificates on property valued at less than \$5,000 on the
1861 property appraiser's current year assessment roll. ~~The~~ Such
1862 application shall be made 2 years after April 1 of the year of
1863 issuance of the certificates or as soon thereafter as is
1864 reasonable. Upon application ~~for a tax deed~~, the county shall
1865 deposit with the tax collector all applicable costs and fees,
1866 but may ~~shall~~ not deposit any money to cover the redemption of
1867 other outstanding certificates covering the property land. The
1868 tax collector may charge a tax deed application fee of \$75, plus
1869 reimbursement for any fee charged to the tax collector by a
1870 vendor for providing an electronic tax deed application program
1871 or service.

1872 (4) The tax collector shall deliver to the clerk of the
1873 circuit court a statement that payment has been made for all
1874 outstanding certificates or, if the certificate is held by the
1875 county, that all appropriate fees have been deposited, and
1876 stating that the following persons are to be notified prior to
1877 the sale of the property:

1878 (a) Any legal titleholder of record if the address of the
1879 owner appears on the record of conveyance of the property lands
1880 to the owner. However, if the legal titleholder of record is the
1881 same as the person to whom the property was assessed on the tax
1882 roll for the year in which the property was last assessed, then
1883 the notice may ~~only~~ be mailed to the address of the legal
1884 titleholder as it appears on the latest assessment roll.

1885 (b) Any lienholder of record who has recorded a lien

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1886 against the property described in the tax certificate if an
1887 address appears on the recorded lien.

1888 (c) Any mortgagee of record if an address appears on the
1889 recorded mortgage.

1890 (d) Any vendee of a recorded contract for deed if an
1891 address appears on the recorded contract or, if the contract is
1892 not recorded, any vendee who has applied to receive notice
1893 pursuant to s. 197.344(1)(c).

1894 (e) Any other lienholder who has applied to the tax
1895 collector to receive notice if an address is supplied to the
1896 collector ~~by such lienholder~~.

1897 (f) Any person to whom the property was assessed on the tax
1898 roll for the year in which the property was last assessed.

1899 (g) Any lienholder of record who has recorded a lien
1900 against a mobile home located on the property described in the
1901 tax certificate if an address appears on the recorded lien and
1902 if the lien is recorded with the clerk of the circuit court in
1903 the county where the mobile home is located.

1904 (h) Any legal titleholder of record of property that is
1905 contiguous to the property described in the tax certificate, if
1906 ~~when~~ the property described is ~~either~~ submerged land or common
1907 elements of a subdivision, if the address of the titleholder of
1908 contiguous property appears on the record of conveyance of the
1909 property land ~~and~~ to the ~~that~~ legal titleholder. However, if the
1910 legal titleholder of property contiguous to the property
1911 ~~described in the tax certificate~~ is the same as the person to
1912 whom the property described in the tax certificate was assessed
1913 on the tax roll for the year in which the property was last
1914 assessed, the notice may be mailed ~~only~~ to the address of the

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1915 legal titleholder as it appears on the latest assessment roll.
 1916 As used in this chapter, the term "contiguous" means touching,
 1917 meeting, or joining at the surface or border, other than at a
 1918 corner or a single point, and not separated by submerged lands.
 1919 Submerged lands lying below the ordinary high-water mark which
 1920 are sovereignty lands are not part of the upland contiguous
 1921 property for purposes of notification.

1922
 1923 The statement must be signed by the tax collector or the tax
 1924 collector's designee, ~~with the tax collector's seal affixed~~. The
 1925 tax collector may purchase a reasonable bond for errors and
 1926 omissions of his or her office in making such statement. The
 1927 search of the official records must be made by a direct and
 1928 inverse search. "Direct" means the index in straight and
 1929 continuous alphabetic order by grantor, and "inverse" means the
 1930 index in straight and continuous alphabetic order by grantee.

1931 (5) (a) The tax collector may contract with a title company
 1932 or an abstract company ~~at a reasonable fee~~ to provide the
 1933 minimum information required in subsection (4), consistent with
 1934 rules adopted by the department. If additional information is
 1935 required, the tax collector must make a written request to the
 1936 title or abstract company stating the additional requirements.
 1937 The tax collector may select any title or abstract company,
 1938 regardless of its location, as long as the fee is reasonable,
 1939 the minimum information is submitted, and the title or abstract
 1940 company is authorized to do business in this state. The tax
 1941 collector may advertise and accept bids for the title or
 1942 abstract company if he or she considers it appropriate to do so.

1943 1. The ownership and encumbrance report must include the ~~be~~

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1944 ~~printed or typed on stationery or other paper showing a~~
1945 letterhead of the person, firm, or company that makes the
1946 search, and the signature of the individual person who makes the
1947 search or of an officer of the firm must be attached. The tax
1948 collector is not liable for payment to the firm unless these
1949 requirements are met. The report may be submitted to the tax
1950 collector in an electronic format.

1951 2. The tax collector may not accept or pay for any title
1952 search or abstract if ~~no~~ financial responsibility is not assumed
1953 for the search. However, reasonable restrictions as to the
1954 liability or responsibility of the title or abstract company are
1955 acceptable. Notwithstanding s. 627.7843(3), the tax collector
1956 may contract for higher maximum liability limits.

1957 3. In order to establish uniform prices for ownership and
1958 encumbrance reports within the county, the tax collector must
1959 ~~shall~~ ensure that the contract for ownership and encumbrance
1960 reports include all requests for title searches or abstracts for
1961 a given period of time.

1962 (b) Any fee paid for a ~~any~~ title search or abstract must be
1963 collected at the time of application under subsection (1), and
1964 the amount of the fee must be added to the opening bid.

1965 (c) The clerk shall advertise and administer the sale and
1966 receive such fees for the issuance of the deed and sale of the
1967 property as ~~are~~ provided in s. 28.24.

1968 (6) ~~(a)~~ The opening bid:

1969 (a) On county-held certificates on nonhomestead property
1970 shall be the sum of the value of all outstanding certificates
1971 against the property ~~land~~, plus omitted years' taxes, delinquent
1972 taxes, interest, and all costs and fees paid by the county.

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1973 (b) ~~The opening bid~~ On an individual certificate on
 1974 nonhomestead property must ~~shall include~~, in addition to the
 1975 amount of money paid to the tax collector by the
 1976 certificateholder at the time of application, include the amount
 1977 required to redeem the applicant's tax certificate and all other
 1978 costs and fees paid by the applicant.

1979 (c) ~~The opening bid~~ On property assessed on the latest tax
 1980 roll as homestead property must ~~shall include~~, in addition to
 1981 the amount of money required for an opening bid on nonhomestead
 1982 property, include an amount equal to one-half of the latest just
 1983 ~~assessed~~ value of the homestead as determined by the property
 1984 appraiser. ~~Payment of one-half of the assessed value of the~~
 1985 ~~homestead property shall not be required if the tax certificate~~
 1986 ~~to which the application relates was sold prior to January 1,~~
 1987 ~~1982.~~

1988 (7) On county-held certificates for which there are no
 1989 bidders at the public sale, the clerk shall enter the land on a
 1990 list entitled "lands available for taxes" and shall immediately
 1991 notify the county commission and all other persons holding
 1992 certificates against the property land that the property land is
 1993 available. During the first 90 days after the property land is
 1994 placed on the list ~~of lands available for taxes~~, the county may
 1995 purchase the land for the opening bid or may waive its rights to
 1996 purchase the property. Thereafter, any person, the county, or
 1997 any other governmental unit may purchase the land from the
 1998 clerk, without further notice or advertising, for the opening
 1999 bid, except that if ~~when~~ the county or other governmental unit
 2000 is the purchaser for its own use, the board of county
 2001 commissioners may cancel omitted years' taxes, as provided under

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2002 s. 197.447. If the county does not elect to purchase the
2003 property ~~land~~, the county must notify each legal titleholder of
2004 property contiguous to the property ~~land~~ available for taxes, as
2005 provided in paragraph (4) (h), before expiration of the 90-day
2006 period. Interest on the opening bid continues to accrue through
2007 the month of sale as prescribed by s. 197.542.

2008 (8) Taxes shall not be extended against parcels listed as
2009 lands available for taxes, but in each year the taxes that would
2010 have been due shall be treated as omitted years and added to the
2011 required minimum bid. Three years after the day the land was
2012 offered for public sale, the land shall escheat to the county in
2013 which it is located, free and clear. All tax certificates,
2014 accrued taxes, and liens of any nature against the property
2015 shall be deemed canceled as a matter of law and of no further
2016 legal force and effect, and the clerk shall execute an
2017 escheatment tax deed vesting title in the board of county
2018 commissioners of the county in which the land is located.

2019 (a) When a property escheats to the county under this
2020 subsection, the county is not subject to any liability imposed
2021 by chapter 376 or chapter 403 for preexisting soil or
2022 groundwater contamination due solely to its ownership. However,
2023 this subsection does not affect the rights or liabilities of any
2024 past or future owners of the escheated property and does not
2025 affect the liability of any governmental entity for the results
2026 of its actions that create or exacerbate a pollution source.

2027 (b) The county and the Department of Environmental
2028 Protection may enter into a written agreement for the
2029 performance, funding, and reimbursement of the investigative and
2030 remedial acts necessary for a property that escheats to the

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2031 county.

2032 (9) Consolidated applications on more than one tax
2033 certificate are allowed, but a separate statement shall be
2034 issued pursuant to subsection (4), and a separate tax deed shall
2035 be issued pursuant to s. 197.552, for each parcel of property
2036 shown on the tax certificate.

2037 (10) Any fees collected pursuant to this section shall be
2038 refunded to the certificateholder in the event that the tax deed
2039 sale is canceled for any reason.

2040 (11) For any property acquired under this section by the
2041 county for the express purpose of providing infill housing, the
2042 board of county commissioners may, in accordance with s.
2043 197.447, cancel county-held tax certificates and omitted years'
2044 taxes on such properties. Furthermore, the county may not
2045 transfer a property acquired under this section specifically for
2046 infill housing back to a taxpayer who failed to pay the
2047 delinquent taxes or charges that led to the issuance of the tax
2048 certificate or lien. For purposes of this subsection only, the
2049 term "taxpayer" includes the taxpayer's family or any entity in
2050 which the taxpayer or taxpayer's family has any interest.

2051 Section 49. Section 197.542, Florida Statutes, is amended
2052 to read:

2053 197.542 Sale at public auction.—

2054 (1) Real property ~~The lands~~ advertised for sale to the
2055 highest bidder as a result of an application filed under s.
2056 197.502 shall be sold at public auction by the clerk of the
2057 circuit court, or his or her deputy, of the county where the
2058 property is ~~lands are~~ located on the date, at the time, and at
2059 the location as set forth in the published notice, which must

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2060 shall be during the regular hours the clerk's office is open. ~~At~~
2061 ~~the time and place, the clerk shall read the notice of sale and~~
2062 ~~shall offer the lands described in the notice for sale to the~~
2063 ~~highest bidder for cash at public outcry.~~ The amount required to
2064 redeem the tax certificate, plus the amounts paid by the holder
2065 to the clerk ~~of the circuit court~~ in charges for costs of sale,
2066 redemption of other tax certificates on the same property lands,
2067 and all other costs to the applicant for tax deed, plus interest
2068 ~~thereon~~ at the rate of 1.5 percent per month for the period
2069 running from the month after the date of application for the
2070 deed through the month of sale and costs incurred for the
2071 service of notice provided for in s. 197.522(2), shall be
2072 ~~considered~~ the bid of the certificateholder for the property.
2073 However, if the property land to be sold is assessed on the
2074 latest tax roll as homestead property, the bid of the
2075 certificateholder must ~~shall~~ be increased to include an amount
2076 equal to one-half of the just assessed value of the homestead
2077 property as determined by the property appraiser and as required
2078 by s. 197.502. If there are no higher bids, the property land
2079 shall be struck off and sold to the certificateholder, who shall
2080 ~~forthwith~~ pay to the clerk the documentary stamp tax and
2081 recording fees due, and a tax deed shall ~~thereupon~~ be issued and
2082 recorded by the clerk.

2083 (2) ~~If there are other bids,~~ The certificateholder has
2084 ~~shall have~~ the right to bid as others present may bid, and the
2085 property shall be struck off and sold to the highest bidder. The
2086 high bidder may be required to ~~shall~~ post with the clerk a
2087 nonrefundable ~~cash~~ deposit of \$200 at the time of the sale, to
2088 be applied to the sale price at the time of full payment. Notice

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2089 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the
2090 auction site, and the clerk may require ~~that~~ bidders to show
2091 their willingness and ability to post the ~~cost~~ deposit. If full
2092 payment of the final bid and of documentary stamp tax and
2093 recording fees is not made within 24 hours, excluding weekends
2094 and legal holidays, the clerk shall cancel all bids, readvertise
2095 the sale as provided in this section, and pay all costs of the
2096 sale from the deposit. Any remaining funds must be applied
2097 toward the opening bid. The clerk may refuse to recognize the
2098 bid of any person who has previously bid and refused, for any
2099 reason, to honor such bid.

2100 (3) If the sale is canceled for any reason, the clerk shall
2101 immediately readvertise the sale to be held within ~~no later than~~
2102 30 days after the date the sale was canceled. Only one
2103 advertisement is necessary. No further notice is required. The
2104 amount of the opening ~~statutory (opening)~~ bid shall be increased
2105 by the cost of advertising, additional clerk's fees as provided
2106 for in s. 28.24(21), and interest as provided for in subsection
2107 (1). The clerk must ~~shall~~ receive full payment prior to the
2108 issuance of the tax deed.

2109 (4) (a) A clerk may conduct electronic tax deed sales in
2110 lieu of public outcry. The clerk must comply with the procedures
2111 provided in this chapter, except that electronic proxy bidding
2112 shall be allowed and the clerk may require bidders to advance
2113 sufficient funds to pay the deposit required by subsection (2).
2114 The clerk shall provide access to the electronic sale by
2115 computer terminals open to the public at a designated location.
2116 A clerk who conducts such electronic sales may receive
2117 electronic deposits and payments related to the sale. The

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2118 portion of an advance deposit from a winning bidder required by
2119 subsection (2) shall, upon acceptance of the winning bid, be
2120 subject to the fee under s. 28.24(10).

2121 (b) Nothing in this subsection shall be construed to
2122 restrict or limit the authority of a charter county from
2123 conducting electronic tax deed sales. In a charter county where
2124 the clerk of the circuit court does not conduct all electronic
2125 sales, the charter county shall be permitted to receive
2126 electronic deposits and payments related to sales it conducts,
2127 as well as to subject the winning bidder to a fee, consistent
2128 with the schedule in s. 28.24(10).

2129 Section 50. Section 197.552, Florida Statutes, is amended
2130 to read:

2131 197.552 Tax deeds.—All tax deeds shall be issued in the
2132 name of a county and must ~~shall~~ be signed by the clerk of the
2133 county. The deed shall be witnessed by two witnesses, the
2134 official seal ~~shall be attached thereto, and the deed shall be~~
2135 acknowledged or proven as other deeds. Except as specifically
2136 provided in this chapter, no right, interest, restriction, or
2137 other covenant survives ~~shall survive~~ the issuance of a tax
2138 deed, except that a lien of record held by a municipal, ~~or~~
2139 county, state, or federal governmental unit, special district,
2140 or community development district, if ~~when~~ such lien is not
2141 satisfied after ~~as of~~ the disbursement of proceeds of sale under
2142 ~~the provisions of~~ s. 197.582, shall survive the issuance of a
2143 tax deed. The charges by the clerk shall be as provided in s.
2144 28.24. Tax deeds issued to a purchaser of property ~~land~~ for
2145 delinquent taxes must ~~shall~~ be in the form prescribed by the
2146 department. All deeds issued pursuant to this section are ~~shall~~

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2147 ~~be~~ prima facie evidence of the regularity of all proceedings
 2148 from the valuation of the property lands to the issuance of the
 2149 deed, inclusive.

2150 Section 51. Subsection (2) of section 197.582, Florida
 2151 Statutes, is amended to read:

2152 197.582 Disbursement of proceeds of sale.—

2153 (2) If the property is purchased for an amount in excess of
 2154 the statutory bid of the certificateholder, the excess shall be
 2155 paid over and disbursed by the clerk. If the property purchased
 2156 is homestead property and the statutory bid includes an amount
 2157 equal to at least one-half of the assessed value of the
 2158 homestead, that amount shall be treated as excess and
 2159 distributed in the same manner. The clerk shall distribute the
 2160 excess to the governmental units for the payment of any lien of
 2161 record held by a governmental unit against the property. If ~~In~~
 2162 ~~the event~~ the excess is not sufficient to pay all of such liens
 2163 in full, the excess shall ~~then~~ be paid to each governmental unit
 2164 pro rata. If, after all liens ~~of record~~ of ~~the~~ governmental
 2165 units ~~upon the property~~ are paid in full, there remains a
 2166 balance of undistributed funds, the balance ~~of the purchase~~
 2167 ~~price~~ shall be retained by the clerk for the benefit of ~~the~~
 2168 persons described in s. 197.522(1)(a), except those persons
 2169 described in s. 197.502(4)(h), as their interests may appear.
 2170 The clerk shall mail notices to such persons notifying them of
 2171 the funds held for their benefit. Any service charges, at the
 2172 ~~same~~ rate ~~as~~ prescribed in s. 28.24(10), and costs of mailing
 2173 notices shall be paid out of the excess balance held by the
 2174 clerk. Excess proceeds shall be held and disbursed in the same
 2175 manner as unclaimed redemption moneys in s. 197.473. If ~~In the~~

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2176 ~~event~~ excess proceeds are not sufficient to cover the service
2177 charges and mailing costs, the clerk shall receive the total
2178 amount of excess proceeds as a service charge. The tax collector
2179 shall use any overbid funds to pay any taxes that became due
2180 after the tax deed application was made, or for omitted taxes,
2181 if any.

2182 Section 52. Paragraphs (b) and (i) of subsection (2) and
2183 paragraph (f) of subsection (3) of section 192.0105, Florida
2184 Statutes, are amended to read:

2185 192.0105 Taxpayer rights.—There is created a Florida
2186 Taxpayer's Bill of Rights for property taxes and assessments to
2187 guarantee that the rights, privacy, and property of the
2188 taxpayers of this state are adequately safeguarded and protected
2189 during tax levy, assessment, collection, and enforcement
2190 processes administered under the revenue laws of this state. The
2191 Taxpayer's Bill of Rights compiles, in one document, brief but
2192 comprehensive statements that summarize the rights and
2193 obligations of the property appraisers, tax collectors, clerks
2194 of the court, local governing boards, the Department of Revenue,
2195 and taxpayers. Additional rights afforded to payors of taxes and
2196 assessments imposed under the revenue laws of this state are
2197 provided in s. 213.015. The rights afforded taxpayers to assure
2198 that their privacy and property are safeguarded and protected
2199 during tax levy, assessment, and collection are available only
2200 insofar as they are implemented in other parts of the Florida
2201 Statutes or rules of the Department of Revenue. The rights so
2202 guaranteed to state taxpayers in the Florida Statutes and the
2203 departmental rules include:

2204 (2) THE RIGHT TO DUE PROCESS.—

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2205 (b) The right to petition the value adjustment board over
 2206 objections to assessments, denial of exemption, denial of
 2207 agricultural classification, denial of historic classification,
 2208 denial of high-water recharge classification, disapproval of tax
 2209 deferral, and any penalties on deferred taxes imposed for
 2210 incorrect information willfully filed. Payment of estimated
 2211 taxes does not preclude the right of the taxpayer to challenge
 2212 his or her assessment (see ss. 194.011(3), 196.011(6) and
 2213 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),
 2214 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2215 (i) The right to bring action in circuit court to contest a
 2216 tax assessment or appeal value adjustment board decisions to
 2217 disapprove exemption or deny tax deferral (see ss. 194.036(1) (c)
 2218 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2219 (3) THE RIGHT TO REDRESS.—

2220 (f) The right to redeem real property and redeem tax
 2221 certificates at any time before a tax deed is issued, and the
 2222 right to have tax certificates canceled if sold where taxes had
 2223 been paid or if other error makes it void or correctable.
 2224 Property owners have the right to be free from contact by a
 2225 certificateholder for 2 years (see ss. 197.432 (12) ~~(14)~~ and (13)
 2226 ~~(15)~~, 197.442(1), 197.443, and 197.472(1) and (6) ~~(7)~~).

2227 Section 53. Paragraph (d) of subsection (3) of section
 2228 194.011, Florida Statutes, is amended to read:

2229 194.011 Assessment notice; objections to assessments.—

2230 (3) A petition to the value adjustment board must be in
 2231 substantially the form prescribed by the department.
 2232 Notwithstanding s. 195.022, a county officer may not refuse to
 2233 accept a form provided by the department for this purpose if the

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2234 taxpayer chooses to use it. A petition to the value adjustment
2235 board shall describe the property by parcel number and shall be
2236 filed as follows:

2237 (d) The petition may be filed, as to valuation issues, at
2238 any time during the taxable year on or before the 25th day
2239 following the mailing of notice by the property appraiser as
2240 provided in subsection (1). With respect to an issue involving
2241 the denial of an exemption, an agricultural or high-water
2242 recharge classification application, an application for
2243 classification as historic property used for commercial or
2244 certain nonprofit purposes, or a deferral, the petition must be
2245 filed at any time during the taxable year on or before the 30th
2246 day following the mailing of the notice by the property
2247 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2248 196.193 or notice by the tax collector under s. 197.2425
2249 ~~197.253~~.

2250 Section 54. Subsection (1) of section 194.013, Florida
2251 Statutes, is amended to read:

2252 194.013 Filing fees for petitions; disposition; waiver.—

2253 (1) If so required by resolution of the value adjustment
2254 board, a petition filed pursuant to s. 194.011 shall be
2255 accompanied by a filing fee to be paid to the clerk of the value
2256 adjustment board in an amount determined by the board not to
2257 exceed \$15 for each separate parcel of property, real or
2258 personal, covered by the petition and subject to appeal.
2259 However, no such filing fee may be required with respect to an
2260 appeal from the disapproval of homestead exemption under s.
2261 196.151 or from the denial of tax deferral under s. 197.2425
2262 ~~197.253~~. Only a single filing fee shall be charged under this

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2263 section as to any particular parcel of property despite the
2264 existence of multiple issues and hearings pertaining to such
2265 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
2266 or (f), a single filing fee shall be charged. Such fee shall be
2267 calculated as the cost of the special magistrate for the time
2268 involved in hearing the joint petition and shall not exceed \$5
2269 per parcel. Said fee is to be proportionately paid by affected
2270 parcel owners.

2271 Section 55. Sections 197.202, 197.242, 197.304, 197.3041,
2272 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2273 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2274 197.3077, 197.3078, 197.3079, and 197.433, Florida Statutes, are
2275 repealed.

2276 Section 56. This act shall take effect July 1, 2009.