

By Senator Baker

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1 A bill to be entitled
2 An act relating to the advertisement of tax
3 certificate sales; amending s. 197.402, F.S.; reducing
4 the number of times that a tax certificate sale must
5 be advertised in a newspaper to one time at least 21
6 days before the date of the sale; eliminating a pilot
7 program relating to the advertisement of tax
8 certificate sales in certain counties; amending s.
9 197.403, F.S., relating to proof of publication, to
10 conform; providing an effective date.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. Section 197.402, Florida Statutes, is amended to
15 read:

16 197.402 Advertisement of real or personal property with
17 delinquent taxes.—

18 (1) Whenever legal advertisements are required, the board
19 of county commissioners shall select the newspaper as provided
20 in chapter 50. The office of the tax collector shall pay all
21 newspaper charges, and the proportionate cost of the
22 advertisements shall be added to the delinquent taxes when they
23 are collected.

24 (2) Within 45 days after the personal property taxes become
25 delinquent, the tax collector shall advertise a list of the
26 names of delinquent personal property taxpayers and the amount
27 of tax due by each. The advertisement shall include a notice
28 that all personal property taxes are drawing interest at the
29 rate of 18 percent per year and that, unless the delinquent

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30 taxes are paid, warrants will be issued thereon pursuant to s.
31 197.413 and the tax collector will apply to the circuit court
32 for an order directing levy upon and seizure of the personal
33 property of the taxpayer for the unpaid taxes.

34 (3) Except as provided in s. 197.432(4), on or before June
35 1 or the 60th day after the date of delinquency, whichever is
36 later, the tax collector shall advertise once at least 21 days
37 before a tax certificate sale ~~each week for 3 weeks~~ and shall
38 sell tax certificates on all real property with delinquent
39 taxes. The tax collector shall make a list of such properties in
40 the same order in which the lands were assessed, specifying the
41 amount due on each parcel, including interest at the rate of 18
42 percent per year from the date of delinquency to the date of
43 sale; the cost of advertising; and the expense of sale.

44 (4) All advertisements shall be in the form prescribed by
45 the department.

46 ~~(5) Notwithstanding the provisions of this section, the~~
47 ~~counties of Lake, Marion, Seminole, and Sumter shall enter into~~
48 ~~a pilot program for the next two full property tax cycles.~~
49 ~~During this time the tax collector in each county shall, in lieu~~
50 ~~of the advertisement required in subsection (3), advertise once~~
51 ~~at least 21 days prior to a sale under that subsection. At the~~
52 ~~end of this 2-year pilot program, the tax collector in each of~~
53 ~~the counties named in this subsection shall submit a report to~~
54 ~~the President of the Senate and the Speaker of the House of~~
55 ~~Representatives, on or before October 1, 2007, which compares~~
56 ~~the effectiveness of single publication versus the effectiveness~~
57 ~~of triple publication by listing the number and percentage of~~
58 ~~properties on which delinquent taxes were paid after the single~~

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59 ~~publication in comparison to the number and percentage of~~
60 ~~properties on which delinquent taxes were paid after three~~
61 ~~publications.~~

62 Section 2. Section 197.403, Florida Statutes, is amended to
63 read:

64 197.403 Publisher to furnish copy of advertisement to tax
65 collector; proof of publication; fees.—The newspaper publishing
66 the notice of a tax sale shall transmit by mail a copy of the
67 paper containing the ~~each~~ notice to the tax collector within 10
68 days after ~~the last required~~ publication. When the publication
69 of the tax sale notice is completed as provided by law, the
70 publisher shall make an affidavit, in the form prescribed by the
71 department, which shall be delivered to the tax collector and
72 annexed to the report of certificates sold for taxes as provided
73 by s. 197.432(8).

74 Section 3. This act shall take effect upon becoming a law.