

By the Committee on Community Affairs; and 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, 197.552, and 197.582, F.S.;  
9       revising, updating, and consolidating provisions of  
10      ch. 197, F.S., relating to definitions, tax  
11      collectors, lien of taxes, returns and assessments,  
12      unpaid or omitted taxes, discounts, interest rates,  
13      Department of Revenue responsibilities, tax bills,  
14      judicial sales, prepayment of taxes, assessment rolls,  
15      duties of tax collectors, tax notices, delinquent  
16      taxes, lienholders, special assessments, non-ad  
17      valorem assessments, tax payments, distribution of  
18      taxes, advertisements of property with delinquent  
19      taxes, attachment, delinquent personal property taxes,  
20      sales of property, tax certificates, tax deeds, and  
21      tax sales; amending s. 197.502, F.S.; revising  
22      provisions relating to applications for tax deeds;  
23      providing notice requirements; providing payment  
24      requirements; authorizing the tax collector to charge  
25      a fee to cover the costs to the tax collector for  
26      electronic tax deed programs or services; authorizing  
27      the tax collector to charge the county a fee for tax  
28      deed applications; deleting opening bid requirements  
29      for the sale of tax deeds on homestead property when

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30 the applicant is holder of a tax sale certificate;  
31 amending s. 197.542, F.S.; deleting bid requirements  
32 relating to the purchase of homestead property at  
33 public auction; amending s. 197.522, F.S., providing  
34 notice requirements for the sale of homestead property  
35 due to nonpayment of taxes; creating s. 197.146, F.S.;  
36 authorizing tax collectors to issue certificates of  
37 correction to tax rolls and outstanding delinquent  
38 taxes for uncollectable personal property accounts;  
39 requiring the tax collector to notify the property  
40 appraiser; providing construction; creating ss.  
41 197.2421 and 197.2423, F.S., renumbering and amending  
42 ss. 197.253, 197.303, and 197.3071, F.S., and amending  
43 ss. 197.243, 197.252, 197.254, 197.262, 197.263,  
44 197.272, 197.282, 197.292, 197.301, and 197.312, F.S.;  
45 revising, updating, and consolidating provisions of  
46 ch. 197, F.S., relating to deferral of tax payments  
47 for real property, homestead property, recreational  
48 and commercial working waterfront property, and  
49 affordable rental property; creating s. 197.4725,  
50 F.S.; providing authorization and requirements for  
51 purchase of county-held tax certificates; specifying  
52 required amounts to be paid; providing for fees;  
53 providing for electronic services; amending s.  
54 192.0105, F.S.; providing conditions under which a  
55 taxpayer is deemed to have waived a right to know;  
56 clarifying a taxpayer's right to redeem real property  
57 and tax certificates; clarifying that a property owner  
58 may not be contacted by the holder of a tax sale

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59 certificate for 2 years from the date the certificate  
60 is issued; providing that s. 197.122, F.S., applies in  
61 certain circumstances; providing for the obligation of  
62 the property owner to obtain certain information;  
63 correcting cross-references; amending ss. 194.011,  
64 194.013, and 196.011, F.S.; correcting cross-  
65 references; creating s. 197.603, F.S.; providing  
66 legislative intent; repealing s. 197.202, F.S.,  
67 relating to destruction of 20-year-old tax receipts;  
68 repealing s. 197.242, F.S., relating to a short title;  
69 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,  
70 197.3044, 197.3045, 197.3046, 197.3047, 197.307,  
71 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
72 197.3077, 197.3078, and 197.3079, F.S., relating to  
73 deferrals of tax payments; providing an effective  
74 date.

75  
76 Be It Enacted by the Legislature of the State of Florida:

77  
78 Section 1. Section 197.102, Florida Statutes, is amended to  
79 read:

80 197.102 Definitions.—As used in this chapter, the following  
81 definitions apply, unless the context clearly requires  
82 otherwise:

83 (1) "Awarded" means the time when the tax collector or a  
84 designee determines and announces verbally or through the  
85 closing of the bid process in an electronic auction that a buyer  
86 has placed the winning bid at a tax certificate sale.

87 (2)~~(1)~~ "Department," unless otherwise specified, means the

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88 Department of Revenue.

89 (3)~~(2)~~ "Omitted taxes" means those taxes which have not  
90 been extended on the tax roll against a parcel of property after  
91 the property has been placed upon the list of lands available  
92 for taxes pursuant to s. 197.502.

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

96 (5) "Random number generator" means a computational device  
97 designed to generate a sequence of numbers that lack any pattern  
98 and is used to resolve a tie when multiple bidders have bid the  
99 same lowest amount by assigning a number to each of the tied  
100 bidders and randomly determining which one of those numbers is  
101 the winner.

102 (6)~~(3)~~ "Tax certificate" means a paper or electronic legal  
103 document, representing unpaid delinquent real property taxes,  
104 non-ad valorem assessments, including special assessments,  
105 interest, and related costs and charges, issued in accordance  
106 with this chapter against a specific parcel of real property and  
107 becoming a first lien thereon, superior to all other liens,  
108 except as provided by s. 197.573(2).

109 (7)~~(4)~~ "Tax notice" means the paper or electronic tax bill  
110 sent to taxpayers for payment of any taxes or special  
111 assessments collected pursuant to this chapter, or the bill sent  
112 to taxpayers for payment of the total of ad valorem taxes and  
113 non-ad valorem assessments collected pursuant to s. 197.3632.

114 (8)~~(5)~~ "Tax receipt" means the paid tax notice.

115 (9)~~(6)~~ "Tax rolls" and "assessment rolls" are synonymous  
116 and mean the rolls prepared by the property appraiser pursuant

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117 to chapter 193 and certified pursuant to s. 193.122.

118 ~~(10)-(7)~~ However, when a local government uses the method  
119 set forth in s. 197.3632, the following definitions shall apply:

120 (a) "Ad valorem tax roll" means the roll prepared by the  
121 property appraiser and certified to the tax collector for  
122 collection.

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

126 Section 2. Section 197.122, Florida Statutes, is amended to  
127 read:

128 197.122 Lien of taxes; ~~dates~~; application.-

129 (1) All taxes imposed pursuant to the State Constitution  
130 and laws of this state shall be a first lien, superior to all  
131 other liens, on any property against which the taxes have been  
132 assessed and shall continue in full force from January 1 of the  
133 year the taxes were levied until discharged by payment or until  
134 barred under chapter 95. ~~If All personal property tax liens, to~~  
135 ~~the extent that~~ the property to which the lien applies cannot be  
136 located in the county or ~~to the extent that~~ the sale of the  
137 property is insufficient to pay all delinquent taxes, interest,  
138 fees, and costs due, a personal property tax lien shall apply ~~be~~  
139 ~~liens~~ against all other personal property of the taxpayer in the  
140 county. However, a lien ~~such liens~~ against other personal  
141 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~  
142 has been sold, and is ~~such liens~~ against other personal property  
143 ~~shall be~~ subordinate to any valid prior or subsequent liens  
144 against such other property. An ~~No~~ act of omission or commission  
145 on the part of a ~~any~~ property appraiser, tax collector, board of

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146 county commissioners, clerk of the circuit court, or county  
147 comptroller, or their deputies or assistants, or newspaper in  
148 which an any advertisement of sale may be published does not  
149 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
150 and costs due and; ~~but any acts of omission or commission~~ may be  
151 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
152 ~~them~~ in the same like manner as provided by law for performing  
153 acts in the first place, ~~and~~ When so corrected, they shall be  
154 considered ~~construed as~~ valid ab initio and do not ~~shall in no~~  
155 ~~way~~ affect ~~any process by law for the enforcement of the~~  
156 collection of the any tax. All owners of property are ~~shall be~~  
157 held to know that taxes are due and payable annually and are  
158 responsible for ~~charged with the duty of~~ ascertaining the amount  
159 of current and delinquent taxes and paying them before April 1  
160 of the year following the year in which taxes are assessed. No  
161 sale or conveyance of real or personal property for nonpayment  
162 of taxes shall be held invalid except upon proof that:

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

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

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

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

174 (3) A property appraiser shall ~~may also~~ correct a material

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175 mistake of fact relating to an essential condition of the  
176 subject property to reduce an assessment that ~~if to do so~~  
177 requires only the exercise of judgment as to the effect of the  
178 mistake of fact on the assessed or taxable value ~~of that mistake~~  
179 ~~of fact~~.

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

183 1. Environmental restrictions, zoning restrictions, or  
184 restrictions on permissible use;

185 2. Acreage;

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

188 4. Access to usable land;

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

192 6. Depreciation of the property that was based on a latent  
193 defect of the property which existed but was not readily  
194 discernible by inspection on January 1, but not depreciation  
195 ~~resulting~~ from any other cause.

196 (b) The material mistake of fact must ~~may~~ be corrected by  
197 the property appraiser, in the same ~~like~~ manner as provided by  
198 law for performing the act in the first place, only within 1  
199 year after the approval of the tax roll pursuant to s. 193.1142,  
200 and, if ~~when so~~ corrected, ~~the act~~ becomes valid ab initio and  
201 does not affect ~~in no way affects any process by law for the~~  
202 ~~enforcement~~ of the collection of the ~~any~~ tax. If the ~~such a~~  
203 correction results in a refund of taxes paid on the basis of an

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204 erroneous assessment included ~~contained~~ on the current year's  
205 tax roll for years beginning January 1, 1999, or later, the  
206 property appraiser, ~~at his or her option,~~ may request ~~that~~ the  
207 department to pass upon the refund request pursuant to s.  
208 197.182 or may submit the correction and refund order directly  
209 to the tax collector ~~for action~~ in accordance with the notice  
210 provisions of s. 197.182(2). Corrections to tax rolls for prior  
211 years which ~~would~~ result in refunds must be made pursuant to s.  
212 197.182.

213 Section 3. Section 197.123, Florida Statutes, is amended to  
214 read:

215 197.123 ~~Correcting~~ Erroneous returns; notification of  
216 property appraiser.—If a any tax collector has reason to believe  
217 that a any taxpayer has filed an erroneous or incomplete  
218 statement of her or his personal property or has not disclosed  
219 ~~returned the full amount of all of~~ of her or his property subject  
220 to taxation, the collector shall notify the property appraiser  
221 of the erroneous or incomplete statement.

222 Section 4. Section 197.146, Florida Statutes, is created to  
223 read:

224 197.146 Uncollectable personal property taxes; correction  
225 of tax roll.—A tax collector who determines that a tangible  
226 personal property account is uncollectable may issue a  
227 certificate of correction for the current tax roll and any  
228 outstanding delinquent taxes. The tax collector shall notify the  
229 property appraiser that the account is invalid, and the  
230 assessment shall not be certified for a future tax roll. An  
231 uncollectable account includes, but is not limited to, an  
232 account on property that was originally assessed but cannot be

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233 found to seize and sell for the payment of taxes and includes  
234 other personal property of the owner as authorized by s.  
235 197.413(8) and (9).

236 Section 5. Section 197.162, Florida Statutes, is amended to  
237 read:

238 197.162 Tax discount payment periods ~~Discounts; amount and~~  
239 ~~time.~~—

240 (1) For ~~On~~ all taxes assessed on the county tax rolls and  
241 collected by the county tax collector, discounts for payments  
242 made prior to delinquency ~~early payment thereof~~ shall be at the  
243 rate of 4 percent in the month of November or at any time within  
244 30 days after the mailing of the original tax notice; 3 percent  
245 in the following month of December; 2 percent in the following  
246 month of January; 1 percent in the following month of February;  
247 and zero percent in the following month of March or within 30  
248 days prior to the date of delinquency if the date of delinquency  
249 is after April 1.

250 (2) If ~~When~~ a taxpayer makes a request to have the original  
251 tax notice corrected, the discount rate for early payment  
252 applicable at the time of the request ~~for correction is made~~  
253 shall apply for 30 days after the mailing of the corrected tax  
254 notice.

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

259 (4) If the ~~For the purposes of this section, when a~~  
260 discount period ends on a Saturday, Sunday, or legal holiday,  
261 the discount period, including the zero-percent period, shall be

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262 extended to the next working day, if payment is delivered to the  
263 a designated collection office of the tax collector.

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

266 197.172 Interest rate; calculation and minimum.—

267 (2) The maximum rate of interest on a tax certificate shall  
268 be 18 percent per year; however, a tax certificate shall not  
269 bear interest nor shall the mandatory charge as provided by s.  
270 197.472(2) be levied during the 60-day period of time from the  
271 date of delinquency, except the 3 percent mandatory charge under  
272 subsection (1). ~~No tax certificate sold before March 23, 1992,~~  
273 ~~shall bear interest nor shall the mandatory charge as provided~~  
274 ~~by s. 197.472(2) be levied in excess of the interest or charge~~  
275 ~~provided herein, except as to those tax certificates upon which~~  
276 ~~the mandatory charge as provided by s. 197.472(2) shall have~~  
277 ~~been collected and paid.~~

278 (4) Interest shall be calculated ~~Except as provided in s.~~  
279 ~~197.262 with regard to deferred payment tax certificates,~~  
280 ~~interest to be accrued pursuant to this chapter shall be~~  
281 ~~ealeculated monthly from the first day of each month.~~

282 Section 7. Subsections (1), (2), and (3) of section  
283 197.182, Florida Statutes, are amended to read:

284 197.182 Department of Revenue to pass upon and order  
285 refunds.—

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

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- 291 1. When an overpayment has been made.
- 292 2. When a payment has been made when no tax was due.
- 293 3. When a bona fide controversy exists between the tax  
294 collector and the taxpayer as to the liability of the taxpayer  
295 for the payment of the tax claimed to be due, the taxpayer pays  
296 the amount claimed by the tax collector to be due, and it is  
297 finally adjudged by a court of competent jurisdiction that the  
298 taxpayer was not liable for the payment of the tax or any part  
299 thereof.
- 300 4. When a payment has been made in error by a taxpayer to  
301 the tax collector due to application of payment to an erroneous  
302 parcel or misinformation provided by the property appraiser or  
303 tax collector, if, within 12 ~~24~~ months of the date of the  
304 erroneous payment and prior to any transfer of the assessed  
305 property to a third party for consideration, the party seeking a  
306 refund makes demand for reimbursement of the erroneous payment  
307 upon the owner of the property on which the taxes were  
308 erroneously paid and reimbursement of the erroneous payment is  
309 not received within 45 days after such demand. The demand for  
310 reimbursement shall be sent by certified mail, return receipt  
311 requested, and a copy thereof shall be sent to the tax  
312 collector. If the payment was made in error by the taxpayer  
313 because of an error in the tax notice sent to the taxpayer,  
314 refund must be made as provided in paragraph (d) ~~subparagraph~~  
315 ~~(b)2~~.
- 316 5. When any payment has been made for tax certificates that  
317 are subsequently corrected or are subsequently determined to be  
318 void under s. 197.443.
- 319 (b)1. ~~These~~ Refunds that have been ordered by a court and

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320 ~~those~~ refunds that do not result from changes made in the  
321 assessed value on a tax roll certified to the tax collector  
322 shall be made directly by the tax collector without order from  
323 the department and shall be made from undistributed funds  
324 without approval of the various taxing authorities.

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

332 (d)2. ~~If when~~ a payment has been made in error by a  
333 taxpayer ~~to the tax collector~~ because of an error in the tax  
334 notice sent to the taxpayer, refund must be made directly by the  
335 tax collector and does not require approval from the department.  
336 At the request of the taxpayer, the amount paid in error may be  
337 applied by the tax collector to the taxes for which the taxpayer  
338 is actually liable.

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

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

347 (g) ~~(e)~~ If funds are available from current receipts and,  
348 subject to subsection (3) and, ~~if~~ a refund is approved, the

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349 taxpayer shall ~~is entitled to~~ receive a refund within 100 days  
350 after a claim for refund is made, unless the tax collector,  
351 property appraiser, or department states good cause for  
352 remitting the refund after that date. The times stated in this  
353 paragraph and paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory  
354 and may be extended by a maximum of an additional 60 days if  
355 good cause is stated.

356 (h) ~~(f)~~ If the taxpayer contacts the property appraiser  
357 first, the property appraiser shall refer the taxpayer to the  
358 tax collector.

359 (i) ~~(g)~~ If a correction to the roll by the property  
360 appraiser is required as a condition for the refund, the tax  
361 collector shall, within 30 days, advise the property appraiser  
362 of the taxpayer's application for a refund and forward the  
363 application to the property appraiser.

364 (j) ~~(h)~~ The property appraiser has 30 days after receipt of  
365 the form from the tax collector to correct the roll if a  
366 correction is permissible by law. By the end of ~~After~~ the 30-day  
367 period ~~30 days~~, the property appraiser shall ~~immediately~~ advise  
368 the tax collector in writing whether or not the roll has been  
369 corrected, stating the reasons why the roll was corrected or not  
370 corrected.

371 (k) ~~(i)~~ If the refund requires ~~is not one that can be~~  
372 ~~directly acted upon by the tax collector, for which an order~~  
373 ~~from the department is required~~, the tax collector shall forward  
374 the claim for refund to the department upon receipt of the  
375 correction from the property appraiser or 30 days after the  
376 claim for refund, whichever occurs first. This provision does  
377 not apply to corrections resulting in refunds of less than

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378 \$2,500 ~~\$400~~, which the tax collector shall make directly,  
379 without order from the department, ~~and~~ from undistributed funds,  
380 ~~and may make~~ without approval of the various taxing authorities.

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

385 (m) ~~(k)~~ Subject to and after meeting the requirements of s.  
386 194.171 and this section, an action to contest a denial of  
387 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
388 the date the tax collector mails ~~issues~~ the denial to the  
389 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
390 ~~years after January 1 of the year for which the taxes were paid,~~  
391 ~~whichever is later.~~

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

395 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the  
396 department ~~it~~ shall forward a copy of its order to the tax  
397 collector who shall ~~then~~ determine the pro rata share due by  
398 each taxing authority. The tax collector shall make the refund  
399 from undistributed funds held for that taxing authority and  
400 shall identify such refund as a reduction in the next  
401 distribution. If there are insufficient undistributed funds for  
402 the refund, the tax collector shall notify the taxing authority  
403 of the shortfall. The taxing authority shall: ~~and certify to the~~  
404 ~~county, the district school board, each municipality, and the~~  
405 ~~governing body of each taxing district, their pro rata shares of~~  
406 ~~such refund, the reason for the refund, and the date the refund~~

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407 ~~was ordered by the department.~~

408 ~~(b) The board of county commissioners, the district school~~  
409 ~~board, each municipality, and the governing body of each taxing~~  
410 ~~district shall comply with the order of the department in the~~  
411 ~~following manner:~~

412 ~~1. Authorize the tax collector to make refund from~~  
413 ~~undistributed funds held for that taxing authority by the tax~~  
414 ~~collector;~~

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

418 ~~(b)~~3. Notify the tax collector that the taxing authority  
419 does not have funds currently available and provide for the  
420 payment of the refund in its budget for the ensuing year ~~funds~~  
421 ~~for the payment of the refund.~~

422 (3) A refund ordered by the department pursuant to this  
423 section shall be made by the tax collector in one aggregate  
424 amount composed of all the pro rata shares of the several taxing  
425 authorities concerned, except that a partial refund is allowed  
426 when one or more of the taxing authorities concerned do not have  
427 funds currently available to pay their pro rata shares of the  
428 refund and this would cause an unreasonable delay in the total  
429 refund. A statement by the tax collector explaining the refund  
430 shall accompany the refund payment. When taxes become delinquent  
431 as a result of a refund pursuant to subparagraph (1)(a)4. or  
432 paragraph (1)(d) ~~subparagraph (1)(b)2.~~, the tax collector shall  
433 notify the property owner that the taxes have become delinquent  
434 and that a tax certificate will be sold if the taxes are not  
435 paid within 30 days after the date of delinquency.

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436 Section 8. Subsections (1), (3), and (5) of section  
437 197.222, Florida Statutes, are amended to read:

438 197.222 Prepayment of estimated tax by installment method.—

439 (1) Taxes collected pursuant to this chapter may be prepaid  
440 in installments as provided in this section. A taxpayer may  
441 elect to prepay by installments for each tax notice for ~~with~~  
442 taxes estimated to be more than \$100. A taxpayer who elects to  
443 prepay ~~taxes~~ shall make payments based upon an estimated tax  
444 equal to the actual taxes levied upon the subject property in  
445 the prior year. To prepay by installments, the ~~Such~~ taxpayer  
446 shall complete and file an application for each tax notice ~~to~~  
447 ~~prepay such taxes by installment~~ with the tax collector on or  
448 before April 30 ~~prior to May 1~~ of the year in which the taxpayer  
449 elects to prepay the ~~taxes in installments pursuant to this~~  
450 ~~section. The application shall be made on forms supplied by the~~  
451 ~~department and provided to the taxpayer by the tax collector.~~  
452 After submission of an initial application, a taxpayer is ~~shall~~  
453 not ~~be~~ required to submit additional annual applications as long  
454 as he or she continues to elect to prepay taxes in installments  
455 ~~pursuant to this section.~~ However, if in any year the taxpayer  
456 does not so elect, reapplication is ~~shall be~~ required for a  
457 subsequent election ~~to do so~~. Installment payments shall be made  
458 according to the following schedule:

459 (a) The first payment of one-quarter of the total amount of  
460 estimated taxes due must ~~shall~~ be made by ~~not later than~~ June 30  
461 of the year in which the taxes are assessed. A 6-percent  
462 discount applied against the amount of the installment shall be  
463 granted for such payment. The tax collector may accept a late  
464 payment of the first installment through July 31, and the ~~under~~

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465 ~~this paragraph within 30 days after June 30;~~ such late payment  
466 must be accompanied by a penalty of 5 percent of the amount of  
467 the installment due.

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

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

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

485 (e) If ~~For purposes of this section,~~ when an installment  
486 due date falls on a Saturday, Sunday, or legal holiday, the due  
487 date for the installment is ~~shall be~~ the next working day, if  
488 the installment payment is delivered to a designated collection  
489 office of the tax collector. Taxpayers making such payment shall  
490 be entitled to the applicable discount rate authorized in this  
491 section.

492 (3) Upon receiving a taxpayer's application for  
493 participation in the prepayment installment plan, and ~~the tax~~

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494 ~~collector shall mail to the taxpayer a statement of the~~  
495 ~~taxpayer's estimated tax liability which shall be equal to the~~  
496 ~~actual taxes levied on the subject property in the preceding~~  
497 ~~year; such statement shall indicate the amount of each quarterly~~  
498 ~~installment after application of the discount rates provided in~~  
499 ~~this section, and a payment schedule, based upon the schedule~~  
500 ~~provided in this section and furnished by the department. for~~  
501 ~~those taxpayers who participated in the prepayment installment~~  
502 ~~plan for the previous year and who are not required to reapply,~~  
503 ~~the tax collector shall send, in the same manner as described in~~  
504 s. 197.322(3), a quarterly statement with the discount rates  
505 provided in this section according to the payment schedule  
506 provided by the department ~~the statement shall be mailed by June~~  
507 ~~1. During the first month that the tax roll is open for payment~~  
508 ~~of taxes, the tax collector shall mail to the taxpayer a~~  
509 ~~statement which shows the amount of the remaining installment~~  
510 ~~payments to be made after application of the discount rates~~  
511 ~~provided in this section. The postage or cost of electronic~~  
512 mailing shall be paid out of the general fund of the county,  
513 upon statement thereof by the tax collector.

514 (5) Notice of the right to prepay taxes pursuant to this  
515 section shall be provided with the notice of taxes. The Such  
516 notice shall inform the taxpayer of the right to prepay taxes in  
517 installments, and that application forms can be obtained from  
518 the tax collector, and ~~shall state~~ that reapplication is not  
519 necessary if the taxpayer participated in the prepayment  
520 installment plan for the previous year. The application forms  
521 shall be provided ~~by the department and shall be mailed~~ by the  
522 tax collector to those taxpayers requesting an application.

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

525 197.2301 Payment of taxes prior to certified roll  
526 procedure.—

527 (3) Immediately upon receipt of the property appraiser's  
528 certification under subsection (2), the tax collector shall  
529 publish a notice ~~cause to be published~~ in a newspaper of general  
530 circulation in the county ~~and shall prominently post at the~~  
531 ~~courthouse door a notice~~ that the tax roll will not be certified  
532 for collection before ~~prior to~~ January 1 and that payments of  
533 estimated taxes may be made ~~will be allowed~~ by ~~these~~ taxpayers  
534 who submit ~~tender~~ payment to the collector on or before December  
535 31.

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

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

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

547 Section 10. Section 197.2421, Florida Statutes, is created  
548 to read:

549 197.2421 Property tax deferral.—

550 (1) When a property owner applies for a property tax  
551 deferral and meets the criteria established in this chapter, the

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552 tax collector shall approve the deferral of such ad valorem  
553 taxes and non-ad valorem assessments as is allowed under this  
554 chapter.

555 (2) Authorized property tax deferral programs are:

556 (a) Homestead tax deferral.

557 (b) Recreational and commercial working waterfront  
558 deferral.

559 (c) Affordable rental housing deferral.

560 (3) Ad valorem taxes, non-ad valorem assessments, and  
561 interest deferred pursuant to this chapter shall constitute a  
562 prior lien and shall attach to the property in the same manner  
563 as other tax liens. Deferred taxes, assessments, and interest,  
564 however, shall be due, payable, and delinquent as provided in  
565 this chapter.

566 Section 11. Section 197.2423, Florida Statutes, is created  
567 to read:

568 197.2423 Application for property tax deferral;  
569 determination of approval or denial by tax collector.-

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

574 (2) Each applicant shall demonstrate compliance with the  
575 requirements of this section.

576 (3) The application for deferral shall be made upon a form  
577 provided by the tax collector. The tax collector may require the  
578 applicant to submit other evidence and documentation deemed  
579 necessary in considering the application. The application form  
580 shall advise the applicant:

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- 581       (a) Of the manner in which interest is computed.  
582       (b) Of the conditions needed to be met for approval.  
583       (c) Of the conditions under which deferred taxes,  
584 assessments, and interest become due, payable, and delinquent.  
585       (d) That all deferrals pursuant to this section constitute  
586 a lien on the applicant's property.  
587       (4) Each application shall include a list of all  
588 outstanding liens on the property and the current value of each  
589 lien.  
590       (5) Each applicant shall furnish proof of fire and extended  
591 coverage insurance in an amount at least equal to the total of  
592 all outstanding liens, including a lien for deferred taxes, non-  
593 ad valorem assessments, and interest with a loss payable clause  
594 to the tax collector.  
595       (6) The tax collector shall consider each annual  
596 application for a tax deferral within 45 days after the  
597 application is filed or as soon as practicable thereafter. The  
598 tax collector shall exercise reasonable discretion based upon  
599 applicable information available under this section. A tax  
600 collector who finds that the applicant is entitled to the tax  
601 deferral shall approve the application and maintain the deferral  
602 records until the tax lien is satisfied.  
603       (7) For approved deferrals, the date used in determining  
604 taxes due, net of discounts for early payment as provided in s.  
605 197.162, is the date the tax collector received the application  
606 for tax deferral.  
607       (8) The tax collector shall notify the property appraiser  
608 in writing of those parcels for which taxes have been deferred.  
609       (9) A tax deferral may not be granted if:

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

614 (b) The primary mortgage financing on the property is for  
615 an amount that exceeds 70 percent of the just value of the  
616 property.

617 (10) A tax collector who finds that the applicant is not  
618 entitled to the deferral shall send a notice of disapproval  
619 within 45 days after the date the application is filed, citing  
620 the reason for disapproval. The original notice of disapproval  
621 shall be sent to the applicant and shall advise the applicant of  
622 the right to appeal the decision to the value adjustment board  
623 and shall inform the applicant of the procedure for filing such  
624 an appeal.

625 Section 12. Section 197.253, Florida Statutes, is  
626 renumbered as section 197.2425, Florida Statutes, and amended to  
627 read:

628 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral  
629 application. ~~An appeal of a denied tax deferral must be~~  
630 submitted by the property owner

631 ~~(1) The application for deferral shall be made upon a form~~  
632 ~~prescribed by the department and furnished by the county tax~~  
633 ~~collector. The application form shall be signed upon oath by the~~  
634 ~~applicant before an officer authorized by the state to~~  
635 ~~administer oaths. The tax collector may, in his or her~~  
636 ~~discretion, require the applicant to submit such other evidence~~  
637 ~~and documentation as deemed necessary by the tax collector in~~  
638 ~~considering the application. The application form shall advise~~

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639 ~~the applicant of the manner in which interest is computed. Each~~  
640 ~~application form shall contain an explanation of the conditions~~  
641 ~~to be met for approval and the conditions under which deferred~~  
642 ~~taxes and interest become due, payable, and delinquent. Each~~  
643 ~~application shall clearly state that all deferrals pursuant to~~  
644 ~~this act shall constitute a lien on the applicant's homestead.~~

645 ~~(2) (a) The tax collector shall consider each annual~~  
646 ~~application for homestead tax deferral within 30 days of the day~~  
647 ~~the application is filed or as soon as practicable thereafter. A~~  
648 ~~tax collector who finds that the applicant is entitled to the~~  
649 ~~tax deferral shall approve the application and file the~~  
650 ~~application in the permanent records. A tax collector who finds~~  
651 ~~the applicant is not entitled to the deferral shall send a~~  
652 ~~notice of disapproval within 30 days of the filing of the~~  
653 ~~application, giving reasons therefor to the applicant, either by~~  
654 ~~personal delivery or by registered mail to the mailing address~~  
655 ~~given by the applicant and shall make return in the manner in~~  
656 ~~which such notice was served upon the applicant upon the~~  
657 ~~original notice thereof and file among the permanent records of~~  
658 ~~the tax collector's office. The original notice of disapproval~~  
659 ~~sent to the applicant shall advise the applicant of the right to~~  
660 ~~appeal the decision of the tax collector to the value adjustment~~  
661 ~~board and shall inform the applicant of the procedure for filing~~  
662 ~~such an appeal.~~

663 ~~(b) Appeals of the decision of the tax collector to the~~  
664 ~~value adjustment board shall be in writing on a form prescribed~~  
665 ~~by the department and furnished by the tax collector. The Such~~  
666 ~~appeal must ~~shall~~ be filed with the value adjustment board~~  
667 ~~within 30 ~~20~~ days after the applicant's receipt of the notice of~~

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668 disapproval. The value adjustment board shall review the  
669 application and the evidence presented to the tax collector ~~upon~~  
670 ~~which the applicant based his or her claim for tax deferral~~ and,  
671 at the election of the applicant, shall hear the applicant in  
672 person, or by agent on the applicant's behalf, on his or her  
673 right to ~~homestead~~ tax deferral. The value adjustment board  
674 shall reverse the decision of the tax collector and grant a  
675 ~~homestead~~ tax deferral ~~to the applicant~~, if in its judgment the  
676 applicant is entitled to the tax deferral thereto, or shall  
677 affirm the decision of the tax collector. An Such action by ~~of~~  
678 the value adjustment board is ~~shall be~~ final unless the  
679 applicant or tax collector files a de novo proceeding for a  
680 declaratory judgment or other appropriate proceeding in the  
681 circuit court of the county in which the property is located ~~or~~  
682 ~~other lienholder~~, within 15 days after ~~from~~ the date of  
683 disapproval ~~of the application by the board~~, ~~files in the~~  
684 ~~circuit court of the county in which the property is located, a~~  
685 ~~proceeding for a declaratory judgment or other appropriate~~  
686 ~~proceeding.~~

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

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

694 ~~(5) If such proof has not been furnished with a prior~~  
695 ~~application, each applicant shall furnish proof of fire and~~  
696 ~~extended coverage insurance in an amount which is in excess of~~

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697 ~~the sum of all outstanding liens and deferred taxes and interest~~  
698 ~~with a loss payable clause to the county tax collector.~~

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

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

704 Section 13. Section 197.243, Florida Statutes, is amended  
705 to read:

706 197.243 Definitions relating to homestead property tax  
707 deferral Act.—

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

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

715 Section 14. Section 197.252, Florida Statutes, is amended  
716 to read:

717 197.252 Homestead tax deferral.—

718 (1) Any person who is entitled to claim homestead tax  
719 exemption under the provisions of s. 196.031(1) may apply ~~elect~~  
720 to defer payment of a portion of the combined total of the ad  
721 valorem taxes and any non-ad valorem assessments ~~which would be~~  
722 ~~covered by a tax certificate sold under this chapter levied on~~  
723 ~~that person's homestead by filing an annual application for tax~~  
724 ~~deferral with the county tax collector on or before January 31~~  
725 ~~following the year in which the taxes and non-ad valorem~~

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726 ~~assessments are assessed.~~ Any applicant who is entitled to  
727 receive the homestead tax exemption but has waived it for any  
728 reason shall furnish, ~~with the application for tax deferral,~~ a  
729 certificate of eligibility to receive the exemption. Such  
730 certificate shall be prepared by the county property appraiser  
731 upon request of the taxpayer. ~~It shall be the burden of each~~  
732 ~~applicant to affirmatively demonstrate compliance with the~~  
733 ~~requirements of this section.~~

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

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

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

745 3. In its entirety when the applicant's household income:  
746 a. For the prior calendar year is less than \$10,000; or  
747 b. Is less than the designated amount for the additional  
748 homestead exemption pursuant to s. 196.075 and the applicant is  
749 65 years of age or older. If any such applicant's household  
750 income for the prior calendar year is less than \$10,000,  
751 ~~approval of such application shall defer such ad valorem taxes~~  
752 ~~plus non-ad valorem assessments in their entirety.~~

753 ~~(b) If the applicant is 65 years of age or older, approval~~  
754 ~~of the application shall defer that portion of the ad valorem~~

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755 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~  
756 ~~the applicant's household income for the prior calendar year. If~~  
757 ~~any applicant's household income for the prior calendar year is~~  
758 ~~less than \$10,000, or is less than the amount of the household~~  
759 ~~income designated for the additional homestead exemption~~  
760 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~  
761 ~~elder, approval of the application shall defer the ad valorem~~  
762 ~~taxes plus non-ad valorem assessments in their entirety.~~

763 (b) ~~(e)~~ The household income of an applicant who applies for  
764 a tax deferral before the end of the calendar year in which the  
765 taxes and non-ad valorem assessments are assessed shall be for  
766 the current year, adjusted to reflect estimated income for the  
767 full calendar year period. The estimate of a full year's  
768 household income shall be made by multiplying the household  
769 income received to the date of application by a fraction, the  
770 numerator being 365 and the denominator being the number of days  
771 expired in the calendar year to the date of application.

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

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

780 ~~(b) If the primary mortgage financing on the homestead is~~  
781 ~~for an amount which exceeds 70 percent of the assessed value of~~  
782 ~~the homestead.~~

783 ~~(4) The amount of taxes, non-ad valorem assessments, and~~

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784 ~~interest deferred under this act shall accrue interest at a rate~~  
785 ~~equal to the semiannually compounded rate of one-half of 1~~  
786 ~~percent plus the average yield to maturity of the long-term~~  
787 ~~fixed-income portion of the Florida Retirement System~~  
788 ~~investments as of the end of the quarter preceding the date of~~  
789 ~~the sale of the deferred payment tax certificates; however, the~~  
790 ~~interest rate may not exceed 7 percent.~~

791 ~~(5) The taxes, non-ad valorem assessments, and interest~~  
792 ~~deferred pursuant to this act shall constitute a prior lien and~~  
793 ~~shall attach as of the date and in the same manner and be~~  
794 ~~collected as other liens for taxes, as provided for under this~~  
795 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~  
796 ~~and interest shall only be due, payable, and delinquent as~~  
797 ~~provided in this act.~~

798 Section 15. Section 197.303, Florida Statutes, is  
799 renumbered as section 197.2524, Florida Statutes, and amended to  
800 read:

801 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational  
802 and commercial working waterfront properties and affordable  
803 rental housing property.-

804 (1) The provisions of this section apply to: ~~board of~~  
805 ~~county commissioners of any county or the governing authority of~~  
806 ~~any municipality may adopt an ordinance to allow for ad valorem~~  
807 ~~tax deferrals for~~

808 (a) Recreational and commercial working waterfront  
809 properties if the owners are engaging in the operation,  
810 rehabilitation, or renovation of such properties in accordance  
811 with guidelines established in this section.

812 (b) Affordable rental housing, if the owners are engaging

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813 in the operation, rehabilitation, or renovation of such  
814 properties in accordance with the guidelines provided in part VI  
815 of chapter 420.

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

821 (3) The ordinance shall designate the percentage or amount  
822 of the deferral and the type and location of the ~~working~~  
823 ~~waterfront~~ property and, ~~including the type of public lodging~~  
824 ~~establishments, for which deferrals may be granted, which may~~  
825 ~~include any property meeting the provisions of s. 342.07(2),~~  
826 ~~which property may~~ require the property ~~be further required~~ to  
827 be located within a particular geographic area or areas of the  
828 county or municipality. For working waterfront properties, the  
829 ordinance may include the type of public lodging establishments,  
830 including property meeting the requirements of s. 342.07(2),  
831 which would qualify.

832 (4) The ordinance must specify that such deferrals apply  
833 only to taxes or assessments levied by the unit of government  
834 granting the deferral. However, a deferral may not be granted  
835 for ~~the deferrals do not apply, however, to~~ taxes or non-ad  
836 valorem assessments ~~defined in s. 197.3632(1)(d)~~ levied for the  
837 payment of bonds or for ~~to~~ taxes authorized by a vote of the  
838 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
839 Constitution.

840 (5) The ordinance must specify that any deferral granted  
841 remains in effect regardless of any change in the authority of

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842 the county or municipality to grant the deferral. In order to  
843 retain the deferral, ~~however,~~ the use and ownership of the  
844 property ~~as a working waterfront~~ must remain as it was when the  
845 deferral was granted for ~~be maintained over~~ the period in ~~for~~  
846 which the deferral remains ~~is granted~~.

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

851 1. The community redevelopment agency has previously issued  
852 instruments of indebtedness that are secured by increment  
853 revenues on deposit in the community redevelopment trust fund;  
854 and

855 2. Those instruments of indebtedness are associated with  
856 the real property applying for the deferral.

857 (b) If the provisions of paragraph (a) apply, the ~~tax~~  
858 deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes in  
859 excess of ~~equal to~~ the amount that must be deposited into the  
860 community redevelopment trust fund by the entity granting the  
861 deferral based upon the taxable value of the property upon which  
862 the deferral is being granted. Once all instruments of  
863 indebtedness that existed at the time the deferral was  
864 originally granted are no longer outstanding or have otherwise  
865 been defeased, the provisions of this paragraph shall no longer  
866 apply.

867 (c) If a portion of the taxes on a property were not  
868 eligible for deferral as provided in ~~because of the provisions~~  
869 ~~of~~ paragraph (b), the community redevelopment agency shall  
870 notify the property owner and the tax collector 1 year before

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871 the debt instruments that prevented said taxes from being  
872 deferred are no longer outstanding or otherwise defeased.

873 (d) The tax collector shall notify a community  
874 redevelopment agency of any tax deferral that has been granted  
875 on property located within the community redevelopment area of  
876 that agency.

877 (e) Issuance of debt obligation after the date a deferral  
878 has been granted shall not reduce the amount of taxes eligible  
879 for deferral.

880 Section 16. Section 197.3071, Florida Statutes, is  
881 renumbered as section 197.2526, Florida Statutes, and amended to  
882 read:

883 197.2526 ~~197.3071~~ Eligibility for tax deferral for  
884 affordable rental housing property.—The tax deferral authorized  
885 by s. 197.2524 ~~this section~~ is applicable only on a pro rata  
886 basis to the ad valorem taxes levied on residential units within  
887 a property which meet the following conditions:

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

892 (2) Units that are occupied by extremely-low-income  
893 persons, very-low-income persons, low-income persons, or  
894 moderate-income persons as these terms are defined in s.  
895 420.0004.

896 Section 17. Section 197.254, Florida Statutes, is amended  
897 to read:

898 197.254 Annual notification to taxpayer.—

899 (1) The tax collector shall notify the taxpayer of each

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900 parcel appearing on the real property assessment roll of the  
 901 right to defer payment of taxes and non-ad valorem assessments  
 902 ~~and interest. pursuant to ss. 197.242-197.312. Such notice shall~~  
 903 ~~be printed on the back of envelopes used for mailing the notice~~  
 904 ~~of taxes provided for by s. 197.322(3). Such notice of the right~~  
 905 ~~to defer payment of taxes and non-ad valorem assessments shall~~  
 906 read:

907  
 908 ~~NOTICE TO TAXPAYERS ENTITLED~~  
 909 ~~TO HOMESTEAD EXEMPTION~~  
 910

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

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

919 Section 18. Section 197.262, Florida Statutes, is amended  
 920 to read:

921 197.262 Deferred payment tax certificates.-

922 (1) ~~The tax collector shall notify each local governing~~  
 923 ~~body of the amount of taxes and non-ad valorem assessments~~  
 924 ~~deferred which would otherwise have been collected for such~~  
 925 ~~governing body. The county shall then, At the time of the tax~~  
 926 ~~certificate sale held pursuant to s. 197.432, the tax collector~~  
 927 ~~shall strike each certificate on which there are deferred taxes~~  
 928 ~~off to the county. Certificates issued pursuant to this section~~

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929 are exempt from the public sale of tax certificates held  
930 pursuant to s. 197.432.

931 (2) The certificates so held by the county shall bear  
932 interest at a rate equal to the semiannually compounded rate of  
933 0.5 percent plus the average yield to maturity of the long-term  
934 fixed-income portion of the Florida Retirement System  
935 investments as of the end of the quarter preceding the date of  
936 the sale of the deferred payment tax certificates; however, the  
937 interest rate may not exceed 7 ~~9.5~~ percent.

938 Section 19. Section 197.263, Florida Statutes, is amended  
939 to read:

940 197.263 Change in ownership or use of property.-

941 (1) If ~~In the event that~~ there is a change in use or  
942 ownership of tax-deferred property such that the owner is no  
943 longer eligible for the tax deferral granted ~~entitled to claim~~  
944 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
945 or the owner such person fails to maintain the required fire and  
946 extended insurance coverage, the total amount of deferred taxes  
947 and interest for all ~~previous~~ years shall be due and payable  
948 November 1 of the year in which the change ~~in use~~ occurs or on  
949 the date failure to maintain insurance occurs and shall be  
950 delinquent on April 1 of the year following the year in which  
951 the change in use or failure to maintain insurance occurs.  
952 However, if the change in ownership is to a surviving spouse and  
953 the spouse is eligible to maintain the tax deferral on such  
954 property, the surviving spouse may continue the deferment of  
955 previously deferred taxes and interest pursuant to this chapter.

956 ~~(2) In the event that there is a change in ownership of~~  
957 ~~tax-deferred property, the total amount of deferred taxes and~~

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958 ~~interest for all previous years shall be due and payable on the~~  
959 ~~date the change in ownership takes place and shall be delinquent~~  
960 ~~on April 1 following said date. When, however, the change in~~  
961 ~~ownership is to a surviving spouse and such spouse is eligible~~  
962 ~~to claim homestead exemption on such property pursuant to s.~~  
963 ~~196.031(1), such surviving spouse may continue the deferment of~~  
964 ~~previously deferred taxes and interest pursuant to the~~  
965 ~~provisions of this act.~~

966 (2)~~(3)~~ Whenever the property appraiser discovers that there  
967 has been a change in the ownership or use of property which has  
968 been granted a tax deferral, the property appraiser shall notify  
969 the tax collector in writing of the date such change occurs, and  
970 the tax collector shall collect any taxes, assessments, and  
971 interest due ~~or delinquent~~.

972 (3)~~(4)~~ During any year in which the total amount of  
973 deferred taxes, interest, and all other unsatisfied liens on the  
974 homestead exceeds 85 percent of the assessed value of the  
975 homestead, the tax collector shall immediately notify the owner  
976 ~~of the property on which taxes and interest have been deferred~~  
977 that the portion of taxes and interest which exceeds 85 percent  
978 of the assessed value of the homestead shall be due and payable  
979 within 30 days after ~~of receipt of~~ the notice is sent. Failure  
980 to pay the amount due shall cause the total amount of deferred  
981 taxes and interest to become delinquent.

982 (4)~~(5)~~ Each year, upon notification, each owner of property  
983 on which taxes and interest have been deferred shall submit to  
984 the tax collector a list of, and the current value of, all  
985 outstanding liens on the owner's homestead. Failure to respond  
986 to this notification within 30 days shall cause the total amount

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987 of deferred taxes and interest to become payable within 30 days.

988 ~~(5)-(6) If In the event~~ deferred taxes become delinquent  
989 ~~under this chapter, then on or before June 1 following the date~~  
990 ~~the taxes become delinquent,~~ the tax collector shall sell a tax  
991 certificate for the delinquent taxes and interest in the manner  
992 provided by s. 197.432.

993 Section 20. Section 197.272, Florida Statutes, is amended  
994 to read:

995 197.272 Prepayment of deferred taxes.-

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

1000 ~~(a) The owner of the property or the spouse of the owner.~~

1001 ~~(b) The next of kin of the owner, heir of the owner, child~~  
1002 ~~of the owner, or any person having or claiming a legal or~~  
1003 ~~equitable interest in the property, provided no objection is~~  
1004 ~~made by the owner within 30 days after the tax collector~~  
1005 ~~notifies the owner of the fact that such payment has been~~  
1006 ~~tendered.~~

1007 ~~(2) Any partial payment made pursuant to this section shall~~  
1008 ~~be applied first to accrued interest.~~

1009 Section 21. Section 197.282, Florida Statutes, is amended  
1010 to read:

1011 197.282 Distribution of payments.-When any deferred taxes,  
1012 assessments, or interest is collected, the tax collector shall  
1013 maintain a record of the payment, ~~setting forth a description of~~  
1014 ~~the property and the amount of taxes or interest collected for~~  
1015 ~~such property.~~ The tax collector shall distribute payments

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1016 received in accordance with the procedures for distribution of  
 1017 ad valorem taxes, non-ad valorem assessments, or redemption  
 1018 moneys as prescribed in this chapter.

1019 Section 22. Section 197.292, Florida Statutes, is amended  
 1020 to read:

1021 197.292 Construction.—Nothing in this chapter ~~act~~ shall be  
 1022 construed to prevent the collection of personal property taxes  
 1023 that: which

1024 (1) Become a lien against tax-deferred property;~~;~~

1025 (2) Defer payment of special assessments to benefited  
 1026 property other than those specifically allowed to be deferred;~~;~~  
 1027 or

1028 (3) Affect any provision of any mortgage or other  
 1029 instrument relating to property requiring a person to pay ad  
 1030 valorem taxes or non-ad valorem assessments.

1031 Section 23. Section 197.301, Florida Statutes, is amended  
 1032 to read:

1033 197.301 Penalties.—

1034 (1) The following penalties shall be imposed on any person  
 1035 who willfully files information required under s. 197.252 or s.  
 1036 197.263 which is incorrect:

1037 (a) The ~~Such~~ person shall pay the total amount of deferred  
 1038 taxes, non-ad valorem assessments, and interest ~~deferred~~, which  
 1039 amount shall immediately become due.~~;~~

1040 (b) The ~~Such~~ person shall be disqualified from filing a  
 1041 ~~homestead~~ tax deferral application for the next 3 years.~~;~~ ~~and~~

1042 (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
 1043 the total amount of deferred taxes, non-ad valorem assessments,  
 1044 and interest ~~deferred~~.

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1045 (2) Any person against whom the penalties prescribed in  
1046 this section have been imposed may appeal the penalties imposed  
1047 to the value adjustment board within 30 days after said  
1048 penalties are imposed.

1049 Section 24. Section 197.312, Florida Statutes, is amended  
1050 to read:

1051 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~  
1052 ~~elect~~ to pay the taxes when an applicant qualifies for tax  
1053 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
1054 the right to foreclose.

1055 Section 25. Section 197.322, Florida Statutes, is amended  
1056 to read:

1057 197.322 Delivery of ad valorem tax and non-ad valorem  
1058 assessment rolls; notice of taxes; publication and mail.—

1059 (1) The property appraiser shall deliver to the tax  
1060 collector the certified assessment roll along with his or her  
1061 warrant and recapitulation sheet.

1062 (2) The tax collector shall on November 1, or as soon as  
1063 the assessment roll is open for collection, publish a notice in  
1064 a local newspaper that the tax roll is open for collection.

1065 (3) Within 20 working days after receipt of the certified  
1066 ad valorem tax roll and the non-ad valorem assessment rolls, the  
1067 tax collector shall send ~~mail~~ to each taxpayer appearing on such  
1068 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a  
1069 tax notice stating the amount of current taxes due, ~~from the~~  
1070 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
1071 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
1072 early payment, and a notice that delinquent taxes are  
1073 outstanding, if applicable. Pursuant to s. 197.3632, the form of

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1074 the notice of non-ad valorem assessments and notice of ad  
1075 valorem taxes shall be as provided in s. 197.3635 and no other  
1076 form shall be used, notwithstanding the provisions of s.  
1077 195.022. The tax collector may send such notice electronically  
1078 or by postal mail. Electronic transmission may only be used with  
1079 the express consent of the property owner. Electronic  
1080 transmission of tax notices may be sent earlier but shall not be  
1081 sent later than the postal mailing of the notices. If the notice  
1082 of taxes is sent electronically and is returned as  
1083 undeliverable, a second notice may be sent through postal mail.  
1084 However, the original electronic transmission is the official  
1085 mailing for purpose of this section. No discount period shall be  
1086 extended due to a tax bill being returned electronically or  
1087 through postal mail. The postage for mailing or the cost of  
1088 electronic transmission shall be paid out of the general fund of  
1089 each local governing board, upon statement thereof by the tax  
1090 collector.

1091 Section 26. Section 197.332, Florida Statutes, is amended  
1092 to read:

1093 197.332 Duties of tax collectors; branch offices.—

1094 (1) The tax collector has the authority and obligation to  
1095 collect all taxes as shown on the tax roll by the date of  
1096 delinquency or to collect delinquent taxes, interest, and costs,  
1097 by sale of tax certificates on real property and by seizure and  
1098 sale of personal property. The tax collector may perform such  
1099 duties by use of contracted services or products or by  
1100 electronic means. The use of contracted services, products, or  
1101 vendors in no way diminishes the responsibility or liability of  
1102 the tax collector to perform such duties according to law. The

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1103 tax collector may ~~shall be allowed to~~ collect reasonable  
1104 attorney's fees and court costs in actions on proceedings to  
1105 recover delinquent taxes, interest, and costs.

1106 (2) A county tax collector may establish one or more branch  
1107 offices by acquiring title to real property or by lease  
1108 agreement. The tax collector may staff and equip such branch  
1109 offices to conduct state business, or if authorized to do so by  
1110 resolution of the county governing body, to perform the duties  
1111 of tax collector under this chapter. The department shall rely  
1112 on the tax collector's determination that a branch office is  
1113 necessary and shall base its approval of the tax collector's  
1114 budget in accordance with the procedures of s. 195.087(2).

1115 Section 27. Section 197.343, Florida Statutes, is amended  
1116 to read:

1117 197.343 Tax notices; additional notice required.-

1118 (1) An additional tax notice shall be sent, electronically  
1119 or by postal mail, mailed by April 30 to each taxpayer whose  
1120 payment has not been received. Electronic transmission of the  
1121 additional tax notice may be used only with the express consent  
1122 of the property owner. If the electronic transmission is  
1123 returned as undeliverable, a second notice may be sent by postal  
1124 mail. However, the original electronic transmission is the  
1125 official notice for the purpose of this subsection. The notice  
1126 shall include a description of the property and a statement that  
1127 if the taxes are not paid:

1128 (a) For real property, a tax certificate may be sold; and

1129 (b) For tangible personal property, the property may be  
1130 sold the following statement: If the taxes for ... (year) ... on  
1131 your property are not paid, a tax certificate will be sold for

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1132 ~~these taxes, and your property may be sold at a future date.~~

1133 ~~Contact the tax collector's office at once.~~

1134 ~~(2) A duplicate of the additional tax notice required by~~  
1135 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
1136 ~~condominium association or to a mobile home owner's homeowners'~~  
1137 ~~association as defined in s. 723.075 if the association has~~  
1138 ~~filed with the tax collector a written request and included a~~  
1139 ~~description of the land. The tax collector is authorized to~~  
1140 ~~charge a reasonable fee for the cost of this service.~~

1141 ~~(2)(3)~~ When the taxes under s. 193.481 on subsurface rights  
1142 have become delinquent and a tax certificate is to be sold under  
1143 this chapter, ~~a notice of the delinquency shall be given by~~  
1144 ~~first-class mail to the owner of the fee to which these~~  
1145 ~~subsurface rights are attached. On the day of the tax sale, the~~  
1146 ~~fee owner shall have the right to purchase the tax certificate~~  
1147 ~~at the maximum rate of interest provided by law before bids are~~  
1148 ~~accepted for the sale of such certificate.~~

1149 ~~(3)(4)~~ The tax collector shall mail such additional notices  
1150 as he or she considers proper and necessary or as may be  
1151 required by reasonable rules of the department.

1152 Section 28. Subsections (1) and (2) of section 197.344,  
1153 Florida Statutes, are amended to read:

1154 197.344 Lienholders; receipt of notices and delinquent  
1155 taxes.—

1156 (1) When requested in writing, a tax notice shall be sent  
1157 ~~mailed~~ according to the following procedures:

1158 (a) Upon request by any taxpayer aged 60 or over, the tax  
1159 collector shall send mail ~~mail~~ the tax notice to a third party  
1160 designated by the taxpayer. A duplicate copy of the notice shall

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1161 be sent ~~mailed~~ to the taxpayer.

1162 (b) Upon request by a mortgagee stating that the mortgagee  
1163 is the trustee of an escrow account for ad valorem taxes due on  
1164 the property, the tax notice shall be sent ~~mailed~~ to such  
1165 trustee. When the original tax notice is sent ~~mailed~~ to such  
1166 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
1167 the owner of the property with the additional statement that the  
1168 original has been sent to the trustee.

1169 (c) Upon request by a vendee of an unrecorded or recorded  
1170 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
1171 notice to such vendee.

1172

1173 The tax collector may establish cutoff dates, periods for  
1174 updating the list, and any other reasonable requirements to  
1175 ensure that the tax notices are sent ~~mailed~~ to the proper party  
1176 on time. Notices may be sent electronically or by postal mail.  
1177 However, electronic transmission may be used only with the  
1178 express consent of the person making the request. If the  
1179 electronic transmission is returned as undeliverable, a second  
1180 notice may be sent by postal mail. However, the original  
1181 electronic transmission is the official notice for the purpose  
1182 of this subsection.

1183 (2) On or before May 1 of each year, the holder or  
1184 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
1185 under a contract for deed, upon filing with the tax collector a  
1186 description of property ~~land~~ so encumbered and paying a service  
1187 charge of \$2, may request and receive information concerning any  
1188 delinquent taxes appearing on the current tax roll and  
1189 certificates issued on the described property ~~land~~. Upon receipt

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1190 of such request, the tax collector shall furnish the following  
1191 information within 60 days following the tax certificate sale:

1192 (a) The description of property on which certificates were  
1193 sold.

1194 (b) The number of each certificate issued and to whom.

1195 (c) The face amount of each certificate.

1196 (d) The cost for redemption of each certificate.

1197 Section 29. Section 197.3635, Florida Statutes, is amended  
1198 to read:

1199 197.3635 Combined notice of ad valorem taxes and non-ad  
1200 valorem assessments; requirements.—A form for the combined  
1201 notice of ad valorem taxes and non-ad valorem assessments shall  
1202 be produced and paid for by the tax collector. The form shall  
1203 meet the requirements of this section and department rules and  
1204 shall be subject to approval by the department. By rule the  
1205 department shall provide a format for the form of such combined  
1206 notice. The form shall meet the following requirements:

1207 (1) It shall contain the title "Notice of Ad Valorem Taxes  
1208 and Non-ad Valorem Assessments." It shall also contain a receipt  
1209 part that can be returned along with the payment to the tax  
1210 collector.

1211 ~~(2) It shall provide a clear partition between ad valorem~~  
1212 ~~taxes and non-ad valorem assessments. Such partition shall be a~~  
1213 ~~bold horizontal line approximately 1/8 inch thick.~~

1214 (2)~~(3)~~ Within the ad valorem part, it shall contain the  
1215 heading "Ad Valorem Taxes." Within the non-ad valorem assessment  
1216 part, it shall contain the heading "Non-ad Valorem Assessments."

1217 (3)~~(4)~~ It shall contain the county name, the assessment  
1218 year, the mailing address of the tax collector, the mailing

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1219 address of one property owner, the legal description of the  
1220 property to at least 25 characters, and the unique parcel or tax  
1221 identification number of the property.

1222 (4)~~(5)~~ It shall provide for the labeled disclosure of the  
1223 total amount of combined levies and the total discounted amount  
1224 due each month when paid in advance.

1225 (5)~~(6)~~ It shall provide a field or portion on the front of  
1226 the notice for official use for data to reflect codes useful to  
1227 the tax collector.

1228 (6)~~(7)~~ The combined notice shall be set in type which is 8  
1229 points or larger.

1230 (7)~~(8)~~ The ad valorem part shall contain the following:

1231 (a) A schedule of the assessed value, exempted value, and  
1232 taxable value of the property.

1233 (b) Subheadings for columns listing taxing authorities,  
1234 corresponding millage rates expressed in dollars and cents per  
1235 \$1,000 of taxable value, and the associated tax.

1236 (c) Taxing authorities listed in the same sequence and  
1237 manner as listed on the notice required by s. 200.069(4)(a),  
1238 with the exception that independent special districts, municipal  
1239 service taxing districts, and voted debt service millages for  
1240 each taxing authority shall be listed separately. If a county  
1241 has too many municipal service taxing units to list separately,  
1242 it shall combine them to disclose the total number of such units  
1243 and the amount of taxes levied.

1244 (8)~~(9)~~ Within the non-ad valorem assessment part, it shall  
1245 contain the following:

1246 (a) Subheadings for columns listing the levying  
1247 authorities, corresponding assessment rates expressed in dollars

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1248 and cents per unit of assessment, and the associated assessment  
1249 amount.

1250 (b) The purpose of the assessment, if the purpose is not  
1251 clearly indicated by the name of the levying authority.

1252 (c) A listing of the levying authorities in the same order  
1253 as in the ad valorem part to the extent practicable. If a county  
1254 has too many municipal service benefit units to list separately,  
1255 it shall combine them by function.

1256 (9)~~(10)~~ It shall provide instructions and useful  
1257 information to the taxpayer. Such information and instructions  
1258 shall be nontechnical to minimize confusion. The information and  
1259 instructions required by this section shall be provided by  
1260 department rule and shall include:

1261 (a) Procedures to be followed when the property has been  
1262 sold or conveyed.

1263 (b) Instruction as to mailing the remittance and receipt  
1264 along with a brief disclosure of the availability of discounts.

1265 (c) Notification about delinquency and interest for  
1266 delinquent payment.

1267 (d) Notification that failure to pay the amounts due will  
1268 result in a tax certificate being issued against the property.

1269 (e) A brief statement outlining the responsibility of the  
1270 tax collector, the property appraiser, and the taxing  
1271 authorities. This statement shall be accompanied by directions  
1272 as to which office to contact for particular questions or  
1273 problems.

1274 Section 30. Subsections (2) and (4) of section 197.373,  
1275 Florida Statutes, are amended to read:

1276 197.373 Payment of portion of taxes.—

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1277 (2) The request must be made at least 45 ~~15~~ days prior to  
1278 the tax certificate sale.

1279 (4) This section does not apply to assessments and  
1280 collections made pursuant to ~~the provisions of~~ s. 192.037 or  
1281 when taxes have been paid.

1282 Section 31. Subsections (1) and (3) of section 197.402,  
1283 Florida Statutes, are amended to read:

1284 197.402 Advertisement of real or personal property with  
1285 delinquent taxes.—

1286 (1) If ~~Whenever legal~~ advertisements are required, the  
1287 board of county commissioners shall select the newspaper as  
1288 provided in chapter 50. The ~~office of the~~ tax collector shall  
1289 pay all newspaper charges, and the proportionate cost of the  
1290 advertisements shall be added to the delinquent taxes ~~when they~~  
1291 are collected.

1292 (3) Except as provided in s. 197.432(4), on or before June  
1293 1 or the 60th day after the date of delinquency, whichever is  
1294 later, the tax collector shall advertise once each week for 3  
1295 weeks and shall sell tax certificates on all real property  
1296 having with delinquent taxes. If the deadline falls on a  
1297 Saturday, Sunday, or legal holiday, it is extended to the next  
1298 working day. The tax collector shall make a list of such  
1299 properties in the same order in which the property was ~~lands~~  
1300 ~~were~~ assessed, specifying the amount due on each parcel,  
1301 including interest at the rate of 18 percent per year from the  
1302 date of delinquency to the date of sale; the cost of  
1303 advertising; and the expense of sale.

1304 Section 32. Section 197.403, Florida Statutes, is amended  
1305 to read:

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1306           197.403 ~~Publisher to furnish copy of advertisement to tax~~  
1307 ~~collector; Proof of publication; fees.~~—The newspaper publishing  
1308 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy  
1309 of the paper containing each notice to the tax collector within  
1310 10 days after the last required publication. When the  
1311 publication of the tax sale notice is completed ~~as provided by~~  
1312 ~~law~~, the publisher shall make an affidavit, ~~in the form~~  
1313 ~~prescribed by the department~~, which shall be delivered to the  
1314 tax collector and annexed to the report of certificates sold for  
1315 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1316           Section 33. Subsections (5) and (10) of section 197.413,  
1317 Florida Statutes, are amended to read:

1318           197.413 Delinquent personal property taxes; warrants; court  
1319 order for levy and seizure of personal property; seizure; fees  
1320 of tax collectors.—

1321           (5) Upon the filing of the ~~such~~ petition, the clerk of the  
1322 court shall notify each delinquent taxpayer listed in the  
1323 petition that a petition has been filed and that, upon  
1324 ratification and confirmation of the petition, the tax collector  
1325 ~~is will be~~ authorized to issue warrants and levy upon, seize,  
1326 and sell so much of the taxpayer's tangible personal property as  
1327 to satisfy the delinquent taxes, plus costs, interest,  
1328 attorney's fees, and other charges. The ~~Such~~ notice shall be  
1329 given by certified mail, return receipt requested. If agreed to  
1330 by the clerk of court, the tax collector may provide the  
1331 notification.

1332           (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from  
1333 each delinquent taxpayer at the time delinquent taxes are  
1334 collected. ~~The tax collector is entitled to receive an~~

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1335 ~~additional \$8 for each warrant issued.~~

1336 Section 34. Section 197.414, Florida Statutes, is amended  
1337 to read:

1338 197.414 ~~Tax collector to keep~~ Record of warrants and levies  
1339 on tangible personal property.—The tax collector shall keep a  
1340 record of all warrants and levies made under this chapter and  
1341 shall note on such record the date of payment, the amount of  
1342 money, if any, received, and the disposition thereof made by him  
1343 or her. Such record shall be known as “the tangible personal  
1344 property tax warrant register.” ~~and the form thereof shall be~~  
1345 ~~prescribed by the Department of Revenue.~~ The warrant register  
1346 may be maintained in paper or electronic form.

1347 Section 35. Subsections (1) and (2) of section 197.4155,  
1348 Florida Statutes, are amended to read:

1349 197.4155 Delinquent personal property taxes; ~~installment~~  
1350 payment program.—

1351 (1) A county tax collector may implement a ~~an installment~~  
1352 payment program for the payment of delinquent personal property  
1353 taxes. If implemented, the ~~program must be available, upon~~  
1354 ~~application to the tax collector, to each delinquent personal~~  
1355 ~~property taxpayer whose delinquent personal property taxes~~  
1356 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who  
1357 requests to participate in the program to submit an application  
1358 on a form prescribed by the tax collector which, at a minimum,  
1359 must include the name, address, a description of the property  
1360 subject to personal property taxes, and the amount of the  
1361 personal property taxes owed by the taxpayer.

1362 (2) Within 10 days after a taxpayer who owes delinquent  
1363 personal property taxes submits the required application, the

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1364 tax collector may ~~shall~~ prescribe a ~~an~~ installment payment plan  
1365 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~  
1366 ~~property~~ taxes, including any delinquency charges, interest, and  
1367 costs allowed by this chapter. The plan must be in writing and  
1368 must be delivered to the taxpayer after it is prescribed. At the  
1369 time the plan is developed, the tax collector may consider a  
1370 taxpayer's current and anticipated future ability to pay over  
1371 the time period of a potential ~~installment~~ payment plan. The  
1372 plan must provide that if the taxpayer does not follow the  
1373 payment terms or fails to timely file returns or pay current  
1374 obligations after the date of the payment plan, the taxpayer  
1375 shall ~~will~~ be considered delinquent under the terms of the plan,  
1376 and any unpaid balance of tax, penalty, or interest scheduled in  
1377 the payment plan will be due and payable immediately. The plan  
1378 must also provide that unpaid tax amounts bear interest as  
1379 provided by law. In prescribing a ~~such an~~ installment payment  
1380 plan, the tax collector may exercise flexibility as to the  
1381 dates, amounts, and number of payments required to collect all  
1382 delinquent personal property taxes owed ~~by the taxpayer~~, except  
1383 that the plan must provide for the full satisfaction of all  
1384 amounts owed by the taxpayer within ~~by no later than~~ 3 years  
1385 after the due date of the first payment under the plan.

1386 Section 36. Section 197.416, Florida Statutes, is amended  
1387 to read:

1388 197.416 Continuing duty of the tax collector to collect  
1389 delinquent tax warrants; limitation of actions.—It is ~~shall be~~  
1390 the duty of the tax collector issuing a tax warrant for the  
1391 collection of delinquent tangible personal property taxes to  
1392 continue ~~from time to time his or her efforts~~ to collect such

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1393 taxes for ~~a period of 7 years~~ after ~~from~~ the date of the  
1394 ratification ~~issuance~~ of the warrant. After the expiration of 7  
1395 years, the warrant is ~~will be~~ barred by this statute of  
1396 limitation, ~~and no action may be maintained in any court.~~ A tax  
1397 collector or his or her successor is ~~shall not be~~ relieved of  
1398 accountability for collection of any taxes assessed on tangible  
1399 personal property until he or she has completely performed every  
1400 duty devolving upon the tax collector as required by law.

1401 Section 37. Subsection (1) of section 197.417, Florida  
1402 Statutes, is amended to read:

1403 197.417 Sale of personal property after seizure.-

1404 (1) When personal property is levied upon for delinquent  
1405 taxes as provided for in s. 197.413, ~~at least 15 days before the~~  
1406 ~~sale~~ the tax collector shall give public notice by advertisement  
1407 of the time and place of sale of the property to be sold. The  
1408 notice shall be posted in at least two ~~three~~ public places in  
1409 the county, ~~one of which shall be at the courthouse,~~ and the  
1410 property shall be sold at public auction at the location noted  
1411 in the advertisement. Notice posted on the Internet qualifies as  
1412 one location. The property sold shall be present if practical.  
1413 When the sale is conducted electronically, a description of the  
1414 property and a photograph, when practical, shall be available.  
1415 At any time before the sale the owner or claimant of the  
1416 property may release the property by the payment of the taxes,  
1417 plus delinquent charges, interest, and costs, for which the  
1418 property was liable to be sold. ~~In all cases, immediate payment~~  
1419 ~~for the property shall be required.~~ In case such a sale is made,  
1420 the tax collector shall be entitled to the same fees and charges  
1421 as are allowed sheriffs upon execution sales.

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1422 Section 38. Section 197.432, Florida Statutes, is amended  
1423 to read:

1424 197.432 Sale of tax certificates for unpaid taxes.—

1425 (1) On the day and approximately at the time designated in  
1426 the notice of the sale, the tax collector shall commence the  
1427 sale of tax certificates on the real property ~~those lands~~ on  
1428 which taxes have not been paid, and ~~he or she~~ shall continue the  
1429 sale from day to day until each certificate is sold to pay the  
1430 taxes, interest, costs, and charges on the parcel described in  
1431 the certificate. ~~In case there are no bidders, the certificate~~  
1432 ~~shall be issued to the county.~~ The tax collector shall offer all  
1433 certificates on the property lands as they are listed on the tax  
1434 roll assessed. The tax collector may conduct the sale of tax  
1435 certificates for unpaid taxes pursuant to this section by  
1436 electronic means. Such electronic means shall comply with the  
1437 procedures provided in this chapter. A tax collector who chooses  
1438 to conduct such electronic sales may receive electronic deposits  
1439 and payments related to the tax certificate sale.

1440 (2) A lien created through the sale of a tax certificate  
1441 may not be enforced in any manner except as prescribed in this  
1442 chapter.

1443 (3) Delinquent ~~real property~~ taxes on real property may be  
1444 paid after the date of delinquency by paying the tax and all  
1445 interest, costs, and charges but must be completed before a tax  
1446 certificate is awarded to a buyer or struck to the county at the  
1447 tax certificate sale ~~of all governmental units due on a parcel~~  
1448 ~~of land in any one year shall be combined into one certificate.~~

1449 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
1450 delinquent taxes on property that has been granted a homestead

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1451 exemption for the year in which the delinquent taxes were  
1452 assessed may not be sold at public auction or by electronic sale  
1453 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by  
1454 the tax collector to the county at the ~~maximum~~ rate of interest  
1455 allowed under s. 197.262(2) ~~by this chapter~~. The provisions of  
1456 s. 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the  
1457 homestead exemption is granted to the person who received the  
1458 homestead exemption for the year in which the tax certificate  
1459 was issued. However, when all such tax certificates and accrued  
1460 interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the  
1461 provisions of s. 197.502(3) shall be invoked.

1462 (5) Any tax certificate available for sale on land which  
1463 is, prior to the time of sale, the subject of a tax deed  
1464 application filed by the county shall be struck to the county.

1465 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the  
1466 person who will pay the taxes, interest, costs, and charges and  
1467 will demand the lowest rate of interest, not in excess of the  
1468 maximum rate of interest allowed by this chapter. The tax  
1469 collector shall accept bids in even increments and in fractional  
1470 interest rate bids of one-quarter of 1 percent only. Proxy  
1471 bidding is valid when authorized or accepted by the potential  
1472 buyer of the certificate. When there are multiple bidders  
1473 offering the same lowest rate of interest, the tax collector  
1474 shall determine the method of selecting the bidder to whom the  
1475 certificate will be awarded. Acceptable methods include the bid  
1476 received first or use of a random number generator. If there is  
1477 no buyer, the certificate shall be struck ~~issued~~ to the county  
1478 at the maximum rate of interest allowed by this chapter.

1479 (7) ~~(6)~~ The tax collector may ~~shall~~ require immediate

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1480 payment of a reasonable deposit from any person who wishes to  
1481 bid for a tax certificate. A person who fails or refuses to pay  
1482 any bid made by, or on behalf of, such person ~~him or her~~ is not  
1483 entitled to bid or have any other bid accepted or enforced  
1484 except as authorized by the tax collector ~~until a new deposit of~~  
1485 ~~100 percent of the amount of estimated purchases has been paid~~  
1486 ~~to the tax collector. When tax certificates are ready for~~  
1487 ~~issuance,~~ The tax collector shall provide written or electronic  
1488 notice when certificates are ~~notify each person to whom a~~  
1489 ~~certificate was struck off that the certificate is~~ ready for  
1490 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~  
1491 the transmission of the electronic notice by the tax collector  
1492 or receipt of the written notice by the certificate buyer  
1493 ~~mailing of such notice or,~~ at the tax collector's discretion,  
1494 all or any portion of the deposit placed by the bidder may be  
1495 ~~the deposit shall be forfeited and the bid canceled. In any~~  
1496 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~  
1497 of the certificate by the tax collector. If the tax collector  
1498 determines that payment has been requested in error, the tax  
1499 collector shall issue a refund within 15 business days after  
1500 such determination. Any refund issued after 15 business days  
1501 shall be issued with interest at the rate of 5 percent.

1502 ~~(8)(7) The form of the certificate shall be as prescribed~~  
1503 ~~by the department. Upon the cancellation of a any bid,~~ the tax  
1504 collector shall resell that certificate the following day or as  
1505 soon thereafter as possible, ~~provided the certificate is sold~~  
1506 ~~within 10 days after cancellation of such bid.~~

1507 (a) If the sale has not been adjourned, the tax collector  
1508 shall reoffer the certificate for sale.

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1509        (b) If the sale has been adjourned, the tax collector shall  
1510 reoffer the certificate at a subsequent sale. Prior to the  
1511 subsequent sale, the parcels must be readvertised pursuant to s.  
1512 197.402(3).

1513        (9)~~(8)~~ The tax collector shall maintain records ~~make a list~~  
1514 of all the certificates sold for taxes, showing the date of the  
1515 sale, the number of each certificate, the name of the owner as  
1516 returned, a description of the property ~~land~~ within the  
1517 certificate, the name of the purchaser, the interest rate bid,  
1518 and the amount for which sale was made. Such records may be  
1519 maintained electronically and shall ~~This list shall be cited~~  
1520 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~  
1521 ~~shall append to the list a certificate setting forth the fact~~  
1522 ~~that the sale was made in accordance with this chapter.~~

1523        (10)~~(9)~~ A certificate may not be sold on, and a ~~nor is any~~  
1524 lien is not created in, property owned by any governmental unit  
1525 that ~~the property of which~~ has become subject to taxation due to  
1526 lease of the property to a nongovernmental lessee. The  
1527 delinquent taxes shall be enforced and collected in the manner  
1528 provided in s. 196.199(8). However, the ad valorem real property  
1529 taxes levied on a leasehold that is taxed as real property under  
1530 s. 196.199(2)(b), and for which no rental payments are due under  
1531 the agreement that created the leasehold or for which payments  
1532 required under the original leasehold agreement have been waived  
1533 or prohibited by law before January 1, 1993, must be paid by the  
1534 lessee. If the taxes are unpaid, the delinquent taxes become a  
1535 lien on the leasehold and may be collected and enforced under  
1536 this chapter.

1537        (11)~~(10)~~ Any tax certificates that ~~issued pursuant to this~~

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1538 ~~section after January 1, 1977, which~~ are void due to an error of  
1539 the property appraiser, the tax collector, or the taxing or  
1540 levying authority any other county official, or any municipal  
1541 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
1542 corrected or amended, pursuant to this chapter or chapter 196,  
1543 ~~shall~~ earn interest at the rate of 8 percent per year, simple  
1544 interest, or the rate of interest bid at the tax certificate  
1545 sale, whichever is less, calculated monthly from the date the  
1546 certificate was purchased until the date the tax collector  
1547 issues the refund ~~is ordered~~. Refunds made on tax certificates  
1548 that are corrected or void shall be processed in accordance with  
1549 the procedure set forth in s. 197.182, except that the 4-year  
1550 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~  
1551 does not apply to or bar refunds resulting from correction or  
1552 cancellation of certificates and release of tax deeds as  
1553 authorized herein.

1554 (12) ~~(11)~~ When tax certificates are advertised for sale, the  
1555 tax collector shall be entitled to a commission of 5 percent on  
1556 the amount of the delinquent taxes and interest when actual sale  
1557 is made. However, the tax collector is ~~shall~~ not be entitled to  
1558 any commission for the issuance ~~sale~~ of certificates ~~made~~ to the  
1559 county until the commission is paid upon the redemption or sale  
1560 of the tax certificates. If ~~When~~ a tax deed is issued to the  
1561 county, the tax collector may ~~shall~~ not receive his or her  
1562 commission for the certificates until after the property is sold  
1563 and conveyed by the county.

1564 ~~(12)~~ ~~All tax certificates issued to the county shall be~~  
1565 ~~held by the tax collector of the county where the lands covered~~  
1566 ~~by the certificates are located.~~

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1567       ~~(13) Delinquent taxes on real property may be paid after~~  
1568 ~~the date of delinquency but prior to the sale of a tax~~  
1569 ~~certificate by paying all costs, advertising charges, and~~  
1570 ~~interest.~~

1571       (13)~~(14)~~ The holder of a tax certificate may not directly,  
1572 through an agent, or otherwise initiate contact with the owner  
1573 of property upon which he or she holds a tax certificate to  
1574 encourage or demand payment until 2 years after ~~have elapsed~~  
1575 ~~since~~ April 1 of the year of issuance of the tax certificate.

1576       (14)~~(15)~~ Any holder of a tax certificate who, prior to the  
1577 date 2 years after April 1 of the year of issuance of the tax  
1578 certificate, initiates, or whose agent initiates, contact with  
1579 the property owner upon which he or she holds a certificate  
1580 encouraging or demanding payment may be barred by the tax  
1581 collector from bidding at a tax certificate sale. Unfair or  
1582 deceptive contact by the holder of a tax certificate to a  
1583 property owner to obtain payment is an unfair and deceptive  
1584 trade practice, as referenced in s. 501.204(1), regardless of  
1585 whether the tax certificate is redeemed. Such unfair or  
1586 deceptive contact is actionable under ss. 501.2075-501.211. If  
1587 the property owner later redeems the certificate in reliance on  
1588 the deceptive or unfair practice, the unfair or deceptive  
1589 contact is actionable under applicable laws prohibiting fraud.

1590       ~~(16) The county tax collector may conduct the sale of tax~~  
1591 ~~certificates for unpaid taxes pursuant to this section by~~  
1592 ~~electronic means. Such electronic sales shall comply with the~~  
1593 ~~procedures provided in this chapter. The tax collector shall~~  
1594 ~~provide access to such electronic sale by computer terminals~~  
1595 ~~open to the public at a designated location. A tax collector who~~

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1596 ~~chooses to conduct such electronic sales may receive electronic~~  
1597 ~~deposits and payments related to the tax certificate sale.~~

1598 Section 39. Section 197.4325, Florida Statutes, is amended  
1599 to read:

1600 197.4325 Procedure when ~~checks received for~~ payment of  
1601 taxes or tax certificates is ~~are~~ dishonored.—

1602 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~  
1603 received by the tax collector ~~for payment of taxes~~ is  
1604 dishonored, the tax collector shall notify the payor ~~maker of~~  
1605 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
1606 official receipt is canceled for nonpayment, the tax collector  
1607 shall ~~cancel the official receipt issued for the dishonored~~  
1608 ~~check and shall~~ make an entry on the tax roll that the receipt  
1609 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
1610 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
1611 effort to collect the moneys due before canceling the receipt.

1612 ~~(b) The tax collector shall retain a copy of the canceled~~  
1613 ~~tax receipt and the dishonored check for the period of time~~  
1614 ~~required by law.~~

1615 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax  
1616 collector for the purchase of a tax certificate is dishonored  
1617 and: the certificate has not been delivered to the bidder, the  
1618 tax collector shall retain the deposit and resell the tax  
1619 certificate. ~~If the certificate has been delivered to the~~  
1620 ~~bidder, the tax collector shall notify the department, and, upon~~  
1621 ~~approval by the department, the certificate shall be canceled~~  
1622 ~~and resold.~~

1623 ~~(b) When a bidder's deposit is forfeited, the tax collector~~  
1624 ~~shall retain the deposit and resell the tax certificate.~~

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1625        (a)1. ~~If~~ The tax certificate sale has been adjourned, the  
1626 tax collector shall readvertise the tax certificate to be  
1627 resold. When the bidder's deposit is forfeited and the  
1628 certificate is readvertised, the deposit shall be used to pay  
1629 the advertising fees before other costs or charges are imposed.  
1630 Any portion of the bidder's forfeit deposit that remains after  
1631 advertising and other costs or charges have been paid shall be  
1632 deposited by the tax collector into his or her official office  
1633 account. If the tax collector fails to require a deposit and tax  
1634 certificates are resold, the advertising charges required for  
1635 the second sale shall not be added to the face value of the tax  
1636 certificate.

1637        (b)2. ~~If~~ The tax certificate sale has not been adjourned,  
1638 the tax collector shall cancel the previous bid pursuant to s.  
1639 197.432 (8) (a) ~~add the certificates to be resold to the sale list~~  
1640 ~~and continue the sale until all tax certificates are sold.~~

1641        Section 40. Subsection (2) of section 197.442, Florida  
1642 Statutes, is amended to read:

1643        197.442 Tax collector not to sell certificates on land on  
1644 which taxes have been paid; penalty.-

1645        (2) The office of the tax collector shall be responsible ~~to~~  
1646 ~~the publisher~~ for costs of advertising property lands on which  
1647 the taxes have been paid, and the office of the property  
1648 appraiser shall be responsible ~~to the publisher~~ for the costs of  
1649 advertising property lands doubly assessed or assessed in error.

1650        Section 41. Section 197.443, Florida Statutes, is amended  
1651 to read:

1652        197.443 Cancellation of ~~void~~ tax certificates; correction  
1653 of tax certificates; ~~procedure.~~-

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1654 (1) ~~If~~ ~~When~~ a tax certificate on real property ~~lands~~ has  
1655 been sold for unpaid taxes and:

1656 (a) The tax certificate evidencing the sale is void because  
1657 the taxes on the property ~~lands~~ have been paid;

1658 (b) The property was ~~lands were~~ not subject to taxation at  
1659 the time of the assessment on which they were sold;

1660 (c) The description of the property in the tax certificate  
1661 is void or has been corrected or amended;

1662 (d) An error of commission or omission has occurred which  
1663 invalidates the sale;

1664 (e) The circuit court has voided the tax certificate by a  
1665 suit to cancel the tax certificate by the holder;

1666 (f) The tax certificate is void for any other reason; or

1667 (g) An error in assessed value has occurred for which the  
1668 tax certificate may be corrected,

1669  
1670 the tax collector shall forward a certificate of such error to  
1671 the department and enter a memorandum of error upon the list of  
1672 certificates sold for taxes ~~a memorandum of such error~~. The  
1673 department, upon receipt of the ~~such~~ certificate, if satisfied  
1674 of the correctness of the certificate of error or upon receipt  
1675 of a court order, shall notify the tax collector, who shall  
1676 cancel or correct the certificate. Tax certificate corrections  
1677 or cancellations that have been ordered by a court or requested  
1678 by the tax certificateholder which do not result from changes  
1679 made in the assessed value on a tax roll certified to the tax  
1680 collector shall be made by the tax collector without order from  
1681 the department.

1682 (2) The holder of a tax certificate who pays, redeems, or

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1683 causes to be corrected or to be canceled and surrendered by any  
1684 other tax certificates, or who pays any subsequent and omitted  
1685 taxes or costs, in connection with the foreclosure of a tax  
1686 certificate or tax deed that is, ~~and when such other~~  
1687 ~~certificates or such subsequent and omitted taxes are void or~~  
1688 ~~corrected for any reason, the person paying, redeeming, or~~  
1689 ~~causing to be corrected or to be canceled and surrendered the~~  
1690 ~~other tax certificates or paying the other subsequent and~~  
1691 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the  
1692 amount paid together with interest from the date of payment  
1693 through the day of issuance of the refund at the rate specified  
1694 in s. 197.432(11) therefor.

1695 (a) The county officer or taxing or levying authority ~~that,~~  
1696 ~~as the case may be, which~~ causes an error that results in the  
1697 voiding issuance of a ~~void~~ tax certificate shall be charged for  
1698 the costs of advertising incurred in the sale of a new ~~the~~ tax  
1699 certificate.

1700 (b) If ~~When~~ the owner of a tax certificate requests that  
1701 the certificate be canceled for any reason, or that the amount  
1702 of the certificate be amended as a result of payments received  
1703 due to an intervening bankruptcy or receivership, but does not  
1704 seek a refund, the tax collector shall cancel or amend the tax  
1705 certificate and a refund shall not be processed. The tax  
1706 collector shall require the owner of the tax certificate to  
1707 execute a written statement that he or she is the holder of the  
1708 tax certificate, that he or she wishes the certificate to be  
1709 canceled or amended, and that a refund is not expected and is  
1710 not to be made.

1711 (3) If ~~When~~ the tax certificate or a tax deed based upon

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1712 the certificate is held by an individual, the collector shall ~~at~~  
1713 ~~ene~~ notify the original purchaser of the certificate or tax  
1714 deed or the subsequent holder ~~thereof~~, if known, that upon the  
1715 voluntary surrender of the certificate or deed of release of any  
1716 ~~his or her~~ rights under the tax deed, a refund will be made of  
1717 the amount received by the governmental units for the  
1718 certificate or deed, plus \$1 for the deed of release.

1719 (4) The refund shall be made in accordance with the  
1720 procedure set forth in s. 197.182, except that the 4-year time  
1721 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does  
1722 not apply to or bar refunds resulting from correction or  
1723 cancellation of certificates and release of tax deeds as  
1724 authorized in this section ~~herein~~.

1725 Section 42. Section 197.462, Florida Statutes, is amended  
1726 to read:

1727 197.462 Transfer of tax certificates held by individuals.—

1728 (1) All tax certificates issued to an individual may be  
1729 transferred ~~by endorsement~~ at any time before they are redeemed  
1730 or a tax deed is executed ~~thereunder~~.

1731 ~~(2) The official endorsement of a tax certificate by the~~  
1732 ~~tax collector with the date and the amount received and its~~  
1733 ~~entry on the record of tax certificates sold shall be sufficient~~  
1734 ~~evidence of the assignment of it.~~

1735 (2)(3) The tax collector shall record the transfer on the  
1736 record of tax certificates sold.

1737 (3)(4) The tax collector shall receive \$2.25 as a service  
1738 charge for each transfer ~~endorsement~~.

1739 Section 43. Section 197.472, Florida Statutes, is amended  
1740 to read:

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1741 197.472 Redemption of tax certificates.—

1742 (1) Any person may redeem a tax certificate ~~or purchase a~~  
1743 ~~county-held certificate~~ at any time after the certificate is  
1744 issued and before a tax deed is issued or the property is placed  
1745 on the list of lands available for sale. The person redeeming ~~or~~  
1746 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
1747 ~~the county where the land is situated~~ the face amount plus all  
1748 interest, costs, and charges. ~~of the certificate or the part~~  
1749 ~~thereof that the part or interest purchased or redeemed bears to~~  
1750 ~~the whole. Upon purchase or redemption being made, the person~~  
1751 ~~shall pay all taxes, interest, costs, charges, and omitted~~  
1752 ~~taxes, if any, as provided by law upon the part or parts of the~~  
1753 ~~certificate so purchased or redeemed.~~

1754 (2) When a tax certificate is redeemed and the interest  
1755 earned on the tax certificate is less than 5 percent of the face  
1756 amount of the certificate, a mandatory charge of 5 percent shall  
1757 be levied upon the tax certificate. The person redeeming the tax  
1758 certificate shall pay the interest rate due on the certificate  
1759 or the 5-percent mandatory charge, whichever is greater. This  
1760 subsection applies to all county-held tax certificates and all  
1761 individual tax certificates except those with an interest rate  
1762 bid of zero percent.

1763 (3) The tax collector shall receive a fee of \$6.25 for each  
1764 tax certificate ~~purchased or~~ redeemed.

1765 (4) ~~When only~~ A portion of a certificate may be ~~is being~~  
1766 ~~redeemed only if~~ ~~or purchased and~~ such portion can be  
1767 ascertained by legal description and the portion to be redeemed  
1768 is evidenced by a contract for sale or recorded deed. The tax  
1769 collector shall make a written request for apportionment to the

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1770 property appraiser and, within 15 days after such request, the  
1771 property appraiser shall furnish the tax collector a certificate  
1772 apportioning the value to that portion sought to be redeemed and  
1773 to the remaining land covered by the certificate.

1774 ~~(5) When a tax certificate is purchased or redeemed, the~~  
1775 ~~tax collector shall give to the person a receipt and certificate~~  
1776 ~~showing the amount paid for the purchase or redemption, a~~  
1777 ~~description of the land, and the date, number, and amount of the~~  
1778 ~~certificate, certificates, or part of certificate which is~~  
1779 ~~purchased or redeemed, which shall be in the form prescribed by~~  
1780 ~~the department. If a tax certificate is redeemed in full, the~~  
1781 ~~certificate shall be surrendered to the tax collector by the~~  
1782 ~~original purchaser and canceled by the tax collector. If only a~~  
1783 ~~part is purchased or redeemed, the portion and description of~~  
1784 ~~land, with date of purchase or redemption, shall be endorsed on~~  
1785 ~~the certificate by the tax collector. The certificate shall be~~  
1786 ~~retained by the owner, or the tax collector if the certificate~~  
1787 ~~is a county-held certificate, subject to the endorsement. The~~  
1788 ~~purchase or redemption shall be entered by the tax collector on~~  
1789 ~~the record of tax certificates sold.~~

1790 (5) ~~(6)~~ When a tax certificate has been ~~purchased or~~  
1791 ~~redeemed, the tax collector shall pay to the owner of the tax~~  
1792 ~~certificate the amount received by the tax collector less the~~  
1793 ~~redemption fee within 15 business days after the date of receipt~~  
1794 ~~of the redemption. If the payment to the tax certificate owner~~  
1795 ~~is not issued within 15 business days, the tax collector shall~~  
1796 ~~pay interest at the rate of 5 percent to the certificate owner~~  
1797 ~~service charges.~~

1798 (6) ~~(7)~~ Nothing in this section shall be deemed to deny any

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1799 person the right to ~~purchase or~~ redeem any outstanding tax  
1800 certificate in accordance with the law ~~in force when it was~~  
1801 ~~issued. However, the provisions of s. 197.573 relating to~~  
1802 ~~survival of restrictions and covenants after the issuance of a~~  
1803 ~~tax deed are not repealed by this chapter and apply regardless~~  
1804 ~~of the manner in which the tax deed was issued.~~

1805 (7)~~(8)~~ The provisions of subsection (4) do not apply to  
1806 collections made pursuant to the provisions of s. 192.037.

1807 Section 44. Section 197.4725, Florida Statutes, is created  
1808 to read:

1809 197.4725 Purchase of county-held tax certificates.-

1810 (1) Any person may purchase a county-held tax certificate  
1811 at any time after the tax certificate is issued and before a tax  
1812 deed application is made. The person purchasing a county-held  
1813 tax certificate shall pay to the tax collector the face amount  
1814 plus all interest, costs, and charges or, subject to s.  
1815 197.472(4), the part described in the tax certificate.

1816 (2) When a county-held tax certificate is purchased, the  
1817 interest earned shall be calculated at 1.5 percent per month, or  
1818 a fraction thereof, to the date of purchase.

1819 (3) The tax collector shall receive a fee of \$6.25 for each  
1820 county-held tax certificate purchased.

1821 (4) The provisions of this section do not apply to  
1822 collections made pursuant to the provisions of s. 192.037.

1823 (5) The tax collector may use electronic means to make  
1824 known county-held tax certificates that are available for  
1825 purchase and to complete the purchase. The tax collector may  
1826 charge a reasonable fee for costs incurred in providing such  
1827 electronic services.

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1828       (6) The purchaser of a county-held tax certificate shall be  
1829 issued a new tax certificate with a face value that includes all  
1830 sums paid to acquire the certificate from the county, including  
1831 accrued interest and charges paid pursuant to this section. The  
1832 date the county-held certificate was issued shall be the date  
1833 used to determine the date on which an application for tax deed  
1834 may be made.

1835       Section 45. Section 197.473, Florida Statutes, is amended  
1836 to read:

1837       197.473 Disposition of unclaimed redemption moneys.—

1838       ~~(1) After Money paid to the tax collector for the~~  
1839 ~~redemption of a tax certificate or a tax deed application that~~  
1840 ~~certificates has been held for 90 days, which money is payable~~  
1841 ~~to the holder of a redeemed tax certificate but for which no~~  
1842 ~~claim has been made or which fails to be presented for payment,~~  
1843 ~~is considered unclaimed as defined in s. 717.113 and shall be~~  
1844 ~~remitted to the state pursuant to s. 717.117, on the first day~~  
1845 ~~of the following quarter the tax collector shall remit such~~  
1846 ~~unclaimed moneys to the board of county commissioners, less the~~  
1847 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
1848 ~~retained by the tax collector as service charges.~~

1849       ~~(2) Two years after the date the unclaimed redemption~~  
1850 ~~moneys were remitted to the board of county commissioners, all~~  
1851 ~~claims to such moneys are forever barred, and such moneys become~~  
1852 ~~the property of the county.~~

1853       Section 46. Section 197.482, Florida Statutes, is amended  
1854 to read:

1855       197.482 Expiration ~~Limitation upon lien~~ of tax  
1856 certificate.—

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1857           (1) ~~Seven~~ After the expiration of 7 years after from the  
1858 date of issuance of a tax certificate, which is the date of the  
1859 first day of the tax certificate sale as advertised under s.  
1860 197.432, of a tax certificate, if a tax deed has not been  
1861 applied for ~~on the property covered by the certificate~~, and no  
1862 other administrative or legal proceeding has existed of record,  
1863 the tax certificate is null and void, ~~and the tax collector~~  
1864 shall be canceled. The tax collector shall note ~~cancel the tax~~  
1865 ~~certificate~~, noting the date of the cancellation ~~of the tax~~  
1866 ~~certificate~~ upon all appropriate records in his or her office.  
1867 ~~The tax collector shall complete the cancellation by entering~~  
1868 ~~opposite the record of the 7-year-old tax certificate a notation~~  
1869 ~~in substantially the following form: "Canceled by Act of 1973~~  
1870 ~~Florida Legislature." All certificates outstanding July 1, 1973,~~  
1871 ~~shall have a life of 20 years from the date of issue. This~~  
1872 subsection does not apply to deferred payment tax certificates.

1873           (2) ~~The provisions and limitations herein prescribed for~~  
1874 ~~tax certificates do not apply to tax certificates which were~~  
1875 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
1876 ~~1937, commonly known as the "Murphy Act."~~

1877           Section 47. Section 197.492, Florida Statutes, is amended  
1878 to read:

1879           197.492 Errors and insolvencies report list.—On or before  
1880 the 60th day after the tax certificate sale is adjourned, the  
1881 tax collector shall certify ~~make out a report~~ to the board of  
1882 county commissioners a report ~~separately~~ showing the discounts,  
1883 errors, double assessments, and insolvencies relating to tax  
1884 collections for which credit is to be given, including in every  
1885 case except discounts, the names of the parties on whose account

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1886 the credit is to be allowed. The report may be submitted in an  
1887 electronic format. ~~The board of county commissioners, upon~~  
1888 ~~receiving the report, shall examine it; make such investigations~~  
1889 ~~as may be necessary; and, if the board discovers that the tax~~  
1890 ~~collector has taken credit as an insolvent item any personal~~  
1891 ~~property tax due by a solvent taxpayer, charge the amount of~~  
1892 ~~taxes represented by such item to the tax collector and not~~  
1893 ~~approve the report until the tax collector strikes such item~~  
1894 ~~from the record.~~

1895 Section 48. Section 48. Section 197.502, Florida Statutes,  
1896 is amended to read:

1897 197.502 Application for obtaining tax deed by holder of tax  
1898 sale certificate; fees.—

1899 (1) The holder of a any tax certificate, other than the  
1900 county, at any time after 2 years have elapsed since April 1 of  
1901 the year of issuance of the tax certificate and before the  
1902 expiration of 7 years after ~~from~~ the date of issuance, may file  
1903 the certificate and an application for a tax deed with the tax  
1904 collector of the county where the property lands described in  
1905 the certificate is ~~are~~ located. ~~The application may be made on~~  
1906 ~~the entire parcel of property or any part thereof which is~~  
1907 ~~capable of being readily separated from the whole.~~ The tax  
1908 collector may charge ~~shall be allowed~~ a tax deed application fee  
1909 of \$75, plus reimbursement for any fee charged to the tax  
1910 collector by a vendor for providing an electronic tax deed  
1911 application program or service.

1912 (2) A certificateholder, other than the county, may notify  
1913 the tax collector at any time of the certificateholder's intent  
1914 to make application for tax deed. However, if the tax deed

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1915 application will be filed within the month of the earliest date  
1916 allowed pursuant to subsection (1), the certificateholder must  
1917 provide the tax collector with a notice of intent to make  
1918 application no later than 30 days before the date of  
1919 application. The tax collector shall notify the  
1920 certificateholder of the total amount due or the estimated  
1921 amount due, which must include the amount due for redemption or  
1922 purchase of all other outstanding tax certificates, plus  
1923 interest; any omitted taxes, plus interest; any delinquent  
1924 taxes, plus interest; and current taxes, if due, which cover the  
1925 land. The tax collector shall provide this notice at the  
1926 earliest possible date but no later than 30 days following the  
1927 tax collector's receipt of the certificateholder's notice of  
1928 intent to make application. The certificateholder shall pay the  
1929 total amount due or the estimated amount due at the time of  
1930 application. Any certificateholder, other than the county, who  
1931 ~~makes application for a tax deed shall pay the tax collector at~~  
1932 ~~the time of application all amounts required for redemption or~~  
1933 ~~purchase of all other outstanding tax certificates, plus~~  
1934 ~~interest, any omitted taxes, plus interest, any delinquent~~  
1935 ~~taxes, plus interest, and current taxes, if due, covering the~~  
1936 ~~land.~~

1937 (3) The county in which ~~where~~ the property lands described  
1938 in the certificate is ~~are~~ located shall apply ~~make application~~  
1939 for a tax deed on all county-held certificates on property  
1940 valued at \$5,000 or more on the property appraiser's most recent  
1941 assessment roll, except deferred payment tax certificates, and  
1942 may apply for tax deeds ~~make application~~ on ~~these~~ certificates  
1943 on property valued at less than \$5,000 on the property

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1944 appraiser's most recent assessment roll. ~~The~~ ~~Such~~ application  
1945 shall be made 2 years after April 1 of the year of issuance of  
1946 the certificates or as soon thereafter as is reasonable. Upon  
1947 application ~~for a tax deed~~, the county shall deposit with the  
1948 tax collector all applicable costs and fees, but may ~~shall~~ not  
1949 deposit any money to cover the redemption of other outstanding  
1950 certificates covering the property land. The tax collector may  
1951 charge a tax deed application fee of \$75, plus reimbursement for  
1952 any fee charged to the tax collector by a vendor for providing  
1953 an electronic tax deed application program or service.

1954 (4) The tax collector shall deliver to the clerk of the  
1955 circuit court a statement that payment has been made for all  
1956 outstanding certificates or, if the certificate is held by the  
1957 county, that all appropriate fees have been deposited, and  
1958 stating that the following persons are to be notified prior to  
1959 the sale of the property:

1960 (a) Any legal titleholder of record if the address of the  
1961 owner appears on the record of conveyance of the property lands  
1962 to the owner. However, if the legal titleholder of record is the  
1963 same as the person to whom the property was assessed on the tax  
1964 roll for the year in which the property was last assessed, then  
1965 the notice may ~~only~~ be mailed to the address of the legal  
1966 titleholder as it appears on the latest assessment roll.

1967 (b) Any lienholder of record who has recorded a lien  
1968 against the property described in the tax certificate if an  
1969 address appears on the recorded lien.

1970 (c) Any mortgagee of record if an address appears on the  
1971 recorded mortgage.

1972 (d) Any vendee of a recorded contract for deed if an

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1973 address appears on the recorded contract or, if the contract is  
1974 not recorded, any vendee who has applied to receive notice  
1975 pursuant to s. 197.344(1)(c).

1976 (e) Any other lienholder who has applied to the tax  
1977 collector to receive notice if an address is supplied to the  
1978 collector ~~by such lienholder~~.

1979 (f) Any person to whom the property was assessed on the tax  
1980 roll for the year in which the property was last assessed.

1981 (g) Any lienholder of record who has recorded a lien  
1982 against a mobile home located on the property described in the  
1983 tax certificate if an address appears on the recorded lien and  
1984 if the lien is recorded with the clerk of the circuit court in  
1985 the county where the mobile home is located.

1986 (h) Any legal titleholder of record of property that is  
1987 contiguous to the property described in the tax certificate, if  
1988 ~~when~~ the property described is ~~either~~ submerged land or common  
1989 elements of a subdivision, if the address of the titleholder of  
1990 contiguous property appears on the record of conveyance of the  
1991 property ~~land~~ to the ~~that~~ legal titleholder. However, if the  
1992 legal titleholder of property contiguous to the property  
1993 ~~described in the tax certificate~~ is the same as the person to  
1994 whom the property described in the tax certificate was assessed  
1995 on the tax roll for the year in which the property was last  
1996 assessed, the notice may be mailed ~~only~~ to the address of the  
1997 legal titleholder as it appears on the latest assessment roll.  
1998 As used in this chapter, the term "contiguous" means touching,  
1999 meeting, or joining at the surface or border, other than at a  
2000 corner or a single point, and not separated by submerged lands.  
2001 Submerged lands lying below the ordinary high-water mark which

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2002 are sovereignty lands are not part of the upland contiguous  
2003 property for purposes of notification.

2004  
2005 The statement must be signed by the tax collector or the tax  
2006 collector's designee, ~~with the tax collector's seal affixed~~. The  
2007 tax collector may purchase a reasonable bond for errors and  
2008 omissions of his or her office in making such statement. The  
2009 search of the official records must be made by a direct and  
2010 inverse search. "Direct" means the index in straight and  
2011 continuous alphabetic order by grantor, and "inverse" means the  
2012 index in straight and continuous alphabetic order by grantee.

2013 (5) (a) The tax collector may contract with a title company  
2014 or an abstract company ~~at a reasonable fee~~ to provide the  
2015 minimum information required in subsection (4), consistent with  
2016 rules adopted by the department. If additional information is  
2017 required, the tax collector must make a written request to the  
2018 title or abstract company stating the additional requirements.  
2019 The tax collector may select any title or abstract company,  
2020 regardless of its location, as long as the fee is reasonable,  
2021 the minimum information is submitted, and the title or abstract  
2022 company is authorized to do business in this state. The tax  
2023 collector may advertise and accept bids for the title or  
2024 abstract company if he or she considers it appropriate to do so.

2025 1. The ownership and encumbrance report must include the ~~be~~  
2026 ~~printed or typed on stationery or other paper showing a~~  
2027 letterhead of the person, firm, or company that makes the  
2028 search, and the signature of the individual ~~person~~ who makes the  
2029 search or of an officer of the firm must be attached. The tax  
2030 collector is not liable for payment to the firm unless these

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2031 requirements are met. The report may be submitted to the tax  
2032 collector in an electronic format.

2033 2. The tax collector may not accept or pay for any title  
2034 search or abstract if ~~ne~~ financial responsibility is not assumed  
2035 for the search. However, reasonable restrictions as to the  
2036 liability or responsibility of the title or abstract company are  
2037 acceptable. Notwithstanding s. 627.7843(3), the tax collector  
2038 may contract for higher maximum liability limits.

2039 3. In order to establish uniform prices for ownership and  
2040 encumbrance reports within the county, the tax collector must  
2041 ~~shall~~ ensure that the contract for ownership and encumbrance  
2042 reports include all requests for title searches or abstracts for  
2043 a given period of time.

2044 (b) Any fee paid for a ~~any~~ title search or abstract must be  
2045 collected at the time of application under subsection (1), and  
2046 the amount of the fee must be added to the opening bid.

2047 (c) The clerk shall advertise and administer the sale and  
2048 receive such fees for the issuance of the deed and sale of the  
2049 property as ~~are~~ provided in s. 28.24.

2050 (6) ~~(a)~~ The opening bid:

2051 (a) On county-held certificates ~~on nonhomestead property~~  
2052 shall be the sum of the value of all outstanding certificates  
2053 against the property ~~land~~, plus omitted years' taxes, delinquent  
2054 taxes, interest, and all costs and fees paid by the county.

2055 ~~(b) The opening bid~~ On an individual certificate ~~on~~  
2056 ~~nonhomestead property shall include~~, in addition to the amount  
2057 of money paid to the tax collector by the certificateholder at  
2058 the time of application, must include the amount required to  
2059 redeem the applicant's tax certificate and all other costs and

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2060 fees paid by the applicant, plus all tax certificates that were  
2061 sold subsequent to the filing of the tax deed application and  
2062 omitted taxes, if any.

2063 ~~(c) The opening bid on property assessed on the latest tax~~  
2064 ~~roll as homestead property shall include, in addition to the~~  
2065 ~~amount of money required for an opening bid on nonhomestead~~  
2066 ~~property, an amount equal to one-half of the latest assessed~~  
2067 ~~value of the homestead. Payment of one-half of the assessed~~  
2068 ~~value of the homestead property shall not be required if the tax~~  
2069 ~~certificate to which the application relates was sold prior to~~  
2070 ~~January 1, 1982.~~

2071 (7) On county-held certificates for which there are no  
2072 bidders at the public sale, the clerk shall enter the land on a  
2073 list entitled "lands available for taxes" and shall immediately  
2074 notify the county commission and all other persons holding  
2075 certificates against the property land that the property land is  
2076 available. During the first 90 days after the property land is  
2077 placed on the list ~~of lands available for taxes~~, the county may  
2078 purchase the land for the opening bid or may waive its rights to  
2079 purchase the property. Thereafter, any person, the county, or  
2080 any other governmental unit may purchase the land from the  
2081 clerk, without further notice or advertising, for the opening  
2082 bid, except that if ~~when~~ the county or other governmental unit  
2083 is the purchaser for its own use, the board of county  
2084 commissioners may cancel omitted years' taxes, as provided under  
2085 s. 197.447. If the county does not elect to purchase the  
2086 property land, the county must notify each legal titleholder of  
2087 property contiguous to the property land available for taxes, as  
2088 provided in paragraph (4) (h), before expiration of the 90-day

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2089 period. Interest on the opening bid continues to accrue through  
2090 the month of sale as prescribed by s. 197.542.

2091 (8) Taxes shall not be extended against parcels listed as  
2092 lands available for taxes, but in each year the taxes that would  
2093 have been due shall be treated as omitted years and added to the  
2094 required minimum bid. Seven ~~Three~~ years after the day the land  
2095 was offered for public sale, the land shall escheat to the  
2096 county in which it is located, free and clear. All tax  
2097 certificates, accrued taxes, and liens of any nature against the  
2098 property shall be deemed canceled as a matter of law and of no  
2099 further legal force and effect, and the clerk shall execute an  
2100 escheatment tax deed vesting title in the board of county  
2101 commissioners of the county in which the land is located.

2102 (a) When a property escheats to the county under this  
2103 subsection, the county is not subject to any liability imposed  
2104 by chapter 376 or chapter 403 for preexisting soil or  
2105 groundwater contamination due solely to its ownership. However,  
2106 this subsection does not affect the rights or liabilities of any  
2107 past or future owners of the escheated property and does not  
2108 affect the liability of any governmental entity for the results  
2109 of its actions that create or exacerbate a pollution source.

2110 (b) The county and the Department of Environmental  
2111 Protection may enter into a written agreement for the  
2112 performance, funding, and reimbursement of the investigative and  
2113 remedial acts necessary for a property that escheats to the  
2114 county.

2115 (9) Consolidated applications on more than one tax  
2116 certificate are allowed, but a separate statement shall be  
2117 issued pursuant to subsection (4), and a separate tax deed shall

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2118 be issued pursuant to s. 197.552, for each parcel of property  
2119 shown on the tax certificate.

2120 (10) Any fees collected pursuant to this section shall be  
2121 refunded to the certificateholder in the event that the tax deed  
2122 sale is canceled for any reason.

2123 (11) For any property acquired under this section by the  
2124 county for the express purpose of providing infill housing, the  
2125 board of county commissioners may, in accordance with s.  
2126 197.447, cancel county-held tax certificates and omitted years'  
2127 taxes on such properties. Furthermore, the county may not  
2128 transfer a property acquired under this section specifically for  
2129 infill housing back to a taxpayer who failed to pay the  
2130 delinquent taxes or charges that led to the issuance of the tax  
2131 certificate or lien. For purposes of this subsection only, the  
2132 term "taxpayer" includes the taxpayer's family or any entity in  
2133 which the taxpayer or taxpayer's family has any interest.

2134 Section 49. Section 197.542, Florida Statutes, is amended  
2135 to read:

2136 197.542 Sale at public auction.—

2137 (1) Real property ~~The lands~~ advertised for sale to the  
2138 highest bidder as a result of an application filed under s.  
2139 197.502 shall be sold at public auction by the clerk of the  
2140 circuit court, or his or her deputy, of the county where the  
2141 property is ~~lands are~~ located on the date, at the time, and at  
2142 the location as set forth in the published notice, which must  
2143 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
2144 ~~the time and place, the clerk shall read the notice of sale and~~  
2145 ~~shall offer the lands described in the notice for sale to the~~  
2146 ~~highest bidder for cash at public outcry.~~ The amount required to

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2147 redeem the tax certificate, plus the amounts paid by the holder  
2148 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
2149 redemption of other tax certificates on the same property lands,  
2150 and all other costs to the applicant for tax deed, plus interest  
2151 ~~thereon~~ at the rate of 1.5 percent per month for the period  
2152 running from the month after the date of application for the  
2153 deed through the month of sale and costs incurred for the  
2154 service of notice provided for in s. 197.522(2), shall be  
2155 ~~considered~~ the bid of the certificateholder for the property. If  
2156 tax certificates exist or if delinquent taxes accrued subsequent  
2157 to the filing of the tax deed application, the amount required  
2158 to redeem such tax certificates or pay such delinquent taxes  
2159 shall be included in the minimum bid. ~~However, if the land to be~~  
2160 ~~sold is assessed on the latest tax roll as homestead property,~~  
2161 ~~the bid of the certificateholder shall be increased to include~~  
2162 ~~an amount equal to one-half of the assessed value of the~~  
2163 ~~homestead property as required by s. 197.502.~~ If there are no  
2164 higher bids, the property land shall be struck off and sold to  
2165 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
2166 amounts included in the minimum bid, the documentary stamp tax  
2167 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
2168 ~~thereupon~~ be issued and recorded by the clerk. The tax deed  
2169 applicant shall have the option of placing the property on the  
2170 list of lands available for taxes in lieu of paying any  
2171 additional sums due as a result of the increased minimum bid,  
2172 documentary stamps, or recording fees.

2173 (2) ~~If there are other bids,~~ The certificateholder has  
2174 ~~shall have~~ the right to bid as others present may bid, and the  
2175 property shall be struck off and sold to the highest bidder. The

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2176 high bidder may be required to ~~shall~~ post with the clerk a  
2177 nonrefundable ~~cash~~ deposit of 5 percent of the bid ~~\$200~~ at the  
2178 time of the sale, to be applied to the sale price at the time of  
2179 full payment. Notice of the ~~this~~ deposit requirement must ~~shall~~  
2180 be posted at the auction site, and the clerk may require ~~that~~  
2181 bidders to show their willingness and ability to post the ~~cost~~  
2182 deposit. If full payment of the final bid and of documentary  
2183 stamp tax and recording fees is not made within 24 hours,  
2184 excluding weekends and legal holidays, the clerk shall cancel  
2185 all bids, readvertise the sale as provided in this section, and  
2186 pay all costs of the sale from the deposit. Any remaining funds  
2187 must be applied toward the opening bid. The clerk may refuse to  
2188 recognize the bid of any person who has previously bid and  
2189 refused, for any reason, to honor such bid.

2190 (3) If the sale is canceled for any reason, the clerk shall  
2191 immediately readvertise the sale to be held within ~~no later than~~  
2192 30 days after the date the sale was canceled. Only one  
2193 advertisement is necessary. No further notice is required. The  
2194 amount of the opening ~~statutory (opening)~~ bid shall be increased  
2195 by the cost of advertising, additional clerk's fees as provided  
2196 for in s. 28.24(21), and interest as provided for in subsection  
2197 (1). The clerk must ~~shall~~ receive full payment prior to the  
2198 issuance of the tax deed.

2199 (4) (a) A clerk may conduct electronic tax deed sales in  
2200 lieu of public outcry. The clerk must comply with the procedures  
2201 provided in this chapter, except that electronic proxy bidding  
2202 shall be allowed and the clerk may require bidders to advance  
2203 sufficient funds to pay the deposit required by subsection (2).  
2204 The clerk shall provide access to the electronic sale by

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2205 computer terminals open to the public at a designated location.  
2206 A clerk who conducts such electronic sales may receive  
2207 electronic deposits and payments related to the sale. The  
2208 portion of an advance deposit from a winning bidder required by  
2209 subsection (2) shall, upon acceptance of the winning bid, be  
2210 subject to the fee under s. 28.24(10).

2211 (b) Nothing in this subsection shall be construed to  
2212 restrict or limit the authority of a charter county from  
2213 conducting electronic tax deed sales. In a charter county where  
2214 the clerk of the circuit court does not conduct all electronic  
2215 sales, the charter county shall be permitted to receive  
2216 electronic deposits and payments related to sales it conducts,  
2217 as well as to subject the winning bidder to a fee, consistent  
2218 with the schedule in s. 28.24(10).

2219 Section 50. Section 197.522, Florida Statutes, is amended  
2220 to read:

2221 197.522 Notice to owner when application for tax deed is  
2222 made.—

2223 (1) (a) Except as provided herein, the clerk of the circuit  
2224 court shall notify, by certified mail with return receipt  
2225 requested or by registered mail if the notice is to be sent  
2226 outside the continental United States, the persons listed in the  
2227 tax collector's statement pursuant to s. 197.502(4) that an  
2228 application for a tax deed has been made. Such notice shall be  
2229 mailed at least 20 days prior to the date of sale. If no address  
2230 is listed in the tax collector's statement, then no notice shall  
2231 be required.

2232 (b) The clerk shall enclose with every copy mailed a  
2233 statement as follows:

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2234           WARNING: There are unpaid taxes on property which you own  
2235 or in which you have a legal interest. Such property will be  
2236 sold at public auction notwithstanding its classification as  
2237 homestead property, if applicable. The property will be sold at  
2238 public auction on ...(date)... unless the back taxes are paid.  
2239 To make payment, or to receive further information, contact the  
2240 clerk of court immediately at ...(address)..., ...(telephone  
2241 number)....

2242           (c) The clerk shall complete and attach to the affidavit of  
2243 the publisher a certificate containing the names and addresses  
2244 of those persons notified and the date the notice was mailed.  
2245 The certificate shall be signed by the clerk and the clerk's  
2246 official seal affixed. The certificate shall be prima facie  
2247 evidence of the fact that the notice was mailed. If no address  
2248 is listed on the tax collector's certification, the clerk shall  
2249 execute a certificate to that effect.

2250           (d) The failure of anyone to receive notice as provided  
2251 herein shall not affect the validity of the tax deed issued  
2252 pursuant to the notice.

2253           (e) A printed copy of the notice as published in the  
2254 newspaper, accompanied by the warning statement described in  
2255 paragraph (b), shall be deemed sufficient notice.

2256           (2) (a) In addition to the notice provided in subsection  
2257 (1), for property that was not classified as homestead property  
2258 on the most recent assessment roll prior to the tax deed  
2259 application, the sheriff of the county in which the legal  
2260 titleholder resides shall, at least 20 days prior to the date of  
2261 sale, notify the legal titleholder of record of the property on  
2262 which the tax certificate is outstanding. The original notice

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2263 and sufficient copies shall be prepared by the clerk and  
2264 provided to the sheriff. Such notice shall be served as  
2265 specified in chapter 48; if the sheriff is unable to make  
2266 service, he or she shall post a copy of the notice in a  
2267 conspicuous place at the legal titleholder's last known address.  
2268 The inability of the sheriff to serve notice on the legal  
2269 titleholder shall not affect the validity of the tax deed issued  
2270 pursuant to the notice. A legal titleholder of record who  
2271 resides outside the state may be notified by the clerk as  
2272 provided in subsection (1). The notice shall be in substantially  
2273 the following form:

## 2274 WARNING

2275  
2276 There are unpaid taxes on the property which you own. Such  
2277 property will be sold at public auction notwithstanding its  
2278 classification as homestead property, if applicable. The  
2279 property will be sold at public auction on ...(date)... unless  
2280 the back taxes are paid. To make arrangements for payment, or to  
2281 receive further information, contact the clerk of court at  
2282 ...(address)..., ...(telephone number)....

2283  
2284 In addition, if the legal titleholder does not reside in the  
2285 county in which the property to be sold is located, a copy of  
2286 such notice shall be posted in a conspicuous place on the  
2287 property by the sheriff of the county in which the property is  
2288 located. However, no posting of notice shall be required if the  
2289 property to be sold is classified for assessment purposes,  
2290 according to use classifications established by the department,  
2291 as nonagricultural acreage or vacant land.

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2292       (b) In addition to the notice provided in subsection (1),  
2293 for property classified as homestead property on the most recent  
2294 assessment roll prior to the tax deed application, the sheriff  
2295 of the county in which the legal titleholder resides shall, at  
2296 least 45 days prior to the date of sale, provide notice that a  
2297 tax certificate is outstanding on such homestead property to the  
2298 legal titleholder of record. The original notice and sufficient  
2299 copies shall be prepared by the clerk of the circuit court and  
2300 provided to the sheriff. Such notice shall be served as provided  
2301 in chapter 48. If unable to make service, the sheriff shall post  
2302 a copy of the notice in a conspicuous place at the homestead  
2303 property address. The return of service shall indicate, in  
2304 addition to the details of service, whether the residence exists  
2305 and whether the residence appears to be occupied. The inability  
2306 of the sheriff to serve notice on the legal titleholder of  
2307 homestead property subject to an outstanding tax certificate  
2308 does not affect the validity of a tax deed issued on such  
2309 property pursuant to the notice. The notice shall be in  
2310 substantially the following form:

2311                               WARNING

2312  
2313       There are unpaid taxes on the homestead property you  
2314 own. Such property will be sold at public auction on  
2315 (date), unless the back taxes are paid,  
2316 notwithstanding its classification as homestead  
2317 property. To make arrangements for payment or to  
2318 receive further information, contact the clerk of the  
2319 court immediately at (address), (telephone number).  
2320

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2321        (c)~~(b)~~ In addition to the notice provided in subsection  
2322 (1), the clerk shall notify by certified mail with return  
2323 receipt requested, or by registered mail if the notice is to be  
2324 sent outside the continental United States, the persons listed  
2325 in the tax collector's statement pursuant to s. 197.502(4)(h)  
2326 and to the tax deed applicant that application for a tax deed  
2327 has been made. Such notice shall be mailed at least 20 days  
2328 prior to the date of sale. If no address is listed in the tax  
2329 collector's statement, then no notice shall be required.  
2330 Enclosed with the copy of the notice shall be a statement in  
2331 substantially the following form:

## WARNING

2334            There are unpaid taxes on property contiguous to your  
2335 property. The property with the unpaid taxes will be  
2336 sold at auction on ...(date)... unless the back taxes  
2337 are paid. To make payment, or to receive further  
2338 information about the purchase of the property,  
2339 contact the clerk of court immediately at  
2340 ...(address)..., ...(telephone number)....

2341  
2342 Neither the failure of the tax collector to include the list of  
2343 contiguous property owners pursuant to s. 197.502(4)(h) in his  
2344 or her statement to the clerk nor the failure of the clerk to  
2345 mail this notice to any or all of the persons listed in the tax  
2346 collector's statement pursuant to s. 197.502(4)(h) shall be a  
2347 basis to challenge the validity of the tax deed issued pursuant  
2348 to any notice under this section.

2349            (3) Nothing in this chapter shall be construed to prevent

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2350 the tax collector, or any other public official, in his or her  
2351 discretion from giving additional notice in any form concerning  
2352 tax certificates and tax sales beyond the minimum requirements  
2353 of this chapter.

2354 Section 51. Section 197.552, Florida Statutes, is amended  
2355 to read:

2356 197.552 Tax deeds.—All tax deeds shall be issued in the  
2357 name of a county and must ~~shall~~ be signed by the clerk of the  
2358 county. The deed shall be witnessed by two witnesses, the  
2359 official seal shall be attached ~~thereto~~, and the deed shall be  
2360 acknowledged or proven as other deeds. Except as specifically  
2361 provided in this chapter, no right, interest, restriction, or  
2362 other covenant survives ~~shall survive~~ the issuance of a tax  
2363 deed, except that a lien of record held by a municipal or county  
2364 governmental unit, special district, or community development  
2365 district, including tax certificates on the property which were  
2366 not incorporated in the tax deed application, if ~~when~~ such lien  
2367 is not satisfied after ~~as of~~ the disbursement of proceeds of  
2368 sale under ~~the provisions of~~ s. 197.582, shall survive the  
2369 issuance of a tax deed. However, liens surviving the issuance of  
2370 a tax deed may not provide a basis to foreclose against the  
2371 interest of the tax deed owner unless the owner is reimbursed  
2372 for the price of acquiring the tax deed, including recording  
2373 fees and documentary stamps, by the holder of the surviving lien  
2374 or at the time of a foreclosure sale. If a foreclosure sale  
2375 results in insufficient funds to satisfy a surviving lien and  
2376 reimburse the tax deed owner, the proceeds of the foreclosure  
2377 sale shall be distributed pro rata in recognition of the equal  
2378 dignity of lien and the tax deed. Municipal or county government

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2379 liens shall survive as to principal only, and only if such liens  
 2380 are recorded in the public records of the county prior to the  
 2381 tax deed sale. The charges by the clerk shall be as provided in  
 2382 s. 28.24. Tax deeds issued to a purchaser of property land for  
 2383 delinquent taxes must ~~shall~~ be in the form prescribed by the  
 2384 department. All deeds issued pursuant to this section are ~~shall~~  
 2385 ~~be~~ prima facie evidence of the regularity of all proceedings  
 2386 from the valuation of the property lands to the issuance of the  
 2387 deed, inclusive.

2388 Section 52. Subsection (2) of section 197.582, Florida  
 2389 Statutes, is amended to read:

2390 197.582 Disbursement of proceeds of sale.—

2391 (2) If the property is purchased for an amount in excess of  
 2392 the statutory bid of the certificateholder, the excess shall be  
 2393 paid over and disbursed by the clerk. If the property purchased  
 2394 is homestead property and the statutory bid includes an amount  
 2395 equal to at least one-half of the assessed value of the  
 2396 homestead, that amount shall be treated as excess and  
 2397 distributed in the same manner. The clerk shall distribute the  
 2398 excess to the governmental units for the payment of any lien of  
 2399 record held by a governmental unit against the property,  
 2400 including any tax certificates not incorporated in the tax deed  
 2401 application and omitted taxes, if any. ~~If In the event~~ the  
 2402 excess is not sufficient to pay all of such liens in full, the  
 2403 excess shall ~~then~~ be paid to each governmental unit pro rata.  
 2404 If, after all liens ~~of record~~ of the governmental units ~~upon the~~  
 2405 ~~property~~ are paid in full, there remains a balance of  
 2406 undistributed funds, the balance ~~of the purchase price~~ shall be  
 2407 retained by the clerk for the benefit of ~~the~~ persons described

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2408 in s. 197.522(1)(a), except those persons described in s.  
2409 197.502(4)(h), as their interests may appear. The clerk shall  
2410 mail notices to such persons notifying them of the funds held  
2411 for their benefit. Any service charges, at the ~~same rate as~~  
2412 prescribed in s. 28.24(10), and costs of mailing notices shall  
2413 be paid out of the excess balance held by the clerk. Excess  
2414 proceeds shall be held and disbursed in the same manner as  
2415 unclaimed redemption moneys in s. 197.473. If ~~In the event~~  
2416 excess proceeds are not sufficient to cover the service charges  
2417 and mailing costs, the clerk shall receive the total amount of  
2418 excess proceeds as a service charge.

2419 Section 53. Section 192.0105, Florida Statutes, is amended  
2420 to read

2421 192.0105 Taxpayer rights.—There is created a Florida  
2422 Taxpayer's Bill of Rights for property taxes and assessments to  
2423 guarantee that the rights, privacy, and property of the  
2424 taxpayers of this state are adequately safeguarded and protected  
2425 during tax levy, assessment, collection, and enforcement  
2426 processes administered under the revenue laws of this state. The  
2427 Taxpayer's Bill of Rights compiles, in one document, brief but  
2428 comprehensive statements that summarize the rights and  
2429 obligations of the property appraisers, tax collectors, clerks  
2430 of the court, local governing boards, the Department of Revenue,  
2431 and taxpayers. Additional rights afforded to payors of taxes and  
2432 assessments imposed under the revenue laws of this state are  
2433 provided in s. 213.015. The rights afforded taxpayers to assure  
2434 that their privacy and property are safeguarded and protected  
2435 during tax levy, assessment, and collection are available only  
2436 insofar as they are implemented in other parts of the Florida

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2437 Statutes or rules of the Department of Revenue. The rights so  
2438 guaranteed to state taxpayers in the Florida Statutes and the  
2439 departmental rules include:

2440 (1) THE RIGHT TO KNOW.—

2441 (a) The right to be mailed notice of proposed property  
2442 taxes and proposed or adopted non-ad valorem assessments (see  
2443 ss. 194.011(1), 200.065(2)(b) and (d) and (13)(a), and 200.069).  
2444 The notice must also inform the taxpayer that the final tax bill  
2445 may contain additional non-ad valorem assessments (see s.  
2446 200.069(10)).

2447 (b) The right to notification of a public hearing on each  
2448 taxing authority's tentative budget and proposed millage rate  
2449 and advertisement of a public hearing to finalize the budget and  
2450 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2451 (c) The right to advertised notice of the amount by which  
2452 the tentatively adopted millage rate results in taxes that  
2453 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
2454 The right to notification by first-class mail of a comparison of  
2455 the amount of the taxes to be levied from the proposed millage  
2456 rate under the tentative budget change, compared to the previous  
2457 year's taxes, and also compared to the taxes that would be  
2458 levied if no budget change is made (see ss. 200.065(2)(b) and  
2459 200.069(2), (3), (4), and (9)).

2460 (d) The right that the adopted millage rate will not exceed  
2461 the tentatively adopted millage rate. If the tentative rate  
2462 exceeds the proposed rate, each taxpayer shall be mailed notice  
2463 comparing his or her taxes under the tentatively adopted millage  
2464 rate to the taxes under the previously proposed rate, before a  
2465 hearing to finalize the budget and adopt millage (see s.

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2466 200.065(2)(d)).

2467 (e) The right to be sent notice by first-class mail of a  
2468 non-ad valorem assessment hearing at least 20 days before the  
2469 hearing with pertinent information, including the total amount  
2470 to be levied against each parcel. All affected property owners  
2471 have the right to appear at the hearing and to file written  
2472 objections with the local governing board (see s. 197.3632(4)(b)  
2473 and (c) and (10)(b)2.b.).

2474 (f) The right of an exemption recipient to be sent a  
2475 renewal application for that exemption, the right to a receipt  
2476 for homestead exemption claim when filed, and the right to  
2477 notice of denial of the exemption (see ss. 196.011(6),  
2478 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2479 (g) The right, on property determined not to have been  
2480 entitled to homestead exemption in a prior year, to notice of  
2481 intent from the property appraiser to record notice of tax lien  
2482 and the right to pay tax, penalty, and interest before a tax  
2483 lien is recorded for any prior year (see s. 196.161(1)(b)).

2484 (h) The right to be informed during the tax collection  
2485 process, including: notice of tax due; notice of back taxes;  
2486 notice of late taxes and assessments and consequences of  
2487 nonpayment; opportunity to pay estimated taxes and non-ad  
2488 valorem assessments when the tax roll will not be certified in  
2489 time; notice when interest begins to accrue on delinquent  
2490 provisional taxes; notice of the right to prepay estimated taxes  
2491 by installment; a statement of the taxpayer's estimated tax  
2492 liability for use in making installment payments; and notice of  
2493 right to defer taxes and non-ad valorem assessments on homestead  
2494 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),

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2495 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),  
2496 193.1145(10)(a), and 197.254(1)). A taxpayer is deemed to have  
2497 waived the right to know if the taxpayer fails to provide  
2498 current contact information to the county property appraiser and  
2499 tax collector.

2500 (i) The right to an advertisement in a newspaper listing  
2501 names of taxpayers who are delinquent in paying tangible  
2502 personal property taxes, with amounts due, and giving notice  
2503 that interest is accruing at 18 percent and that, unless taxes  
2504 are paid, warrants will be issued, prior to petition made with  
2505 the circuit court for an order to seize and sell property (see  
2506 s. 197.402(2)).

2507 (j) The right to be mailed notice when a petition has been  
2508 filed with the court for an order to seize and sell property and  
2509 the right to be mailed notice, and to be served notice by the  
2510 sheriff, before the date of sale, that application for tax deed  
2511 has been made and property will be sold unless back taxes are  
2512 paid (see ss. 197.413(5), 197.502(4)(a), and 197.522(1)(a) and  
2513 (2)).

2514 (k) The right to have certain taxes and special assessments  
2515 levied by special districts individually stated on the "Notice  
2516 of Proposed Property Taxes and Proposed or Adopted Non-Ad  
2517 Valorem Assessments" (see s. 200.069).

2518 (2) THE RIGHT TO DUE PROCESS.—

2519 (a) The right to an informal conference with the property  
2520 appraiser to present facts the taxpayer considers to support  
2521 changing the assessment and to have the property appraiser  
2522 present facts supportive of the assessment upon proper request  
2523 of any taxpayer who objects to the assessment placed on his or

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2524 her property (see s. 194.011(2)).

2525 (b) The right to petition the value adjustment board over  
2526 objections to assessments, denial of exemption, denial of  
2527 agricultural classification, denial of historic classification,  
2528 denial of high-water recharge classification, disapproval of tax  
2529 deferral, and any penalties on deferred taxes imposed for  
2530 incorrect information willfully filed. Payment of estimated  
2531 taxes does not preclude the right of the taxpayer to challenge  
2532 his or her assessment (see ss. 194.011(3), 196.011(6) and  
2533 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
2534 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2535 (c) The right to file a petition for exemption or  
2536 agricultural classification with the value adjustment board when  
2537 an application deadline is missed, upon demonstration of  
2538 particular extenuating circumstances for filing late (see ss.  
2539 193.461(3) (a) and 196.011(1), (7), (8), and (9) (d)).

2540 (d) The right to prior notice of the value adjustment  
2541 board's hearing date and the right to the hearing within 4 hours  
2542 of scheduled time (see s. 194.032(2)).

2543 (e) The right to notice of date of certification of tax  
2544 rolls and receipt of property record card if requested (see ss.  
2545 193.122(2) and (3) and 194.032(2)).

2546 (f) The right, in value adjustment board proceedings, to  
2547 have all evidence presented and considered at a public hearing  
2548 at the scheduled time, to be represented by an attorney or  
2549 agent, to have witnesses sworn and cross-examined, and to  
2550 examine property appraisers or evaluators employed by the board  
2551 who present testimony (see ss. 194.034(1) (a) and (c) and (4),  
2552 and 194.035(2)).

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2553 (g) The right to be mailed a timely written decision by the  
2554 value adjustment board containing findings of fact and  
2555 conclusions of law and reasons for upholding or overturning the  
2556 determination of the property appraiser, and the right to  
2557 advertised notice of all board actions, including appropriate  
2558 narrative and column descriptions, in brief and nontechnical  
2559 language (see ss. 194.034(2) and 194.037(3)).

2560 (h) The right at a public hearing on non-ad valorem  
2561 assessments or municipal special assessments to provide written  
2562 objections and to provide testimony to the local governing board  
2563 (see ss. 197.3632(4)(c) and 170.08).

2564 (i) The right to bring action in circuit court to contest a  
2565 tax assessment or appeal value adjustment board decisions to  
2566 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
2567 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2568 (3) THE RIGHT TO REDRESS.—

2569 (a) The right to discounts for early payment on all taxes  
2570 and non-ad valorem assessments collected by the tax collector,  
2571 the right to pay installment payments with discounts, and the  
2572 right to pay delinquent personal property taxes under an  
2573 installment payment program when implemented by the county tax  
2574 collector (see ss. 197.162, 197.3632(8) and (10)(b)3.,  
2575 197.222(1), and 197.4155).

2576 (b) The right, upon filing a challenge in circuit court and  
2577 paying taxes admitted in good faith to be owing, to be issued a  
2578 receipt and have suspended all procedures for the collection of  
2579 taxes until the final disposition of the action (see s.  
2580 194.171(3)).

2581 (c) The right to have penalties reduced or waived upon a

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2582 showing of good cause when a return is not intentionally filed  
2583 late, and the right to pay interest at a reduced rate if the  
2584 court finds that the amount of tax owed by the taxpayer is  
2585 greater than the amount the taxpayer has in good faith admitted  
2586 and paid (see ss. 193.072(4) and 194.192(2)).

2587 (d) The right to a refund when overpayment of taxes has  
2588 been made under specified circumstances (see ss. 193.1145(8) (e)  
2589 and 197.182(1)).

2590 (e) The right to an extension to file a tangible personal  
2591 property tax return upon making proper and timely request (see  
2592 s. 193.063).

2593 (f) The right to redeem real property and redeem tax  
2594 certificates at any time before full payment for a tax deed is  
2595 made to the clerk of the court, including documentary stamps and  
2596 recording fees ~~issued~~, and the right to have tax certificates  
2597 canceled if sold where taxes had been paid or if other error  
2598 makes it void or correctable. Property owners have the right to  
2599 be free from contact by a certificateholder for 2 years after  
2600 April 1 of the year the tax certificate is issued (see ss.  
2601 197.432(13) and (14) ~~(14) and (15)~~, 197.442(1), 197.443, and  
2602 197.472(1) and (7)).

2603 (g) The right of the taxpayer, property appraiser, tax  
2604 collector, or the department, as the prevailing party in a  
2605 judicial or administrative action brought or maintained without  
2606 the support of justiciable issues of fact or law, to recover all  
2607 costs of the administrative or judicial action, including  
2608 reasonable attorney's fees, and of the department and the  
2609 taxpayer to settle such claims through negotiations (see ss.  
2610 57.105 and 57.111).

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2611 (4) THE RIGHT TO CONFIDENTIALITY.—

2612 (a) The right to have information kept confidential,  
2613 including federal tax information, ad valorem tax returns,  
2614 social security numbers, all financial records produced by the  
2615 taxpayer, Form DR-219 returns for documentary stamp tax  
2616 information, and sworn statements of gross income, copies of  
2617 federal income tax returns for the prior year, wage and earnings  
2618 statements (W-2 forms), and other documents (see ss. 192.105,  
2619 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2620 (b) The right to limiting access to a taxpayer's records by  
2621 a property appraiser, the Department of Revenue, and the Auditor  
2622 General only to those instances in which it is determined that  
2623 such records are necessary to determine either the  
2624 classification or the value of taxable nonhomestead property  
2625 (see s. 195.027(3)).

2626

2627 Notwithstanding the right to information contained in this  
2628 section, s. 197.122 applies, and it is the property owner's  
2629 obligation to obtain the necessary information from the  
2630 applicable governmental officials.

2631 Section 54. Paragraph (d) of subsection (3) of section  
2632 194.011, Florida Statutes, is amended to read:

2633 194.011 Assessment notice; objections to assessments.—

2634 (3) A petition to the value adjustment board must be in  
2635 substantially the form prescribed by the department.

2636 Notwithstanding s. 195.022, a county officer may not refuse to  
2637 accept a form provided by the department for this purpose if the  
2638 taxpayer chooses to use it. A petition to the value adjustment  
2639 board shall describe the property by parcel number and shall be

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2640 filed as follows:

2641 (d) The petition may be filed, as to valuation issues, at  
2642 any time during the taxable year on or before the 25th day  
2643 following the mailing of notice by the property appraiser as  
2644 provided in subsection (1). With respect to an issue involving  
2645 the denial of an exemption, an agricultural or high-water  
2646 recharge classification application, an application for  
2647 classification as historic property used for commercial or  
2648 certain nonprofit purposes, or a deferral, the petition must be  
2649 filed at any time during the taxable year on or before the 30th  
2650 day following the mailing of the notice by the property  
2651 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
2652 196.193 or notice by the tax collector under s. 197.2425  
2653 ~~197.253~~.

2654 Section 55. Subsection (1) of section 194.013, Florida  
2655 Statutes, is amended to read:

2656 194.013 Filing fees for petitions; disposition; waiver.—

2657 (1) If so required by resolution of the value adjustment  
2658 board, a petition filed pursuant to s. 194.011 shall be  
2659 accompanied by a filing fee to be paid to the clerk of the value  
2660 adjustment board in an amount determined by the board not to  
2661 exceed \$15 for each separate parcel of property, real or  
2662 personal, covered by the petition and subject to appeal.  
2663 However, no such filing fee may be required with respect to an  
2664 appeal from the disapproval of homestead exemption under s.  
2665 196.151 or from the denial of tax deferral under s. 197.2425  
2666 ~~197.253~~. Only a single filing fee shall be charged under this  
2667 section as to any particular parcel of property despite the  
2668 existence of multiple issues and hearings pertaining to such

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2669 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)  
2670 or (f), a single filing fee shall be charged. Such fee shall be  
2671 calculated as the cost of the special magistrate for the time  
2672 involved in hearing the joint petition and shall not exceed \$5  
2673 per parcel. Said fee is to be proportionately paid by affected  
2674 parcel owners.

2675 Section 56. Subsection (12) of section 196.011, Florida  
2676 Statutes, is amended to read:

2677 196.011 Annual application required for exemption.—

2678 (12) Notwithstanding subsection (1), when the owner of  
2679 property otherwise entitled to a religious exemption from ad  
2680 valorem taxation fails to timely file an application for  
2681 exemption, and because of a misidentification of property  
2682 ownership on the property tax roll the owner is not properly  
2683 notified of the tax obligation by the property appraiser and the  
2684 tax collector, the owner of the property may file an application  
2685 for exemption with the property appraiser. The property  
2686 appraiser must consider the application, and if he or she  
2687 determines the owner of the property would have been entitled to  
2688 the exemption had the property owner timely applied, the  
2689 property appraiser must grant the exemption. Any taxes assessed  
2690 on such property shall be canceled, and if paid, refunded. Any  
2691 tax certificates outstanding on such property shall be canceled  
2692 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2693 Section 57. Section 197.603, Florida Statutes, is created  
2694 to read:

2695 197.603 Declaration of legislative findings and intent.—The  
2696 legislature finds that the state has a strong interest in  
2697 ensuring due process and public confidence in a uniform, fair,

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2698 efficient, and accountable collection of property taxes by  
2699 county tax collectors. Therefore, tax collectors shall be  
2700 supervised by the Department of Revenue pursuant to s.  
2701 195.022(1). Moreover, the Legislature intends that the property  
2702 tax collection authorized by this chapter under s. 9(a), Art.  
2703 VII of the State Constitution, be free from the influence or the  
2704 appearance of influence of the local governments who levy  
2705 property taxes and receive property tax revenues.

2706 Section 58. Sections 197.202, 197.242, 197.304, 197.3041,  
2707 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
2708 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2709 197.3077, 197.3078 and 197.3079, Florida Statutes, are repealed.

2710 Section 59. This act shall take effect July 1, 2009.