

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, 197.172,  
4       197.182, 197.222, 197.2301, 197.322, 197.332, 197.343,  
5       197.344, 197.3635, 197.373, 197.402, 197.403, 197.413,  
6       197.414, 197.4155, 197.416, 197.417, 197.432, 197.4325,  
7       197.442, 197.443, 197.462, 197.472, 197.473, 197.482,  
8       197.492, 197.502, 197.542, 197.552, and 197.582, F.S.;  
9       revising, updating, and consolidating provisions of  
10      chapter 197, F.S., relating to definitions, tax  
11      collectors, lien of taxes, returns and assessments, unpaid  
12      or omitted taxes, discounts, interest rates, Department of  
13      Revenue responsibilities, tax bills, judicial sales,  
14      prepayment of taxes, assessment rolls, duties of tax  
15      collectors, tax notices, delinquent taxes, lienholders,  
16      special assessments, non-ad valorem assessments, tax  
17      payments, distribution of taxes, advertisements of  
18      property with delinquent taxes, attachment, delinquent  
19      personal property taxes, sales of property, tax  
20      certificates, tax deeds, and tax sales; creating s.  
21      197.146, F.S.; authorizing tax collectors to issue  
22      certificates of correction to tax rolls and outstanding  
23      delinquent taxes for uncollectable personal property  
24      accounts; requiring the tax collector to notify the  
25      property appraiser; providing construction; creating ss.  
26      197.2421 and 197.2423, F.S., renumbering and amending ss.  
27      197.253, 197.303, and 197.3071, F.S., and amending ss.  
28      197.243, 197.252, 197.254, 197.262, 197.263, 197.272,

29 | 197.282, 197.292, 197.301, and 197.312, F.S.; revising,  
 30 | updating, and consolidating provisions of chapter 197,  
 31 | F.S., relating to deferral of tax payments for real  
 32 | property, homestead property, recreational and commercial  
 33 | working waterfront property, and affordable rental  
 34 | property; creating s. 197.4725, F.S.; providing  
 35 | authorization and requirements for purchase of county-held  
 36 | tax certificates; specifying required amounts to be paid;  
 37 | providing for fees; providing for electronic services;  
 38 | amending ss. 192.0105, 194.011, and 194.013, F.S.;  
 39 | correcting cross-references; repealing s. 197.202, F.S.,  
 40 | relating to destruction of 20-year-old tax receipts;  
 41 | repealing s. 197.242, F.S., relating to a short title;  
 42 | repealing ss. 197.304, 197.3041, 197.3042, 197.3043,  
 43 | 197.3044, 197.3045, 197.3046, 197.3047, 197.307, 197.3072,  
 44 | 197.3073, 197.3074, 197.3075, 197.3076, 197.3077,  
 45 | 197.3078, and 197.3079, F.S., relating to deferrals of tax  
 46 | payments; repealing s. 197.433, F.S., relating to  
 47 | duplicate certificates; providing an effective date.

48 |

49 | Be It Enacted by the Legislature of the State of Florida:

50 |

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

53 | 197.102 Definitions.--As used in this chapter, the  
 54 | following definitions apply, unless the context clearly requires  
 55 | otherwise:

HB 695

2009

56 (1) "Department," unless otherwise specified, means the  
57 Department of Revenue.

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

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

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

71 (5)~~(3)~~ "Tax certificate" means a paper or electronic legal  
72 document, representing unpaid delinquent real property taxes,  
73 non-ad valorem assessments, including special assessments,  
74 interest, and related costs and charges, issued in accordance  
75 with this chapter against a specific parcel of real property and  
76 becoming a first lien thereon, superior to all other liens,  
77 except as provided by s. 197.573(2).

78 (6)~~(4)~~ "Tax notice" means the paper or electronic tax bill  
79 sent to taxpayers for payment of any taxes or special  
80 assessments collected pursuant to this chapter, or the bill sent  
81 to taxpayers for payment of the total of ad valorem taxes and  
82 non-ad valorem assessments collected pursuant to s. 197.3632.

83 (7)~~(5)~~ "Tax receipt" means the paid tax notice.

84            ~~(8)-(6)~~ "Tax rolls" and "assessment rolls" are synonymous  
 85 and mean the rolls prepared by the property appraiser pursuant  
 86 to chapter 193 and certified pursuant to s. 193.122.

87            ~~(9)-(7)~~ However, when a local government uses the method  
 88 set forth in s. 197.3632, the following definitions shall apply:

89            (a) "Ad valorem tax roll" means the roll prepared by the  
 90 property appraiser and certified to the tax collector for  
 91 collection.

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

95            Section 2. Section 197.122, Florida Statutes, is amended  
 96 to read:

97            197.122 Lien of taxes; ~~dates~~; application.--

98            (1) All taxes imposed pursuant to the State Constitution  
 99 and laws of this state shall be a first lien, superior to all  
 100 other liens, on any property against which the taxes have been  
 101 assessed and shall continue in full force from January 1 of the  
 102 year the taxes were levied until discharged by payment or until  
 103 barred under chapter 95. ~~If All personal property tax liens, to~~  
 104 ~~the extent that~~ the property to which the lien applies cannot be  
 105 located in the county or ~~to the extent that~~ the sale of the  
 106 property is insufficient to pay all delinquent taxes, interest,  
 107 fees, and costs due, a personal property tax lien shall apply ~~be~~  
 108 ~~liens~~ against all other personal property of the taxpayer in the  
 109 county. However, a lien ~~such liens~~ against other personal  
 110 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~  
 111 has been sold, ~~and is such liens against other personal property~~

112 ~~shall be~~ subordinate to any valid prior or subsequent liens  
 113 against such other property. An ~~No~~ act of omission or commission  
 114 on the part of a ~~any~~ property appraiser, tax collector, board of  
 115 county commissioners, clerk of the circuit court, or county  
 116 comptroller, or their deputies or assistants, or newspaper in  
 117 which an ~~any~~ advertisement of sale may be published does not  
 118 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
 119 and costs due and; ~~but any acts of omission or commission~~ may be  
 120 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
 121 ~~them~~ in the same ~~like~~ manner as provided by law for performing  
 122 acts in the first place. ~~and~~ When so corrected, they shall be  
 123 considered ~~construed as~~ valid ab initio and do not ~~shall in no~~  
 124 ~~way~~ affect ~~any process by law for the enforcement of the~~  
 125 collection of the ~~any~~ tax. All owners of property are ~~shall be~~  
 126 held to know that taxes are due and payable annually and are  
 127 responsible for ~~charged with the duty of~~ ascertaining the amount  
 128 of current and delinquent taxes and paying them before April 1  
 129 of the year following the year in which taxes are assessed. A ~~No~~  
 130 sale or conveyance of real or personal property for nonpayment  
 131 of taxes may not ~~shall~~ be held invalid except upon proof that:  
 132 (a) The property was not subject to taxation;  
 133 (b) The taxes were ~~had been~~ paid before the sale of  
 134 personal property; or  
 135 (c) The real property was ~~had been~~ redeemed before  
 136 recording ~~the execution and delivery of~~ a deed based upon a  
 137 certificate issued for nonpayment of taxes.

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

141 (3) A property appraiser shall ~~may also~~ correct a material  
 142 mistake of fact relating to an essential condition of the  
 143 subject property to reduce an assessment that ~~if to do so~~  
 144 requires only the exercise of judgment as to the effect of the  
 145 mistake of fact on the assessed or taxable value ~~of that mistake~~  
 146 ~~of fact~~.

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

- 150 1. Environmental restrictions, zoning restrictions, or
- 151 restrictions on permissible use;
- 152 2. Acreage;
- 153 3. Wetlands or other environmental lands that are or have
- 154 been restricted in use because of ~~such~~ environmental features;
- 155 4. Access to usable land;
- 156 5. Any characteristic of the subject parcel which
- 157 ~~characteristic~~, in the property appraiser's opinion, caused the
- 158 appraisal to be clearly erroneous; or
- 159 6. Depreciation of the property that was based on a latent
- 160 defect of the property which existed but was not readily
- 161 discernible by inspection on January 1, but not depreciation
- 162 ~~resulting~~ from any other cause.

163 (b) The material mistake of fact must ~~may~~ be corrected by  
 164 the property appraiser, in the same ~~like~~ manner as provided by  
 165 law for performing the act in the first place, only within 1

166 year after the approval of the tax roll pursuant to s. 193.1142,  
 167 and, if ~~when so~~ corrected, ~~the act~~ becomes valid ab initio and  
 168 does not affect in no way affects any process by law for the  
 169 ~~enforcement of~~ the collection of the any tax. If the ~~such a~~  
 170 correction results in a refund of taxes paid on the basis of an  
 171 erroneous assessment included ~~contained~~ on the current year's  
 172 tax roll for years beginning January 1, 1999, or later, the  
 173 property appraiser, ~~at his or her option,~~ may request ~~that~~ the  
 174 department to pass upon the refund request pursuant to s.  
 175 197.182 or may submit the correction and refund order directly  
 176 to the tax collector ~~for action~~ in accordance with the notice  
 177 provisions of s. 197.182(2). Corrections to tax rolls for prior  
 178 years which ~~would~~ result in refunds must be made pursuant to s.  
 179 197.182.

180 Section 3. Section 197.123, Florida Statutes, is amended  
 181 to read:

182 197.123 Correcting Erroneous returns; notification of  
 183 property appraiser.--If a any tax collector has reason to  
 184 believe that a any taxpayer has filed an erroneous or incomplete  
 185 statement of her or his personal property or has not disclosed  
 186 ~~returned the full amount of all of~~ her or his property subject  
 187 to taxation, the collector shall notify the property appraiser  
 188 of the erroneous or incomplete statement.

189 Section 4. Section 197.146, Florida Statutes, is created  
 190 to read:

191 197.146 Uncollectable personal property taxes; correction  
 192 of tax roll.--A tax collector who determines that a tangible  
 193 personal property account is uncollectable may issue a

194 certificate of correction for the current tax roll and any  
 195 outstanding delinquent taxes. The tax collector shall notify the  
 196 property appraiser that the account is invalid, and the  
 197 assessment shall not be certified for a future tax roll. An  
 198 uncollectable account includes, but is not limited to, an  
 199 account on property that was originally assessed but cannot be  
 200 found to seize and sell for the payment of taxes and includes  
 201 other personal property of the owner as authorized by s.  
 202 197.413(8) and (9).

203 Section 5. Section 197.162, Florida Statutes, is amended  
 204 to read:

205 197.162 Tax discount payment periods ~~Discounts; amount and~~  
 206 ~~time.--~~

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

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



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

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

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

233        197.172 Interest rate; calculation and minimum.--

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

245        (4) Interest shall be calculated ~~Except as provided in s.~~  
 246 ~~197.262 with regard to deferred payment tax certificates,~~  
 247 ~~interest to be accrued pursuant to this chapter shall be~~  
 248 ~~calculated monthly from the first day of each month.~~

249 Section 7. Subsections (1), (2), and (3) of section  
 250 197.182, Florida Statutes, are amended to read:

251 197.182 Department of Revenue to pass upon and order  
 252 refunds.--

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

258 1. When an overpayment has been made.

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

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

267 4. When a payment has been made in error by a taxpayer to  
 268 the tax collector, if, within 24 months of the date of the  
 269 erroneous payment and prior to any transfer of the assessed  
 270 property to a third party for consideration, the party seeking a  
 271 refund makes demand for reimbursement of the erroneous payment  
 272 upon the owner of the property on which the taxes were  
 273 erroneously paid and reimbursement of the erroneous payment is  
 274 not received within 45 days after such demand. The demand for  
 275 reimbursement shall be sent by certified mail, return receipt  
 276 requested, and a copy thereof shall be sent to the tax

277 collector. If the payment was made in error by the taxpayer  
 278 because of an error in the tax notice sent to the taxpayer,  
 279 refund must be made as provided in paragraph (d) ~~subparagraph~~  
 280 ~~(b)2~~.

281 5. When any payment has been made for tax certificates  
 282 that are subsequently corrected or are subsequently determined  
 283 to be void under s. 197.443.

284 ~~(b)1. These~~ Refunds that have been ordered by a court and  
 285 ~~these~~ refunds that do not result from changes made in the  
 286 assessed value on a tax roll certified to the tax collector  
 287 shall be made directly by the tax collector without order from  
 288 the department and shall be made from undistributed funds  
 289 without approval of the various taxing authorities.

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

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

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

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

312        (g)~~(e)~~ If funds are available from current receipts and,  
 313 subject to subsection (3) and, ~~if~~ a refund is approved, the  
 314 taxpayer shall ~~is entitled to~~ receive a refund within 100 days  
 315 after a claim for refund is made, unless the tax collector,  
 316 property appraiser, or department states good cause for  
 317 remitting the refund after that date. The times stated in this  
 318 paragraph and paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory  
 319 and may be extended by a maximum of an additional 60 days if  
 320 good cause is stated.

321        (h)~~(f)~~ If the taxpayer contacts the property appraiser  
 322 first, the property appraiser shall refer the taxpayer to the  
 323 tax collector.

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

329        (j)~~(h)~~ The property appraiser has 30 days after receipt of  
 330 the form from the tax collector to correct the roll if a  
 331 correction is permissible by law. By the end of ~~After~~ the 30-day

332 period ~~30 days~~, the property appraiser shall ~~immediately~~ advise  
 333 the tax collector in writing whether or not the roll has been  
 334 corrected, stating the reasons why the roll was corrected or not  
 335 corrected.

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

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

350 (m)-(k) Subject to and after meeting the requirements of s.  
 351 194.171 and this section, an action to contest a denial of  
 352 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
 353 the date the tax collector mails ~~issues~~ the denial to the  
 354 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
 355 ~~years after January 1 of the year for which the taxes were paid,~~  
 356 ~~whichever is later.~~

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

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

373           ~~(b) The board of county commissioners, the district school~~  
 374 ~~board, each municipality, and the governing body of each taxing~~  
 375 ~~district shall comply with the order of the department in the~~  
 376 ~~following manner:~~

377           ~~1. Authorize the tax collector to make refund from~~  
 378 ~~undistributed funds held for that taxing authority by the tax~~  
 379 ~~collector;~~

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

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

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

401 Section 8. Subsections (1), (3), and (5) of section  
 402 197.222, Florida Statutes, are amended to read:

403 197.222 Prepayment of estimated tax by installment  
 404 method.--

405 (1) Taxes collected pursuant to this chapter may be  
 406 prepaid in installments as provided in this section. A taxpayer  
 407 may elect to prepay by installments for each tax notice for ~~with~~  
 408 taxes estimated to be more than \$100. A taxpayer who elects to  
 409 prepay ~~taxes~~ shall make payments based upon an estimated tax  
 410 equal to the actual taxes levied upon the subject property in  
 411 the prior year. To prepay by installments, the ~~Such~~ taxpayer  
 412 shall complete and file an application for each tax notice ~~to~~  
 413 ~~prepay such taxes by installment~~ with the tax collector on or  
 414 before April 30 ~~prior to May 1~~ of the year in which the taxpayer

415 elects to prepay the taxes ~~in installments pursuant to this~~  
 416 ~~section. The application shall be made on forms supplied by the~~  
 417 ~~department and provided to the taxpayer by the tax collector.~~  
 418 After submission of an initial application, a taxpayer is ~~shall~~  
 419 not ~~be~~ required to submit additional annual applications as long  
 420 as he or she continues to elect to prepay taxes in installments  
 421 ~~pursuant to this section.~~ However, if in any year the taxpayer  
 422 does not so elect, reapplication is ~~shall be~~ required for a  
 423 subsequent election ~~to do so~~. Installment payments shall be made  
 424 according to the following schedule:

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

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

439 (c) The third payment of one-quarter of the total amount  
 440 of estimated taxes due, plus one-half of any adjustment made  
 441 pursuant to a determination of actual tax liability, must ~~shall~~  
 442 be made by ~~not later than~~ December 31 of the year in which taxes



443 are assessed. A 3-percent discount applied against the amount of  
 444 the installment shall be granted for such payment.

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

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

458 (3) Upon receiving a taxpayer's application for  
 459 participation in the prepayment installment plan, and ~~the tax~~  
 460 ~~collector shall mail to the taxpayer a statement of the~~  
 461 ~~taxpayer's estimated tax liability which shall be equal to the~~  
 462 ~~actual taxes levied on the subject property in the preceding~~  
 463 ~~year; such statement shall indicate the amount of each quarterly~~  
 464 ~~installment after application of the discount rates provided in~~  
 465 ~~this section, and a payment schedule, based upon the schedule~~  
 466 ~~provided in this section and furnished by the department. for~~  
 467 those taxpayers who participated in the prepayment installment  
 468 plan ~~for~~ the previous year and who are not required to reapply,  
 469 the tax collector shall send, in the same manner as described in  
 470 s. 197.322(3), a quarterly statement with the discount rates

471 provided in this section according to the payment schedule  
 472 provided by the department ~~the statement shall be mailed by June~~  
 473 ~~1. During the first month that the tax roll is open for payment~~  
 474 ~~of taxes, the tax collector shall mail to the taxpayer a~~  
 475 ~~statement which shows the amount of the remaining installment~~  
 476 ~~payments to be made after application of the discount rates~~  
 477 ~~provided in this section.~~ The postage or cost of electronic  
 478 mailing shall be paid out of the general fund of the county,  
 479 upon statement thereof by the tax collector.

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

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

491 197.2301 Payment of taxes prior to certified roll  
 492 procedure.--

493 (3) Immediately upon receipt of the property appraiser's  
 494 certification under subsection (2), the tax collector shall  
 495 publish a notice ~~cause to be published~~ in a newspaper of general  
 496 circulation in the county ~~and shall prominently post at the~~  
 497 ~~courthouse door a notice~~ that the tax roll will not be certified  
 498 for collection before ~~prior to~~ January 1 and that payments of

499 | estimated taxes may be made ~~will be allowed~~ by these taxpayers  
 500 | who submit ~~tender~~ payment to the collector on or before December  
 501 | 31.

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

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

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

513 | Section 10. Section 197.2421, Florida Statutes, is created  
 514 | to read:

515 | 197.2421 Property tax deferral.--

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

521 | (2) Authorized property tax deferral programs are:

522 | (a) Homestead tax deferral.

523 | (b) Recreational and commercial working waterfront  
 524 | deferral.

525 | (c) Affordable rental housing deferral.

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

532       Section 11. Section 197.2423, Florida Statutes, is created  
533 to read:

534       197.2423 Application for property tax deferral;  
535 determination of approval or denial by tax collector.--

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

540       (2) Each applicant shall demonstrate compliance with the  
541 requirements of this section.

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

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

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

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

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

553       (4) Each application shall include a list of all

554 outstanding liens on the property and the current value of each  
555 lien.

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

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

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

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

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

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

580 (b) The primary mortgage financing on the property is for  
581 an amount that exceeds 70 percent of the just value of the

HB 695

2009

582 property.

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

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

593 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral;  
594 application.--An appeal of a denied tax deferral must be  
595 submitted by the property owner

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

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

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

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

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

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

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



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

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

670 Section 13. Section 197.243, Florida Statutes, is amended  
 671 to read:

672 197.243 Definitions relating to homestead property tax  
 673 deferral Act.--

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

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

681 Section 14. Section 197.252, Florida Statutes, is amended  
 682 to read:

683 197.252 Homestead tax deferral.--

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

693 receive the homestead tax exemption but has waived it for any  
 694 reason shall furnish, ~~with the application for tax deferral,~~ a  
 695 certificate of eligibility to receive the exemption. Such  
 696 certificate shall be prepared by the county property appraiser  
 697 upon request of the taxpayer. ~~It shall be the burden of each~~  
 698 ~~applicant to affirmatively demonstrate compliance with the~~  
 699 ~~requirements of this section.~~

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

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

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

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

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

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

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

721 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~  
 722 ~~the applicant's household income for the prior calendar year. If~~  
 723 ~~any applicant's household income for the prior calendar year is~~  
 724 ~~less than \$10,000, or is less than the amount of the household~~  
 725 ~~income designated for the additional homestead exemption~~  
 726 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~  
 727 ~~older, approval of the application shall defer the ad valorem~~  
 728 ~~taxes plus non-ad valorem assessments in their entirety.~~

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

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

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

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

749 ~~(4) The amount of taxes, non-ad valorem assessments, and~~  
 750 ~~interest deferred under this act shall accrue interest at a rate~~  
 751 ~~equal to the semiannually compounded rate of one-half of 1~~  
 752 ~~percent plus the average yield to maturity of the long-term~~  
 753 ~~fixed-income portion of the Florida Retirement System~~  
 754 ~~investments as of the end of the quarter preceding the date of~~  
 755 ~~the sale of the deferred payment tax certificates; however, the~~  
 756 ~~interest rate may not exceed 7 percent.~~

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

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

767 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational  
 768 and commercial working waterfront properties and affordable  
 769 rental housing property.--

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

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

HB 695

2009

776 rehabilitation, or renovation of such properties in accordance  
777 with guidelines established in this section.

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

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

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

798 (4) The ordinance must specify that such deferrals apply  
799 only to taxes or assessments levied by the unit of government  
800 granting the deferral. However, a deferral may not be granted  
801 for the deferrals do not apply, however, to taxes or non-ad  
802 ~~valorem~~ assessments ~~defined in s. 197.3632(1)(d)~~ levied for the  
803 payment of bonds or for ~~to~~ taxes authorized by a vote of the

804 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
 805 Constitution.

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

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

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

821 2. Those instruments of indebtedness are associated with  
 822 the real property applying for the deferral.

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

831 | been defeased, the provisions of this paragraph shall no longer  
 832 | apply.

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

839 |         (d) The tax collector shall notify a community  
 840 | redevelopment agency of any tax deferral that has been granted  
 841 | on property located within the community redevelopment area of  
 842 | that agency.

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

846 |         Section 16. Section 197.3071, Florida Statutes, is  
 847 | renumbered as section 197.2526, Florida Statutes, and amended to  
 848 | read:

849 |         197.2526 ~~197.3071~~ Eligibility for tax deferral for  
 850 | affordable rental housing property.--The tax deferral authorized  
 851 | by this section is applicable only on a pro rata basis to the ad  
 852 | valorem taxes levied on residential units within a property  
 853 | which meet the following conditions:

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

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

862 Section 17. Section 197.254, Florida Statutes, is amended  
 863 to read:

864 197.254 Annual notification to taxpayer.--

865 (1) The tax collector shall notify the taxpayer of each  
 866 parcel appearing on the real property assessment roll of the  
 867 right to defer payment of taxes and non-ad valorem assessments  
 868 and interest. ~~pursuant to ss. 197.242-197.312. Such notice shall~~  
 869 ~~be printed on the back of envelopes used for mailing the notice~~  
 870 ~~of taxes provided for by s. 197.322(3). Such notice of the right~~  
 871 ~~to defer payment of taxes and non-ad valorem assessments shall~~  
 872 ~~read:~~

873  
 874 ~~NOTICE TO TAXPAYERS ENTITLED~~  
 875 ~~TO HOMESTEAD EXEMPTION~~

876  
 877 ~~"If your income is low enough to meet certain conditions, you~~  
 878 ~~may qualify for a deferred tax payment plan on homestead~~  
 879 ~~property. An application to determine eligibility is available~~  
 880 ~~in the county tax collector's office."~~

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



885 Section 18. Section 197.262, Florida Statutes, is amended  
 886 to read:

887 197.262 Deferred payment tax certificates.--

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

897 (2) The certificates so held by the county shall bear  
 898 interest at a rate equal to the semiannually compounded rate of  
 899 0.5 percent plus the average yield to maturity of the long-term  
 900 fixed-income portion of the Florida Retirement System  
 901 investments as of the end of the quarter preceding the date of  
 902 the sale of the deferred payment tax certificates; however, the  
 903 interest rate may not exceed 7 ~~9.5~~ percent.

904 Section 19. Section 197.263, Florida Statutes, is amended  
 905 to read:

906 197.263 Change in ownership or use of property.--

907 (1) If ~~In the event that~~ there is a change in use or  
 908 ownership of tax-deferred property such that the owner is no  
 909 longer eligible for the tax deferral granted ~~entitled to claim~~  
 910 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
 911 or the owner ~~such person~~ fails to maintain the required fire and  
 912 extended insurance coverage, the total amount of deferred taxes

913 and interest for all ~~previous~~ years shall be due and payable  
 914 November 1 of the year in which the change ~~in use~~ occurs or on  
 915 the date failure to maintain insurance occurs and shall be  
 916 delinquent on April 1 of the year following the year in which  
 917 the change in use or failure to maintain insurance occurs.

918 However, if the change in ownership is to a surviving spouse and  
 919 the spouse is eligible to maintain the tax deferral on such  
 920 property, the surviving spouse may continue the deferment of  
 921 previously deferred taxes and interest pursuant to this chapter.

922 ~~(2) In the event that there is a change in ownership of~~  
 923 ~~tax-deferred property, the total amount of deferred taxes and~~  
 924 ~~interest for all previous years shall be due and payable on the~~  
 925 ~~date the change in ownership takes place and shall be delinquent~~  
 926 ~~on April 1 following said date. When, however, the change in~~  
 927 ~~ownership is to a surviving spouse and such spouse is eligible~~  
 928 ~~to claim homestead exemption on such property pursuant to s.~~  
 929 ~~196.031(1), such surviving spouse may continue the deferment of~~  
 930 ~~previously deferred taxes and interest pursuant to the~~  
 931 ~~provisions of this act.~~

932 (2)(3) Whenever the property appraiser discovers that  
 933 there has been a change in the ownership or use of property  
 934 which has been granted a tax deferral, the property appraiser  
 935 shall notify the tax collector in writing of the date such  
 936 change occurs, and the tax collector shall collect any taxes,  
 937 assessments, and interest due ~~or delinquent.~~

938 (3)(4) During any year in which the total amount of  
 939 deferred taxes, interest, and all other unsatisfied liens on the  
 940 homestead exceeds 85 percent of the just assessed value of the

941 homestead, the tax collector shall ~~immediately~~ notify the owner  
 942 ~~of the property on which taxes and interest have been deferred~~  
 943 that the portion of taxes and interest which exceeds 85 percent  
 944 of the just assessed value of the homestead shall be due and  
 945 payable within 30 days after ~~of receipt of~~ the notice is sent.  
 946 Failure to pay the amount due shall cause the total amount of  
 947 deferred taxes and interest to become delinquent.

948 ~~(4)(5)~~ Each year, upon notification, each owner of  
 949 property on which taxes and interest have been deferred shall  
 950 submit to the tax collector a list of, and the current value of,  
 951 all outstanding liens on the owner's homestead. Failure to  
 952 respond to this notification within 30 days shall cause the  
 953 total amount of deferred taxes and interest to become payable  
 954 within 30 days.

955 ~~(5)(6)~~ If ~~In the event~~ deferred taxes become delinquent  
 956 ~~under this chapter, then on or before June 1 following the date~~  
 957 ~~the taxes become delinquent,~~ the tax collector shall sell a tax  
 958 certificate for the delinquent taxes and interest in the manner  
 959 provided by s. 197.432.

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

962 197.272 Prepayment of deferred taxes.--

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

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

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

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

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

978           197.282 Distribution of payments.--When any deferred  
 979 taxes, assessments, or interest is collected, the tax collector  
 980 shall maintain a record of the payment, ~~setting forth a~~  
 981 ~~description of the property and the amount of taxes or interest~~  
 982 ~~collected for such property.~~ The tax collector shall distribute  
 983 payments received in accordance with the procedures for  
 984 distribution of ad valorem taxes, non-ad valorem assessments, or  
 985 redemption moneys as prescribed in this chapter.

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

988           197.292 Construction.--Nothing in this chapter ~~act~~ shall  
 989 be construed to prevent the collection of personal property  
 990 taxes that: ~~which~~

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

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

994 or

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

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

1000           197.301 Penalties.--

1001           (1) The following penalties shall be imposed on any person  
 1002 who willfully files information required under s. 197.252 or s.  
 1003 197.263 which is incorrect:

1004           (a) The ~~Such~~ person shall pay the total amount of deferred  
 1005 taxes, non-ad valorem assessments, and interest ~~deferred~~, which  
 1006 amount shall immediately become due.~~.~~

1007           (b) The ~~Such~~ person shall be disqualified from filing a  
 1008 ~~homestead~~ tax deferral application for the next 3 years.~~.~~ ~~and~~

1009           (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
 1010 the total amount of deferred taxes, non-ad valorem assessments,  
 1011 and interest ~~deferred~~.

1012           (2) Any person against whom the penalties prescribed in  
 1013 this section have been imposed may appeal the penalties imposed  
 1014 to the value adjustment board within 30 days after said  
 1015 penalties are imposed.

1016           Section 24. Section 197.312, Florida Statutes, is amended  
 1017 to read:

1018           197.312 Payment by mortgagee.--If any mortgagee elects  
 1019 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax  
 1020 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
 1021 the right to foreclose.

1022 Section 25. Section 197.322, Florida Statutes, is amended  
 1023 to read:

1024 197.322 Delivery of ad valorem tax and non-ad valorem  
 1025 assessment rolls; notice of taxes; publication and mail.--

1026 (1) The property appraiser shall deliver to the tax  
 1027 collector the certified assessment roll along with his or her  
 1028 warrant and recapitulation sheet.

1029 (2) The tax collector shall on November 1, or as soon as  
 1030 the assessment roll is open for collection, publish a notice in  
 1031 a local newspaper that the tax roll is open for collection.

1032 (3) Within 20 working days after receipt of the certified  
 1033 ad valorem tax roll and the non-ad valorem assessment rolls, the  
 1034 tax collector shall send mail to each taxpayer appearing on such  
 1035 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a  
 1036 tax notice stating the amount of current taxes due, ~~from the~~  
 1037 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
 1038 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
 1039 early payment, and a notice that delinquent taxes are  
 1040 outstanding, if applicable. Pursuant to s. 197.3632, the form of  
 1041 the notice of non-ad valorem assessments and notice of ad  
 1042 valorem taxes shall be as provided in s. 197.3635 and no other  
 1043 form shall be used, notwithstanding the provisions of s.  
 1044 195.022. The tax collector may send such notice electronically  
 1045 or by postal mail. Electronic transmission of tax notices may be  
 1046 sent earlier but shall not be sent later than the postal mailing  
 1047 of the notices. If the notice of taxes is sent electronically  
 1048 and is returned as undeliverable, a second notice may be sent  
 1049 through postal mail but the original electronic mailing is the

1050 official mailing for purpose of this section. No discount period  
 1051 shall be extended due to a tax bill being returned  
 1052 electronically or through postal mail. The postage or cost of  
 1053 electronic mailing shall be paid out of the general fund of each  
 1054 local governing board, upon statement ~~thereof~~ by the tax  
 1055 collector.

1056 Section 26. Section 197.332, Florida Statutes, is amended  
 1057 to read:

1058 197.332 Duties of tax collectors; branch offices.--

1059 (1) The tax collector has the authority and obligation to  
 1060 collect all taxes as shown on the tax roll by the date of  
 1061 delinquency or to collect delinquent taxes, interest, and costs,  
 1062 by sale of tax certificates on real property and by seizure and  
 1063 sale of personal property. The tax collector may perform such  
 1064 duties by use of contracted services or products or by  
 1065 electronic means. The use of contracted services, products, or  
 1066 vendors in no way diminishes the responsibility or liability of  
 1067 the tax collector to perform such duties according to law. The  
 1068 tax collector may ~~shall be allowed to~~ collect reasonable  
 1069 attorney's fees and court costs in actions on proceedings to  
 1070 recover delinquent taxes, interest, and costs.

1071 (2) A county tax collector may establish one or more  
 1072 branch offices by acquiring title to real property or by lease  
 1073 agreement and staff and equip such branch offices, subject to  
 1074 annual budget approval pursuant to s. 195.087(2), to perform  
 1075 expressed state duties on behalf of the Department of Revenue  
 1076 and as agent of the Department of Highway Safety and Motor  
 1077 Vehicles pursuant to ss. 195.002 and 195.087, this chapter, and

1078 chapters 319, 320, 322, and 379.

1079 Section 27. Section 197.343, Florida Statutes, is amended  
1080 to read:

1081 197.343 Tax notices; additional notice required.--

1082 (1) An additional tax notice shall be sent, electronically  
1083 or by postal mail, mailed by April 30 to each taxpayer whose  
1084 payment has not been received. The notice shall include a  
1085 description of the property and a statement that if the taxes  
1086 are not paid:

1087 (a) For real property, a tax certificate may be sold.

1088 (b) For tangible personal property, the property may be  
1089 sold ~~the following statement: If the taxes for (year) on~~  
1090 ~~your property are not paid, a tax certificate will be sold for~~  
1091 ~~these taxes, and your property may be sold at a future date.~~  
1092 ~~Contact the tax collector's office at once.~~

1093 ~~(2) A duplicate of the additional tax notice required by~~  
1094 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
1095 ~~condominium association or to a mobile home owner's homeowners'~~  
1096 ~~association as defined in s. 723.075 if the association has~~  
1097 ~~filed with the tax collector a written request and included a~~  
1098 ~~description of the land. The tax collector is authorized to~~  
1099 ~~charge a reasonable fee for the cost of this service.~~

1100 (2)(3) When the taxes under s. 193.481 on subsurface  
1101 rights have become delinquent and a tax certificate is to be  
1102 sold under this chapter, ~~a notice of the delinquency shall be~~  
1103 ~~given by first-class mail to the owner of the fee to which these~~  
1104 ~~subsurface rights are attached. On the day of the tax sale, the~~  
1105 ~~fee owner shall have the right to purchase the tax certificate~~



HB 695

2009

1106 at the maximum rate of interest provided by law before bids are  
1107 accepted for the sale of such certificate.

1108 (3)~~(4)~~ The tax collector shall mail such additional  
1109 notices as he or she considers proper and necessary or as may be  
1110 required by reasonable rules of the department.

1111 Section 28. Subsections (1) and (2) of section 197.344,  
1112 Florida Statutes, are amended to read:

1113 197.344 Lienholders; receipt of notices and delinquent  
1114 taxes.--

1115 (1) When requested in writing, a tax notice shall be sent  
1116 ~~mailed~~ according to the following procedures:

1117 (a) Upon request by any taxpayer aged 60 or over, the tax  
1118 collector shall send ~~mail~~ the tax notice to a third party  
1119 designated by the taxpayer. A duplicate copy of the notice shall  
1120 be sent ~~mailed~~ to the taxpayer.

1121 (b) Upon request by a mortgagee stating that the mortgagee  
1122 is the trustee of an escrow account for ad valorem taxes due on  
1123 the property, the tax notice shall be sent ~~mailed~~ to such  
1124 trustee. When the original tax notice is sent ~~mailed~~ to such  
1125 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
1126 the owner of the property with the additional statement that the  
1127 original has been sent to the trustee.

1128 (c) Upon request by a vendee of an unrecorded or recorded  
1129 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
1130 notice to such vendee.

1131  
1132 The tax collector may establish cutoff dates, periods for  
1133 updating the list, and any other reasonable requirements to

1134 ensure that the tax notices are sent ~~mailed~~ to the proper party  
 1135 on time. Notices may be sent electronically or by postal mail.

1136 (2) On or before May 1 of each year, the holder or  
 1137 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
 1138 under a contract for deed, upon filing with the tax collector a  
 1139 description of property ~~land~~ so encumbered and paying a service  
 1140 charge of \$2, may request and receive information concerning any  
 1141 delinquent taxes appearing on the current tax roll and  
 1142 certificates issued on the described property ~~land~~. Upon receipt  
 1143 of such request, the tax collector shall furnish the following  
 1144 information within 60 days following the tax certificate sale:

- 1145 (a) The description of property on which certificates were  
 1146 sold.
- 1147 (b) The number of each certificate issued and to whom.
- 1148 (c) The face amount of each certificate.
- 1149 (d) The cost for redemption of each certificate.

1150 Section 29. Section 197.3635, Florida Statutes, is amended  
 1151 to read:

1152 197.3635 Combined notice of ad valorem taxes and non-ad  
 1153 valorem assessments; requirements.--A form for the combined  
 1154 notice of ad valorem taxes and non-ad valorem assessments shall  
 1155 be produced and paid for by the tax collector. The form shall  
 1156 meet the requirements of this section and department rules and  
 1157 shall be subject to approval by the department. By rule the  
 1158 department shall provide a format for the form of such combined  
 1159 notice. The form shall meet the following requirements:

- 1160 (1) It shall contain the title "Notice of Ad Valorem Taxes  
 1161 and Non-ad Valorem Assessments." It shall also contain a receipt

1162 part that can be returned along with the payment to the tax  
1163 collector.

1164 ~~(2) It shall provide a clear partition between ad valorem~~  
1165 ~~taxes and non-ad valorem assessments. Such partition shall be a~~  
1166 ~~bold horizontal line approximately 1/8 inch thick.~~

1167 (2)~~(3)~~ Within the ad valorem part, it shall contain the  
1168 heading "Ad Valorem Taxes." Within the non-ad valorem assessment  
1169 part, it shall contain the heading "Non-ad Valorem Assessments."

1170 (3)~~(4)~~ It shall contain the county name, the assessment  
1171 year, the mailing address of the tax collector, the mailing  
1172 address of one property owner, the legal description of the  
1173 property to at least 25 characters, and the unique parcel or tax  
1174 identification number of the property.

1175 (4)~~(5)~~ It shall provide for the labeled disclosure of the  
1176 total amount of combined levies and the total discounted amount  
1177 due each month when paid in advance.

1178 (5)~~(6)~~ It shall provide a field or portion on the front of  
1179 the notice for official use for data to reflect codes useful to  
1180 the tax collector.

1181 (6)~~(7)~~ The combined notice shall be set in type which is 8  
1182 points or larger.

1183 (7)~~(8)~~ The ad valorem part shall contain the following:

1184 (a) A schedule of the assessed value, exempted value, and  
1185 taxable value of the property.

1186 (b) Subheadings for columns listing taxing authorities,  
1187 corresponding millage rates expressed in dollars and cents per  
1188 \$1,000 of taxable value, and the associated tax.

1189 (c) Taxing authorities listed in the same sequence and  
 1190 manner as listed on the notice required by s. 200.069(4)(a),  
 1191 with the exception that independent special districts, municipal  
 1192 service taxing districts, and voted debt service millages for  
 1193 each taxing authority shall be listed separately. If a county  
 1194 has too many municipal service taxing units to list separately,  
 1195 it shall combine them to disclose the total number of such units  
 1196 and the amount of taxes levied.

1197 (8)~~(9)~~ Within the non-ad valorem assessment part, it shall  
 1198 contain the following:

1199 (a) Subheadings for columns listing the levying  
 1200 authorities, corresponding assessment rates expressed in dollars  
 1201 and cents per unit of assessment, and the associated assessment  
 1202 amount.

1203 (b) The purpose of the assessment, if the purpose is not  
 1204 clearly indicated by the name of the levying authority.

1205 (c) A listing of the levying authorities in the same order  
 1206 as in the ad valorem part to the extent practicable. If a county  
 1207 has too many municipal service benefit units to list separately,  
 1208 it shall combine them by function.

1209 (9)~~(10)~~ It shall provide instructions and useful  
 1210 information to the taxpayer. Such information and instructions  
 1211 shall be nontechnical to minimize confusion. The information and  
 1212 instructions required by this section shall be provided by  
 1213 department rule and shall include:

1214 (a) Procedures to be followed when the property has been  
 1215 sold or conveyed.

1216 (b) Instruction as to mailing the remittance and receipt  
 1217 along with a brief disclosure of the availability of discounts.

1218 (c) Notification about delinquency and interest for  
 1219 delinquent payment.

1220 (d) Notification that failure to pay the amounts due will  
 1221 result in a tax certificate being issued against the property.

1222 (e) A brief statement outlining the responsibility of the  
 1223 tax collector, the property appraiser, and the taxing  
 1224 authorities. This statement shall be accompanied by directions  
 1225 as to which office to contact for particular questions or  
 1226 problems.

1227 Section 30. Subsections (2) and (4) of section 197.373,  
 1228 Florida Statutes, are amended to read:

1229 197.373 Payment of portion of taxes.--

1230 (2) The request must be made at least 45 ~~15~~ days prior to  
 1231 the tax certificate sale.

1232 (4) This section does not apply to assessments and  
 1233 collections made pursuant to ~~the provisions of s. 192.037~~ or  
 1234 when taxes have been paid.

1235 Section 31. Subsections (1) and (3) of section 197.402,  
 1236 Florida Statutes, are amended to read:

1237 197.402 Advertisement of real or personal property with  
 1238 delinquent taxes.--

1239 (1) If ~~Whenever legal~~ advertisements are required, the  
 1240 board of county commissioners shall select the newspaper as  
 1241 provided in chapter 50. The ~~office of the~~ tax collector shall  
 1242 pay all newspaper charges, and the proportionate cost of the

1243 advertisements shall be added to the delinquent taxes ~~when they~~  
 1244 ~~are~~ collected.

1245 (3) Except as provided in s. 197.432(4), on or before June  
 1246 1 or the 60th day after the date of delinquency, whichever is  
 1247 later, the tax collector shall advertise once each week for 3  
 1248 weeks and shall sell tax certificates on all real property  
 1249 having with delinquent taxes. If the deadline falls on a  
 1250 Saturday, Sunday, or legal holiday, it is extended to the next  
 1251 working day. The tax collector shall make a list of such  
 1252 properties in the same order in which the property was ~~lands~~  
 1253 ~~were~~ assessed, specifying the amount due on each parcel,  
 1254 including interest at the rate of 18 percent per year from the  
 1255 date of delinquency to the date of sale; the cost of  
 1256 advertising; and the expense of sale.

1257 Section 32. Section 197.403, Florida Statutes, is amended  
 1258 to read:

1259 197.403 ~~Publisher to furnish copy of advertisement to tax~~  
 1260 ~~collector; Proof of publication; fees.--~~The newspaper publishing  
 1261 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy  
 1262 of the paper containing each notice to the tax collector within  
 1263 10 days after the last required publication. When the  
 1264 publication of the tax sale notice is completed ~~as provided by~~  
 1265 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~  
 1266 ~~prescribed by the department,~~ which shall be delivered to the  
 1267 tax collector and annexed to the report of certificates sold for  
 1268 taxes as provided by s. 197.432(8).

1269 Section 33. Subsections (5) and (10) of section 197.413,  
 1270 Florida Statutes, are amended to read:

1271 197.413 Delinquent personal property taxes; warrants;  
 1272 court order for levy and seizure of personal property; seizure;  
 1273 fees of tax collectors.--

1274 (5) Upon the filing of the ~~such~~ petition, the clerk of the  
 1275 court shall notify each delinquent taxpayer listed in the  
 1276 petition that a petition has been filed and that, upon  
 1277 ratification and confirmation of the petition, the tax collector  
 1278 ~~is~~ will be authorized to issue warrants and levy upon, seize,  
 1279 and sell so much of the taxpayer's tangible personal property as  
 1280 to satisfy the delinquent taxes, plus costs, interest,  
 1281 attorney's fees, and other charges. The ~~Such~~ notice shall be  
 1282 given by certified mail, return receipt requested. If agreed to  
 1283 by the clerk of court, the tax collector may provide the  
 1284 notification.

1285 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from  
 1286 each delinquent taxpayer at the time delinquent taxes are  
 1287 collected. ~~The tax collector is entitled to receive an~~  
 1288 ~~additional \$8 for each warrant issued.~~

1289 Section 34. Section 197.414, Florida Statutes, is amended  
 1290 to read:

1291 197.414 ~~Tax collector to keep~~ Record of warrants and  
 1292 levies on tangible personal property.--The tax collector shall  
 1293 keep a record of all warrants and levies made under this chapter  
 1294 and shall note on such record the date of payment, the amount of  
 1295 money, if any, received, and the disposition thereof made by him  
 1296 or her. Such record shall be known as "the tangible personal  
 1297 property tax warrant register." ~~and the form thereof shall be~~

1298 ~~prescribed by the Department of Revenue. The warrant register~~  
 1299 ~~may be maintained in paper or electronic form.~~

1300 Section 35. Subsections (1) and (2) of section 197.4155,  
 1301 Florida Statutes, are amended to read:

1302 197.4155 Delinquent personal property taxes; ~~installment~~  
 1303 ~~payment program.--~~

1304 (1) A county tax collector may implement a ~~an installment~~  
 1305 ~~payment program for the payment of delinquent personal property~~  
 1306 ~~taxes. If implemented, the program must be available, upon~~  
 1307 ~~application to the tax collector, to each delinquent personal~~  
 1308 ~~property taxpayer whose delinquent personal property taxes~~  
 1309 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~  
 1310 ~~requests to participate in the program to submit an application~~  
 1311 ~~on a form prescribed by the tax collector which, at a minimum,~~  
 1312 ~~must include the name, address, a description of the property~~  
 1313 ~~subject to personal property taxes, and the amount of the~~  
 1314 ~~personal property taxes owed by the taxpayer.~~

1315 (2) Within 10 days after a taxpayer who owes delinquent  
 1316 ~~personal property taxes submits the required application, the~~  
 1317 ~~tax collector may shall prescribe an installment payment plan~~  
 1318 ~~for the full payment of the taxpayer's delinquent personal~~  
 1319 ~~property taxes, including any delinquency charges, interest, and~~  
 1320 ~~costs allowed by this chapter. The plan must be in writing and~~  
 1321 ~~must be delivered to the taxpayer after it is prescribed. At the~~  
 1322 ~~time the plan is developed, the tax collector may consider a~~  
 1323 ~~taxpayer's current and anticipated future ability to pay over~~  
 1324 ~~the time period of a potential installment payment plan. The~~  
 1325 ~~plan must provide that if the taxpayer does not follow the~~



HB 695

2009

1326 | payment terms or fails to timely file returns or pay current  
 1327 | obligations after the date of the payment plan, the taxpayer  
 1328 | shall ~~will~~ be considered delinquent under the terms of the plan,  
 1329 | and any unpaid balance of tax, penalty, or interest scheduled in  
 1330 | the payment plan will be due and payable immediately. The plan  
 1331 | must also provide that unpaid tax amounts bear interest as  
 1332 | provided by law. In prescribing ~~such~~ an installment payment  
 1333 | plan, the tax collector may exercise flexibility as to the  
 1334 | dates, amounts, and number of payments required to collect all  
 1335 | delinquent personal property taxes owed ~~by the taxpayer~~, except  
 1336 | that the plan must provide for the full satisfaction of all  
 1337 | amounts owed by the taxpayer within ~~by no later than~~ 3 years  
 1338 | after the due date of the first payment under the plan.

1339 |         Section 36. Section 197.416, Florida Statutes, is amended  
 1340 | to read:

1341 |         197.416 Continuing duty of the tax collector to collect  
 1342 | delinquent tax warrants; limitation of actions.--It is ~~shall be~~  
 1343 | the duty of the tax collector issuing a tax warrant for the  
 1344 | collection of delinquent tangible personal property taxes to  
 1345 | continue to try ~~from time to time his or her efforts~~ to collect  
 1346 | such taxes for a ~~period of~~ 7 years after ~~from~~ the date of the  
 1347 | ratification ~~issuance~~ of the warrant. After the expiration of 7  
 1348 | years, the warrant is ~~will be~~ barred by this statute of  
 1349 | limitation, ~~and no action may be maintained in any court~~. A tax  
 1350 | collector or his or her successor is ~~shall not be~~ relieved of  
 1351 | accountability for collection of any taxes assessed on tangible  
 1352 | personal property until he or she has completely performed every  
 1353 | duty devolving upon the tax collector as required by law.

1354 Section 37. Subsection (1) of section 197.417, Florida  
 1355 Statutes, is amended to read:

1356 197.417 Sale of personal property after seizure.--

1357 (1) When personal property is levied upon for delinquent  
 1358 taxes as provided for in s. 197.413, ~~at least 15 days before the~~  
 1359 ~~sale~~ the tax collector shall give public notice by advertisement  
 1360 of the time and place of sale of the property to be sold. The  
 1361 notice shall be posted in at least two ~~three~~ public places in  
 1362 the county, ~~one of which shall be at the courthouse,~~ and the  
 1363 property shall be sold at public auction at the location noted  
 1364 in the advertisement. Notice posted on the Internet qualifies as  
 1365 one location. The property sold shall be present if practical.  
 1366 When the sale is conducted electronically, a description of the  
 1367 property and a photograph, when practical, shall be available.  
 1368 At any time before the sale the owner or claimant of the  
 1369 property may release the property by the payment of the taxes,  
 1370 plus delinquent charges, interest, and costs, for which the  
 1371 property was liable to be sold. ~~In all cases, immediate payment~~  
 1372 ~~for the property shall be required.~~ In case such a sale is made,  
 1373 the tax collector shall be entitled to the same fees and charges  
 1374 as are allowed sheriffs upon execution sales.

1375 Section 38. Section 197.432, Florida Statutes, is amended  
 1376 to read:

1377 197.432 Sale of tax certificates for unpaid taxes.--

1378 (1) On the day and approximately at the time designated in  
 1379 the notice of the sale, the tax collector shall commence the  
 1380 sale of tax certificates on the real property ~~those lands~~ on  
 1381 which taxes have not been paid, and ~~he or she~~ shall continue the

1382 sale from day to day until each certificate is sold to pay the  
 1383 taxes, interest, costs, and charges on the parcel described in  
 1384 the certificate. ~~In case there are no bidders, the certificate~~  
 1385 ~~shall be issued to the county.~~ The tax collector shall offer all  
 1386 certificates on the property lands as they are listed on the tax  
 1387 roll assessed. The tax collector shall prescribe the manner and  
 1388 procedure for conducting the tax sale, including identifying  
 1389 valid bidding entities, reassignment of certificates prior to  
 1390 issuance, and the use of an outside party to assist in the  
 1391 performance of a sale in compliance with this section. The tax  
 1392 collector may conduct the tax sale by electronic means and must  
 1393 comply with procedures provided in this chapter.

1394 (2) A lien created through the sale of a tax certificate  
 1395 may not be enforced in any manner except as prescribed in this  
 1396 chapter.

1397 (3) Delinquent ~~real property~~ taxes on real property may be  
 1398 paid after the date of delinquency by paying the tax and all  
 1399 interest, costs, and charges but must be completed before the  
 1400 sale of a tax certificate of all governmental units due on a  
 1401 parcel of land in any one year shall be combined into one  
 1402 certificate.

1403 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
 1404 delinquent taxes on property that has been granted a homestead  
 1405 exemption for the year in which the delinquent taxes were  
 1406 assessed may not be sold at public auction or by electronic sale  
 1407 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by  
 1408 the tax collector to the county at the ~~maximum~~ rate of interest  
 1409 allowed under s. 197.252(4) ~~by this chapter.~~ The provisions of

HB 695

2009

1410 s. 197.502(3) ~~may shall~~ not be invoked ~~if as long as~~ the  
1411 homestead exemption is granted to the person who received the  
1412 homestead exemption for the year in which the tax certificate  
1413 was issued. However, when all such tax certificates and accrued  
1414 interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the  
1415 provisions of s. 197.502(3) shall be invoked.

1416 (5) Each certificate shall be issued ~~struck off~~ to the  
1417 entity person who will pay the taxes, interest, costs, and  
1418 charges and will demand the lowest rate of interest, not in  
1419 excess of the maximum rate of interest allowed by this chapter.  
1420 The tax collector shall accept bids in even increments and in  
1421 fractional interest rate bids of one-quarter of 1 percent only.  
1422 Proxy bidding is valid when authorized or accepted by the  
1423 potential buyer of the certificate. The tax collector shall  
1424 determine the method by which bidding will take place. When  
1425 there are multiple bidders offering the same lowest rate of  
1426 interest, the tax collector shall determine the method of  
1427 selecting the bidder to whom the certificate will be awarded.  
1428 Acceptable methods include, but are not limited to, bid received  
1429 first or use of a random number generator. If there is no buyer,  
1430 the certificate shall be issued to the county at the maximum  
1431 rate of interest allowed by this chapter.

1432 (6) The tax collector ~~may shall~~ require ~~immediate~~ payment  
1433 of a reasonable deposit from any entity person who wishes to bid  
1434 for a tax certificate. The tax collector has sole discretion in  
1435 determining the deposit methods and requirements and the  
1436 apportionment of those deposits to the bidders. Any entity that  
1437 ~~A person who~~ fails or refuses to pay any bid made by, or on

1438 behalf of, the entity ~~him or her~~ is not entitled to bid or have  
 1439 any other bid accepted or enforced except as authorized by the  
 1440 tax collector ~~until a new deposit of 100 percent of the amount~~  
 1441 ~~of estimated purchases has been paid to the tax collector. When~~  
 1442 ~~tax certificates are ready for issuance,~~ The tax collector shall  
 1443 provide notice when certificates are ~~notify each person to whom~~  
 1444 ~~a certificate was struck off that the certificate is ready for~~  
 1445 ~~issuance.~~ and Payment must be made within 48 hours after ~~from~~  
 1446 the date mailing of such notice or, at the tax collector's  
 1447 discretion, all or any portion of the deposit placed by the  
 1448 bidder may be ~~the deposit shall be~~ forfeited and the bid  
 1449 ~~canceled. In any event,~~ Payment must ~~shall~~ be made before the  
 1450 issuance ~~delivery~~ of the certificate by the tax collector.

1451 (7) ~~The form of the certificate shall be as prescribed by~~  
 1452 ~~the department. Upon the cancellation of a any bid:, the tax~~  
 1453 ~~collector shall resell that certificate the following day or as~~  
 1454 ~~soon thereafter as possible, provided the certificate is sold~~  
 1455 ~~within 10 days after cancellation of such bid.~~

1456 (a) If the sale has not been adjourned, the tax collector  
 1457 may reoffer the certificate for sale or issue it to the county.

1458 (b) If the sale has been adjourned, the tax collector may  
 1459 reoffer the certificate at a subsequent sale. Prior to the  
 1460 subsequent sale, the parcels must be readvertised pursuant to s.  
 1461 197.402(3).

1462 (8) The tax collector shall maintain records ~~make a list~~  
 1463 of all the certificates sold for taxes, showing the date of the  
 1464 sale, the number of each certificate, the name of the owner as  
 1465 returned, a description of the property ~~land~~ within the

1466 certificate, the name of the purchaser, the interest rate bid,  
 1467 and the amount for which sale was made. Such records may be  
 1468 maintained electronically and shall ~~This list shall~~ be cited  
 1469 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~  
 1470 ~~shall append to the list a certificate setting forth the fact~~  
 1471 ~~that the sale was made in accordance with this chapter.~~

1472 (9) A certificate may not be sold on, and a ~~nor is any~~  
 1473 lien is not created in, property owned by any governmental unit  
 1474 that the property of which has become subject to taxation due to  
 1475 lease of the property to a nongovernmental lessee. The  
 1476 delinquent taxes shall be enforced and collected in the manner  
 1477 provided in s. 196.199(8). However, the ad valorem real property  
 1478 taxes levied on a leasehold that is taxed as real property under  
 1479 s. 196.199(2)(b), and for which no rental payments are due under  
 1480 the agreement that created the leasehold or for which payments  
 1481 required under the original leasehold agreement have been waived  
 1482 or prohibited by law before January 1, 1993, must be paid by the  
 1483 lessee. If the taxes are unpaid, the delinquent taxes become a  
 1484 lien on the leasehold and may be collected and enforced under  
 1485 this chapter.

1486 (10) Any tax certificates that ~~issued pursuant to this~~  
 1487 ~~section after January 1, 1977, which~~ are void due to an error of  
 1488 the property appraiser, the tax collector, or the taxing or  
 1489 levying authority ~~any other county official, or any municipal~~  
 1490 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
 1491 corrected, pursuant to this chapter or chapter 196, ~~shall~~ earn  
 1492 interest at the rate of 8 percent per year, simple interest, or  
 1493 the rate of interest bid at the tax certificate sale, whichever

1494 is less, calculated monthly from the date the certificate was  
 1495 purchased until the date the refund is ordered. Refunds made on  
 1496 tax certificates that are corrected or void shall be processed  
 1497 in accordance with the procedure set forth in s. 197.182, except  
 1498 that the 4-year time period provided for in s. 197.182(1)(e) ~~s.~~  
 1499 ~~197.182(1)(e)~~ does not apply to or bar refunds resulting from  
 1500 correction or cancellation of certificates and release of tax  
 1501 deeds as authorized herein.

1502 (11) When tax certificates are advertised for sale, the  
 1503 tax collector shall be entitled to a commission of 5 percent on  
 1504 the amount of the delinquent taxes and interest when actual sale  
 1505 is made. However, the tax collector is ~~shall~~ not be entitled to  
 1506 any commission for the issuance ~~sale~~ of certificates ~~made~~ to the  
 1507 county until the commission is paid upon the redemption or sale  
 1508 of the tax certificates. If ~~When~~ a tax deed is issued to the  
 1509 county, the tax collector may ~~shall~~ not receive his or her  
 1510 commission for the certificates until after the property is sold  
 1511 and conveyed by the county.

1512 ~~(12) All tax certificates issued to the county shall be~~  
 1513 ~~held by the tax collector of the county where the lands covered~~  
 1514 ~~by the certificates are located.~~

1515 ~~(13) Delinquent taxes on real property may be paid after~~  
 1516 ~~the date of delinquency but prior to the sale of a tax~~  
 1517 ~~certificate by paying all costs, advertising charges, and~~  
 1518 ~~interest.~~

1519 (12) ~~(14)~~ The holder of a tax certificate may not directly,  
 1520 through an agent, or otherwise initiate contact with the owner  
 1521 of property upon which he or she holds a tax certificate to

1522 encourage or demand payment until 2 years after ~~have elapsed~~  
 1523 ~~since~~ April 1 of the year of issuance of the tax certificate.

1524 (13) ~~(15)~~ Any holder of a tax certificate who, prior to the  
 1525 date 2 years after April 1 of the year of issuance of the tax  
 1526 certificate, initiates, or whose agent initiates, contact with  
 1527 the property owner upon which he or she holds a certificate  
 1528 encouraging or demanding payment may be barred by the tax  
 1529 collector from bidding at a tax certificate sale. Unfair or  
 1530 deceptive contact by the holder of a tax certificate to a  
 1531 property owner to obtain payment is an unfair and deceptive  
 1532 trade practice, as referenced in s. 501.204(1), regardless of  
 1533 whether the tax certificate is redeemed. Such unfair or  
 1534 deceptive contact is actionable under ss. 501.2075-501.211. If  
 1535 the property owner later redeems the certificate in reliance on  
 1536 the deceptive or unfair practice, the unfair or deceptive  
 1537 contact is actionable under applicable laws prohibiting fraud.

1538 ~~(16) The county tax collector may conduct the sale of tax~~  
 1539 ~~certificates for unpaid taxes pursuant to this section by~~  
 1540 ~~electronic means. Such electronic sales shall comply with the~~  
 1541 ~~procedures provided in this chapter. The tax collector shall~~  
 1542 ~~provide access to such electronic sale by computer terminals~~  
 1543 ~~open to the public at a designated location. A tax collector who~~  
 1544 ~~chooses to conduct such electronic sales may receive electronic~~  
 1545 ~~deposits and payments related to the tax certificate sale.~~

1546 Section 39. Section 197.4325, Florida Statutes, is amended  
 1547 to read:

1548 197.4325 Procedure when ~~checks received for~~ payment of  
 1549 taxes or tax certificates is ~~are~~ dishonored.--



1550           (1) ~~(a)~~ Within 10 days after a payment for taxes ~~check~~  
 1551 received by the tax collector ~~for payment of taxes~~ is  
 1552 dishonored, the tax collector shall notify the payor ~~maker of~~  
 1553 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
 1554 official receipt is canceled for nonpayment, the tax collector  
 1555 shall ~~cancel the official receipt issued for the dishonored~~  
 1556 ~~check and shall~~ make an entry on the tax roll that the receipt  
 1557 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
 1558 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
 1559 effort to collect the moneys due before canceling the receipt.

1560           ~~(b) The tax collector shall retain a copy of the canceled~~  
 1561 ~~tax receipt and the dishonored check for the period of time~~  
 1562 ~~required by law.~~

1563           (2) ~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax  
 1564 collector for the purchase of a tax certificate is dishonored  
 1565 and: ~~the certificate has not been delivered to the bidder, the~~  
 1566 ~~tax collector shall retain the deposit and resell the tax~~  
 1567 ~~certificate. If the certificate has been delivered to the~~  
 1568 ~~bidder, the tax collector shall notify the department, and, upon~~  
 1569 ~~approval by the department, the certificate shall be canceled~~  
 1570 ~~and resold.~~

1571           ~~(b) When a bidder's deposit is forfeited, the tax~~  
 1572 ~~collector shall retain the deposit and resell the tax~~  
 1573 ~~certificate.~~

1574           ~~(a)1.~~ If The tax certificate sale has been adjourned, the  
 1575 tax collector shall readvertise the tax certificate to be  
 1576 resold. When the bidder's deposit is forfeited and the  
 1577 certificate is readvertised, the deposit shall be used to pay

1578 the advertising fees before other costs or charges are imposed.  
 1579 Any portion of the bidder's forfeit deposit that remains after  
 1580 advertising and other costs or charges have been paid shall be  
 1581 deposited by the tax collector into his or her official office  
 1582 account. If the tax collector fails to require a deposit and tax  
 1583 certificates are resold, the advertising charges required for  
 1584 the second sale shall not be added to the face value of the tax  
 1585 certificate.

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

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

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

1594 (2) The office of the tax collector shall be responsible  
 1595 ~~to the publisher~~ for costs of advertising property lands on  
 1596 which the taxes have been paid, and the office of the property  
 1597 appraiser shall be responsible ~~to the publisher~~ for the costs of  
 1598 advertising property lands doubly assessed or assessed in error.

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

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

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

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

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

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

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

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

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

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

1618

1619 the tax collector shall forward a certificate of such error to  
 1620 the department and enter a memorandum of error upon the list of  
 1621 certificates sold for taxes ~~a memorandum of such error~~. The  
 1622 department, upon receipt of the ~~such~~ certificate, if satisfied  
 1623 of the correctness of the certificate of error or upon receipt  
 1624 of a court order, shall notify the tax collector, who shall  
 1625 cancel or correct the certificate. Tax certificate corrections  
 1626 or cancellations that have been ordered by a court or that do  
 1627 not result from changes made in the assessed value on a tax roll  
 1628 certified to the tax collector shall be made by the tax  
 1629 collector without order from the department.

1630 (2) The holder of a tax certificate who pays, redeems, or  
 1631 causes to be corrected or to be canceled and surrendered by any  
 1632 other tax certificates, or who pays any subsequent and omitted

HB 695

2009

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

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

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

1654 (3) If ~~When~~ the tax certificate or a tax deed based upon  
1655 the certificate is held by an individual, the collector shall ~~at~~  
1656 ~~enee~~ notify the original purchaser of the certificate or tax  
1657 deed or the subsequent holder ~~thereof~~, if known, that upon the  
1658 voluntary surrender of the certificate or deed of release of any  
1659 ~~his or her~~ rights under the tax deed, a refund will be made of

1660 the amount received by the governmental units for the  
 1661 certificate or deed, plus \$1 for the deed of release.

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

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

1670 197.462 Transfer of tax certificates held by  
 1671 individuals.--

1672 (1) All tax certificates issued to an individual may be  
 1673 transferred ~~by endorsement~~ at any time before they are redeemed  
 1674 or a tax deed is executed ~~thereunder~~.

1675 ~~(2) The official endorsement of a tax certificate by the~~  
 1676 ~~tax collector with the date and the amount received and its~~  
 1677 ~~entry on the record of tax certificates sold shall be sufficient~~  
 1678 ~~evidence of the assignment of it.~~

1679 (2)(3) The tax collector shall record the transfer on the  
 1680 record of tax certificates sold.

1681 (3)(4) The tax collector shall receive \$2.25 as a service  
 1682 charge for each transfer ~~endorsement~~.

1683 Section 43. Section 197.472, Florida Statutes, is amended  
 1684 to read:

1685 197.472 Redemption of tax certificates.--

1686 (1) Any person may redeem a tax certificate ~~or purchase a~~  
 1687 ~~county-held certificate~~ at any time after the certificate is

HB 695

2009

1688 issued and before a tax deed is issued or the property is placed  
 1689 on the list of lands available for sale. The person redeeming ~~or~~  
 1690 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
 1691 ~~the county where the land is situated~~ the face amount plus all  
 1692 interest, costs, and charges. If only a portion of the  
 1693 certificate is being redeemed as described in subsection (4),  
 1694 only the proportionate amount of the face value, interest,  
 1695 costs, and charges of the part described shall be required to be  
 1696 paid of the certificate or the part thereof that the part or  
 1697 interest purchased or redeemed bears to the whole. Upon purchase  
 1698 or redemption being made, the person shall pay all taxes,  
 1699 interest, costs, charges, and omitted taxes, if any, as provided  
 1700 by law upon the part or parts of the certificate so purchased or  
 1701 redeemed.

1702 (2) When a tax certificate is redeemed and the interest  
 1703 earned on the tax certificate is less than 5 percent of the face  
 1704 amount of the certificate, a mandatory charge of 5 percent shall  
 1705 be levied upon the tax certificate. The person redeeming the tax  
 1706 certificate shall pay the interest rate due on the certificate  
 1707 or the 5-percent mandatory charge, whichever is greater. This  
 1708 subsection applies to all county-held tax certificates and all  
 1709 individual tax certificates except those with an interest rate  
 1710 bid of zero percent.

1711 (3) The tax collector shall receive a fee of \$6.25 for  
 1712 each tax certificate ~~purchased or~~ redeemed.

1713 (4) When only a portion of a certificate is being redeemed  
 1714 ~~or purchased~~ and such portion can be ascertained by legal  
 1715 description, the tax collector shall make a written request for

HB 695

2009

1716 appportionment to the property appraiser. Within 15 days after  
1717 such request, the property appraiser shall furnish the tax  
1718 collector a certificate apportioning the value to that portion  
1719 sought to be redeemed and to the remaining land covered by the  
1720 certificate.

1721 ~~(5) When a tax certificate is purchased or redeemed, the~~  
1722 ~~tax collector shall give to the person a receipt and certificate~~  
1723 ~~showing the amount paid for the purchase or redemption, a~~  
1724 ~~description of the land, and the date, number, and amount of the~~  
1725 ~~certificate, certificates, or part of certificate which is~~  
1726 ~~purchased or redeemed, which shall be in the form prescribed by~~  
1727 ~~the department. If a tax certificate is redeemed in full, the~~  
1728 ~~certificate shall be surrendered to the tax collector by the~~  
1729 ~~original purchaser and canceled by the tax collector. If only a~~  
1730 ~~part is purchased or redeemed, the portion and description of~~  
1731 ~~land, with date of purchase or redemption, shall be endorsed on~~  
1732 ~~the certificate by the tax collector. The certificate shall be~~  
1733 ~~retained by the owner, or the tax collector if the certificate~~  
1734 ~~is a county-held certificate, subject to the endorsement. The~~  
1735 ~~purchase or redemption shall be entered by the tax collector on~~  
1736 ~~the record of tax certificates sold.~~

1737 (5)~~(6)~~ When a tax certificate has been ~~purchased or~~  
1738 ~~redeemed,~~ the tax collector shall pay to the owner of the tax  
1739 certificate the amount received by the tax collector less the  
1740 redemption fee service charges.

1741 (6)~~(7)~~ Nothing in this section shall be deemed to deny any  
1742 person the right to ~~purchase or~~ redeem any outstanding tax  
1743 certificate in accordance with the law ~~in force when it was~~

1744 ~~issued. However, the provisions of s. 197.573 relating to~~  
 1745 ~~survival of restrictions and covenants after the issuance of a~~  
 1746 ~~tax deed are not repealed by this chapter and apply regardless~~  
 1747 ~~of the manner in which the tax deed was issued.~~

1748 (7)(8) The provisions of subsection (4) do not apply to  
 1749 collections made pursuant to the provisions of s. 192.037.

1750 Section 44. Section 197.4725, Florida Statutes, is created  
 1751 to read:

1752 197.4725 Purchase of county-held tax certificates.--

1753 (1) Any person may purchase a county-held tax certificate  
 1754 at any time after the tax certificate is issued and before a tax  
 1755 deed application is made. The person purchasing a county-held  
 1756 tax certificate shall pay to the tax collector the face amount  
 1757 plus all interest, costs, and charges or, subject to s.  
 1758 197.472(4), the part described in the tax certificate.

1759 (2) When a county-held tax certificate is purchased, the  
 1760 interest earned shall be calculated at 1.5 percent per month, or  
 1761 a fraction thereof, to the date of purchase.

1762 (3) The tax collector shall receive a fee of \$6.25 for  
 1763 each county-held tax certificate purchased.

1764 (4) The provisions of this section do not apply to  
 1765 collections made pursuant to the provisions of s. 192.037.

1766 (5) The tax collector may use electronic means to make  
 1767 known county-held tax certificates that are available for  
 1768 purchase and to complete the purchase. The tax collector may  
 1769 charge a reasonable fee for costs incurred in providing such  
 1770 electronic services.



1771 Section 45. Section 197.473, Florida Statutes, is amended  
 1772 to read:

1773 197.473 Disposition of unclaimed redemption moneys.--

1774 ~~(1) Any After~~ money paid to the tax collector for the  
 1775 redemption of a tax certificate that ~~certificates has been held~~  
 1776 ~~for 90 days, which money~~ is payable to the holder of a redeemed  
 1777 tax certificate but for which no claim has been made is  
 1778 considered unclaimed as defined in s. 717.113 and shall be  
 1779 remitted to the state pursuant to s. 717.117, ~~on the first day~~  
 1780 ~~of the following quarter the tax collector shall remit such~~  
 1781 ~~unclaimed moneys to the board of county commissioners, less the~~  
 1782 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
 1783 ~~retained by the tax collector as service charges.~~

1784 ~~(2) Two years after the date the unclaimed redemption~~  
 1785 ~~moneys were remitted to the board of county commissioners, all~~  
 1786 ~~claims to such moneys are forever barred, and such moneys become~~  
 1787 ~~the property of the county.~~

1788 Section 46. Section 197.482, Florida Statutes, is amended  
 1789 to read:

1790 197.482 Expiration ~~Limitation upon~~ lien of tax  
 1791 certificate.--

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

1799 shall be canceled. The tax collector shall note ~~cancel the tax~~  
 1800 ~~certificate, noting~~ the date of the cancellation ~~of the tax~~  
 1801 ~~certificate~~ upon all appropriate records in his or her office.  
 1802 ~~The tax collector shall complete the cancellation by entering~~  
 1803 ~~opposite the record of the 7-year-old tax certificate a notation~~  
 1804 ~~in substantially the following form: "Canceled by Act of 1973~~  
 1805 ~~Florida Legislature." All certificates outstanding July 1, 1973,~~  
 1806 ~~shall have a life of 20 years from the date of issue. This~~  
 1807 subsection does not apply to deferred payment tax certificates.

1808 ~~(2) The provisions and limitations herein prescribed for~~  
 1809 ~~tax certificates do not apply to tax certificates which were~~  
 1810 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
 1811 ~~1937, commonly known as the "Murphy Act."~~

1812 Section 47. Section 197.492, Florida Statutes, is amended  
 1813 to read:

1814 197.492 Errors and insolvencies report list.--On or before  
 1815 the 60th day after the tax certificate sale is adjourned, the  
 1816 tax collector shall certify ~~make out a report~~ to the board of  
 1817 county commissioners a report separately showing the discounts,  
 1818 errors, double assessments, and insolvencies relating to tax  
 1819 collections for which credit is to be given, including in every  
 1820 case except discounts, the names of the parties on whose account  
 1821 the credit is to be allowed. The report may be submitted in an  
 1822 electronic format. ~~The board of county commissioners, upon~~  
 1823 ~~receiving the report, shall examine it; make such investigations~~  
 1824 ~~as may be necessary; and, if the board discovers that the tax~~  
 1825 ~~collector has taken credit as an insolvent item any personal~~  
 1826 ~~property tax due by a solvent taxpayer, charge the amount of~~

1827 ~~taxes represented by such item to the tax collector and not~~  
 1828 ~~approve the report until the tax collector strikes such item~~  
 1829 ~~from the record.~~

1830 Section 48. Section 197.502, Florida Statutes, is amended  
 1831 to read:

1832 197.502 Application for obtaining tax deed by holder of  
 1833 tax sale certificate; fees.--

1834 (1) The holder of a ~~any~~ tax certificate, other than the  
 1835 county, at any time after 2 years have elapsed since April 1  
 1836 after ~~of~~ the year of issuance of the tax certificate and before  
 1837 the expiration of 7 years after ~~from~~ the date of issuance, may  
 1838 file the certificate and an application for a tax deed with the  
 1839 tax collector of the county where the property ~~lands~~ described  
 1840 in the certificate is ~~are~~ located. The application may be made  
 1841 on the entire parcel of property or any part ~~thereof~~ which is  
 1842 capable of being readily separated from the whole but only after  
 1843 the division has been received from the property appraiser. The  
 1844 tax collector may charge ~~shall be allowed~~ a tax deed application  
 1845 fee of \$75, plus reimbursement for any fee charged to the tax  
 1846 collector by a vendor for providing an electronic tax deed  
 1847 application program or service.

1848 (2) A ~~Any~~ certificateholder, other than the county, who  
 1849 applies ~~makes application~~ for a tax deed shall pay the tax  
 1850 collector, at the time of application, all amounts required for  
 1851 redemption or purchase of all other outstanding tax  
 1852 certificates, plus interest, any omitted taxes, plus interest,  
 1853 any delinquent taxes, plus interest, and current taxes, if due,  
 1854 covering the property ~~land~~.

1855           (3) The county in which ~~where~~ the property lands described  
 1856 in the certificate is ~~are~~ located shall apply ~~make application~~  
 1857 for a tax deed on all county-held certificates on property  
 1858 valued at \$5,000 or more on the property appraiser's current  
 1859 year assessment roll, except deferred payment tax certificates,  
 1860 and may apply for tax deeds ~~make application~~ on ~~these~~  
 1861 certificates on property valued at less than \$5,000 on the  
 1862 property appraiser's current year assessment roll. The ~~Such~~  
 1863 application shall be made 2 years after April 1 of the year of  
 1864 issuance of the certificates or as soon thereafter as is  
 1865 reasonable. Upon application ~~for a tax deed~~, the county shall  
 1866 deposit with the tax collector all applicable costs and fees,  
 1867 but may ~~shall~~ not deposit any money to cover the redemption of  
 1868 other outstanding certificates covering the property land. The  
 1869 tax collector may charge a tax deed application fee of \$75, plus  
 1870 reimbursement for any fee charged to the tax collector by a  
 1871 vendor for providing an electronic tax deed application program  
 1872 or service.

1873           (4) The tax collector shall deliver to the clerk of the  
 1874 circuit court a statement that payment has been made for all  
 1875 outstanding certificates or, if the certificate is held by the  
 1876 county, that all appropriate fees have been deposited, and  
 1877 stating that the following persons are to be notified prior to  
 1878 the sale of the property:

1879           (a) Any legal titleholder of record if the address of the  
 1880 owner appears on the record of conveyance of the property lands  
 1881 to the owner. However, if the legal titleholder of record is the  
 1882 same as the person to whom the property was assessed on the tax

1883 roll for the year in which the property was last assessed, then  
 1884 the notice may ~~only~~ be mailed to the address of the legal  
 1885 titleholder as it appears on the latest assessment roll.

1886 (b) Any lienholder of record who has recorded a lien  
 1887 against the property described in the tax certificate if an  
 1888 address appears on the recorded lien.

1889 (c) Any mortgagee of record if an address appears on the  
 1890 recorded mortgage.

1891 (d) Any vendee of a recorded contract for deed if an  
 1892 address appears on the recorded contract or, if the contract is  
 1893 not recorded, any vendee who has applied to receive notice  
 1894 pursuant to s. 197.344(1)(c).

1895 (e) Any other lienholder who has applied to the tax  
 1896 collector to receive notice if an address is supplied to the  
 1897 collector ~~by such lienholder~~.

1898 (f) Any person to whom the property was assessed on the  
 1899 tax roll for the year in which the property was last assessed.

1900 (g) Any lienholder of record who has recorded a lien  
 1901 against a mobile home located on the property described in the  
 1902 tax certificate if an address appears on the recorded lien and  
 1903 if the lien is recorded with the clerk of the circuit court in  
 1904 the county where the mobile home is located.

1905 (h) Any legal titleholder of record of property that is  
 1906 contiguous to the property described in the tax certificate, if  
 1907 ~~when~~ the property described is ~~either~~ submerged land or common  
 1908 elements of a subdivision, if the address of the titleholder of  
 1909 contiguous property appears on the record of conveyance of the  
 1910 property ~~land~~ to the ~~that~~ legal titleholder. However, if the

1911 | legal titleholder of property contiguous to the property  
 1912 | ~~described in the tax certificate~~ is the same as the person to  
 1913 | whom the property described in the tax certificate was assessed  
 1914 | on the tax roll for the year in which the property was last  
 1915 | assessed, the notice may be mailed ~~only~~ to the address of the  
 1916 | legal titleholder as it appears on the latest assessment roll.  
 1917 | As used in this chapter, the term "contiguous" means touching,  
 1918 | meeting, or joining at the surface or border, other than at a  
 1919 | corner or a single point, and not separated by submerged lands.  
 1920 | Submerged lands lying below the ordinary high-water mark which  
 1921 | are sovereignty lands are not part of the upland contiguous  
 1922 | property for purposes of notification.

1923 |  
 1924 | The statement must be signed by the tax collector or the tax  
 1925 | collector's designee, ~~with the tax collector's seal affixed~~. The  
 1926 | tax collector may purchase a reasonable bond for errors and  
 1927 | omissions of his or her office in making such statement. The  
 1928 | search of the official records must be made by a direct and  
 1929 | inverse search. "Direct" means the index in straight and  
 1930 | continuous alphabetic order by grantor, and "inverse" means the  
 1931 | index in straight and continuous alphabetic order by grantee.

1932 | (5) (a) The tax collector may contract with a title company  
 1933 | or an abstract company ~~at a reasonable fee~~ to provide the  
 1934 | minimum information required in subsection (4), consistent with  
 1935 | rules adopted by the department. If additional information is  
 1936 | required, the tax collector must make a written request to the  
 1937 | title or abstract company stating the additional requirements.  
 1938 | The tax collector may select any title or abstract company,

1939 | regardless of its location, as long as the fee is reasonable,  
 1940 | the minimum information is submitted, and the title or abstract  
 1941 | company is authorized to do business in this state. The tax  
 1942 | collector may advertise and accept bids for the title or  
 1943 | abstract company if he or she considers it appropriate to do so.

1944 |       1. The ownership and encumbrance report must include the  
 1945 | ~~be printed or typed on stationery or other paper showing a~~  
 1946 | letterhead of the person, firm, or company that makes the  
 1947 | search, and the signature of the individual ~~person~~ who makes the  
 1948 | search or of an officer of the firm must be attached. The tax  
 1949 | collector is not liable for payment to the firm unless these  
 1950 | requirements are met. The report may be submitted to the tax  
 1951 | collector in an electronic format.

1952 |       2. The tax collector may not accept or pay for any title  
 1953 | search or abstract if ~~no~~ financial responsibility is not assumed  
 1954 | for the search. However, reasonable restrictions as to the  
 1955 | liability or responsibility of the title or abstract company are  
 1956 | acceptable. Notwithstanding s. 627.7843(3), the tax collector  
 1957 | may contract for higher maximum liability limits.

1958 |       3. In order to establish uniform prices for ownership and  
 1959 | encumbrance reports within the county, the tax collector must  
 1960 | ~~shall~~ ensure that the contract for ownership and encumbrance  
 1961 | reports include all requests for title searches or abstracts for  
 1962 | a given period of time.

1963 |       (b) Any fee paid for a ~~any~~ title search or abstract must  
 1964 | be collected at the time of application under subsection (1),  
 1965 | and the amount of the fee must be added to the opening bid.

1966 (c) The clerk shall advertise and administer the sale and  
 1967 receive such fees for the issuance of the deed and sale of the  
 1968 property as ~~are~~ provided in s. 28.24.

1969 (6) ~~(a)~~ The opening bid:

1970 (a) On county-held certificates on nonhomestead property  
 1971 shall be the sum of the value of all outstanding certificates  
 1972 against the property land, plus omitted years' taxes, delinquent  
 1973 taxes, interest, and all costs and fees paid by the county.

1974 ~~(b) The opening bid~~ On an individual certificate on  
 1975 nonhomestead property must ~~shall include~~, in addition to the  
 1976 amount of money paid to the tax collector by the  
 1977 certificateholder at the time of application, include the amount  
 1978 required to redeem the applicant's tax certificate and all other  
 1979 costs and fees paid by the applicant.

1980 ~~(c) The opening bid~~ On property assessed on the latest tax  
 1981 roll as homestead property must ~~shall include~~, in addition to  
 1982 the amount of money required for an opening bid on nonhomestead  
 1983 property, include an amount equal to one-half of the latest just  
 1984 ~~assessed~~ value of the homestead as determined by the property  
 1985 appraiser. ~~Payment of one-half of the assessed value of the~~  
 1986 ~~homestead property shall not be required if the tax certificate~~  
 1987 ~~to which the application relates was sold prior to January 1,~~  
 1988 ~~1982.~~

1989 (7) On county-held certificates for which there are no  
 1990 bidders at the public sale, the clerk shall enter the land on a  
 1991 list entitled "lands available for taxes" and shall immediately  
 1992 notify the county commission and all other persons holding  
 1993 certificates against the property land that the property land is



1994 available. During the first 90 days after the property land is  
 1995 placed on the list ~~of lands available for taxes~~, the county may  
 1996 purchase the land for the opening bid or may waive its rights to  
 1997 purchase the property. Thereafter, any person, the county, or  
 1998 any other governmental unit may purchase the land from the  
 1999 clerk, without further notice or advertising, for the opening  
 2000 bid, except that if ~~when~~ the county or other governmental unit  
 2001 is the purchaser for its own use, the board of county  
 2002 commissioners may cancel omitted years' taxes, as provided under  
 2003 s. 197.447. If the county does not elect to purchase the  
 2004 property land, the county must notify each legal titleholder of  
 2005 property contiguous to the property land available for taxes, as  
 2006 provided in paragraph (4) (h), before expiration of the 90-day  
 2007 period. Interest on the opening bid continues to accrue through  
 2008 the month of sale as prescribed by s. 197.542.

2009 (8) Taxes shall not be extended against parcels listed as  
 2010 lands available for taxes, but in each year the taxes that would  
 2011 have been due shall be treated as omitted years and added to the  
 2012 required minimum bid. Three years after the day the land was  
 2013 offered for public sale, the land shall escheat to the county in  
 2014 which it is located, free and clear. All tax certificates,  
 2015 accrued taxes, and liens of any nature against the property  
 2016 shall be deemed canceled as a matter of law and of no further  
 2017 legal force and effect, and the clerk shall execute an  
 2018 escheatment tax deed vesting title in the board of county  
 2019 commissioners of the county in which the land is located.

2020 (a) When a property escheats to the county under this  
 2021 subsection, the county is not subject to any liability imposed

2022 by chapter 376 or chapter 403 for preexisting soil or  
 2023 groundwater contamination due solely to its ownership. However,  
 2024 this subsection does not affect the rights or liabilities of any  
 2025 past or future owners of the escheated property and does not  
 2026 affect the liability of any governmental entity for the results  
 2027 of its actions that create or exacerbate a pollution source.

2028 (b) The county and the Department of Environmental  
 2029 Protection may enter into a written agreement for the  
 2030 performance, funding, and reimbursement of the investigative and  
 2031 remedial acts necessary for a property that escheats to the  
 2032 county.

2033 (9) Consolidated applications on more than one tax  
 2034 certificate are allowed, but a separate statement shall be  
 2035 issued pursuant to subsection (4), and a separate tax deed shall  
 2036 be issued pursuant to s. 197.552, for each parcel of property  
 2037 shown on the tax certificate.

2038 (10) Any fees collected pursuant to this section shall be  
 2039 refunded to the certificateholder in the event that the tax deed  
 2040 sale is canceled for any reason.

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

HB 695

2009

2050 term "taxpayer" includes the taxpayer's family or any entity in  
 2051 which the taxpayer or taxpayer's family has any interest.

2052 Section 49. Section 197.542, Florida Statutes, is amended  
 2053 to read:

2054 197.542 Sale at public auction.--

2055 (1) Real property ~~The lands~~ advertised for sale to the  
 2056 highest bidder as a result of an application filed under s.  
 2057 197.502 shall be sold at public auction by the clerk of the  
 2058 circuit court, or his or her deputy, of the county where the  
 2059 property is ~~lands are~~ located on the date, at the time, and at  
 2060 the location as set forth in the published notice, which must  
 2061 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
 2062 ~~the time and place, the clerk shall read the notice of sale and~~  
 2063 ~~shall offer the lands described in the notice for sale to the~~  
 2064 ~~highest bidder for cash at public outcry.~~ The amount required to  
 2065 redeem the tax certificate, plus the amounts paid by the holder  
 2066 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
 2067 redemption of other tax certificates on the same property ~~lands~~,  
 2068 and all other costs to the applicant for tax deed, plus interest  
 2069 ~~thereon~~ at the rate of 1.5 percent per month for the period  
 2070 running from the month after the date of application for the  
 2071 deed through the month of sale and costs incurred for the  
 2072 service of notice provided for in s. 197.522(2), shall be  
 2073 ~~considered~~ the bid of the certificateholder for the property.  
 2074 However, if the property ~~land~~ to be sold is assessed on the  
 2075 latest tax roll as homestead property, the bid of the  
 2076 certificateholder must ~~shall~~ be increased to include an amount  
 2077 equal to one-half of the just ~~assessed~~ value of the homestead

HB 695

2009

2078 | property as determined by the property appraiser and as required  
 2079 | by s. 197.502. If there are no higher bids, the property land  
 2080 | shall be struck off and sold to the certificateholder, who shall  
 2081 | ~~forthwith~~ pay to the clerk the documentary stamp tax and  
 2082 | recording fees due, and a tax deed shall ~~thereupon~~ be issued and  
 2083 | recorded by the clerk.

2084 |         (2) ~~If there are other bids,~~ The certificateholder has  
 2085 | ~~shall have~~ the right to bid as others present may bid, and the  
 2086 | property shall be struck off and sold to the highest bidder. The  
 2087 | high bidder may be required to ~~shall~~ post with the clerk a  
 2088 | nonrefundable ~~cash~~ deposit of \$200 at the time of the sale, to  
 2089 | be applied to the sale price at the time of full payment. Notice  
 2090 | of the ~~this~~ deposit requirement must ~~shall~~ be posted at the  
 2091 | auction site, and the clerk may require ~~that~~ bidders to show  
 2092 | their willingness and ability to post the ~~cost~~ deposit. If full  
 2093 | payment of the final bid and of documentary stamp tax and  
 2094 | recording fees is not made within 24 hours, excluding weekends  
 2095 | and legal holidays, the clerk shall cancel all bids, readvertise  
 2096 | the sale as provided in this section, and pay all costs of the  
 2097 | sale from the deposit. Any remaining funds must be applied  
 2098 | toward the opening bid. The clerk may refuse to recognize the  
 2099 | bid of any person who has previously bid and refused, for any  
 2100 | reason, to honor such bid.

2101 |         (3) If the sale is canceled for any reason, the clerk  
 2102 | shall immediately readvertise the sale to be held within ~~no~~  
 2103 | ~~later than~~ 30 days after the date the sale was canceled. Only  
 2104 | one advertisement is necessary. No further notice is required.  
 2105 | The amount of the opening ~~statutory (opening)~~ bid shall be

2106 increased by the cost of advertising, additional clerk's fees as  
 2107 provided for in s. 28.24(21), and interest as provided for in  
 2108 subsection (1). The clerk must ~~shall~~ receive full payment prior  
 2109 to the issuance of the tax deed.

2110 (4) (a) A clerk may conduct electronic tax deed sales in  
 2111 lieu of public outcry. The clerk must comply with the procedures  
 2112 provided in this chapter, except that electronic proxy bidding  
 2113 shall be allowed and the clerk may require bidders to advance  
 2114 sufficient funds to pay the deposit required by subsection (2).  
 2115 The clerk shall provide access to the electronic sale by  
 2116 computer terminals open to the public at a designated location.  
 2117 A clerk who conducts such electronic sales may receive  
 2118 electronic deposits and payments related to the sale. The  
 2119 portion of an advance deposit from a winning bidder required by  
 2120 subsection (2) shall, upon acceptance of the winning bid, be  
 2121 subject to the fee under s. 28.24(10).

2122 (b) Nothing in this subsection shall be construed to  
 2123 restrict or limit the authority of a charter county from  
 2124 conducting electronic tax deed sales. In a charter county where  
 2125 the clerk of the circuit court does not conduct all electronic  
 2126 sales, the charter county shall be permitted to receive  
 2127 electronic deposits and payments related to sales it conducts,  
 2128 as well as to subject the winning bidder to a fee, consistent  
 2129 with the schedule in s. 28.24(10).

2130 Section 50. Section 197.552, Florida Statutes, is amended  
 2131 to read:

2132 197.552 Tax deeds.--All tax deeds shall be issued in the  
 2133 name of a county and must ~~shall~~ be signed by the clerk of the

2134 county. The deed shall be witnessed by two witnesses, the  
 2135 official seal ~~shall be attached thereto~~, and ~~the deed shall be~~  
 2136 acknowledged or proven as other deeds. Except as specifically  
 2137 provided in this chapter, no right, interest, restriction, or  
 2138 other covenant survives ~~shall survive~~ the issuance of a tax  
 2139 deed, except that a lien of record held by a municipal, ~~or~~  
 2140 county, state, or federal governmental unit, special district,  
 2141 or community development district, if ~~when~~ such lien is not  
 2142 satisfied after ~~as of~~ the disbursement of proceeds of sale under  
 2143 ~~the provisions of~~ s. 197.582, shall survive the issuance of a  
 2144 tax deed. The charges by the clerk shall be as provided in s.  
 2145 28.24. Tax deeds issued to a purchaser of property ~~land~~ for  
 2146 delinquent taxes must ~~shall~~ be in the form prescribed by the  
 2147 department. All deeds issued pursuant to this section are ~~shall~~  
 2148 ~~be~~ prima facie evidence of the regularity of all proceedings  
 2149 from the valuation of the property ~~lands~~ to the issuance of the  
 2150 deed, inclusive.

2151 Section 51. Subsection (2) of section 197.582, Florida  
 2152 Statutes, is amended to read:

2153 197.582 Disbursement of proceeds of sale.--

2154 (2) If the property is purchased for an amount in excess  
 2155 of the statutory bid of the certificateholder, the excess shall  
 2156 be paid over and disbursed by the clerk. If the property  
 2157 purchased is homestead property and the statutory bid includes  
 2158 an amount equal to at least one-half of the assessed value of  
 2159 the homestead, that amount shall be treated as excess and  
 2160 distributed in the same manner. The clerk shall distribute the  
 2161 excess to the governmental units for the payment of any lien of

2162 record held by a governmental unit against the property. If ~~In~~  
 2163 ~~the event~~ the excess is not sufficient to pay all of such liens  
 2164 in full, the excess shall ~~then~~ be paid to each governmental unit  
 2165 pro rata. If, after all liens ~~of record~~ of the governmental  
 2166 units ~~upon the property~~ are paid in full, there remains a  
 2167 balance of undistributed funds, the balance ~~of the purchase~~  
 2168 ~~price~~ shall be retained by the clerk for the benefit of ~~the~~  
 2169 persons described in s. 197.522(1)(a), except those persons  
 2170 described in s. 197.502(4)(h), as their interests may appear.  
 2171 The clerk shall mail notices to such persons notifying them of  
 2172 the funds held for their benefit. Any service charges, at the  
 2173 ~~same rate as~~ prescribed in s. 28.24(10), and costs of mailing  
 2174 notices shall be paid out of the excess balance held by the  
 2175 clerk. Excess proceeds shall be held and disbursed in the same  
 2176 manner as unclaimed redemption moneys in s. 197.473. If ~~In the~~  
 2177 ~~event~~ excess proceeds are not sufficient to cover the service  
 2178 charges and mailing costs, the clerk shall receive the total  
 2179 amount of excess proceeds as a service charge. The tax collector  
 2180 shall use any overbid funds to pay any taxes that became due  
 2181 after the tax deed application was made, or for omitted taxes,  
 2182 if any.

2183 Section 52. Paragraphs (b) and (i) of subsection (2) and  
 2184 paragraph (f) of subsection (3) of section 192.0105, Florida  
 2185 Statutes, are amended to read:

2186 192.0105 Taxpayer rights.--There is created a Florida  
 2187 Taxpayer's Bill of Rights for property taxes and assessments to  
 2188 guarantee that the rights, privacy, and property of the  
 2189 taxpayers of this state are adequately safeguarded and protected

2190 during tax levy, assessment, collection, and enforcement  
 2191 processes administered under the revenue laws of this state. The  
 2192 Taxpayer's Bill of Rights compiles, in one document, brief but  
 2193 comprehensive statements that summarize the rights and  
 2194 obligations of the property appraisers, tax collectors, clerks  
 2195 of the court, local governing boards, the Department of Revenue,  
 2196 and taxpayers. Additional rights afforded to payors of taxes and  
 2197 assessments imposed under the revenue laws of this state are  
 2198 provided in s. 213.015. The rights afforded taxpayers to assure  
 2199 that their privacy and property are safeguarded and protected  
 2200 during tax levy, assessment, and collection are available only  
 2201 insofar as they are implemented in other parts of the Florida  
 2202 Statutes or rules of the Department of Revenue. The rights so  
 2203 guaranteed to state taxpayers in the Florida Statutes and the  
 2204 departmental rules include:

2205 (2) THE RIGHT TO DUE PROCESS.--

2206 (b) The right to petition the value adjustment board over  
 2207 objections to assessments, denial of exemption, denial of  
 2208 agricultural classification, denial of historic classification,  
 2209 denial of high-water recharge classification, disapproval of tax  
 2210 deferral, and any penalties on deferred taxes imposed for  
 2211 incorrect information willfully filed. Payment of estimated  
 2212 taxes does not preclude the right of the taxpayer to challenge  
 2213 his or her assessment (see ss. 194.011(3), 196.011(6) and  
 2214 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
 2215 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2216 (i) The right to bring action in circuit court to contest  
 2217 a tax assessment or appeal value adjustment board decisions to



HB 695

2009

2218 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
 2219 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2220 (3) THE RIGHT TO REDRESS.--

2221 (f) The right to redeem real property and redeem tax  
 2222 certificates at any time before a tax deed is issued, and the  
 2223 right to have tax certificates canceled if sold where taxes had  
 2224 been paid or if other error makes it void or correctable.

2225 Property owners have the right to be free from contact by a  
 2226 certificateholder for 2 years (see ss. 197.432 (12) ~~(14)~~ and (13)  
 2227 ~~(15)~~, 197.442(1), 197.443, and 197.472(1) and (6) ~~(7)~~).

2228 Section 53. Paragraph (d) of subsection (3) of section  
 2229 194.011, Florida Statutes, is amended to read:

2230 194.011 Assessment notice; objections to assessments.--

2231 (3) A petition to the value adjustment board must be in  
 2232 substantially the form prescribed by the department.

2233 Notwithstanding s. 195.022, a county officer may not refuse to  
 2234 accept a form provided by the department for this purpose if the  
 2235 taxpayer chooses to use it. A petition to the value adjustment  
 2236 board shall describe the property by parcel number and shall be  
 2237 filed as follows:

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

HB 695

2009

2246 filed at any time during the taxable year on or before the 30th  
 2247 day following the mailing of the notice by the property  
 2248 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
 2249 196.193 or notice by the tax collector under s. 197.2425  
 2250 ~~197.253~~.

2251 Section 54. Subsection (1) of section 194.013, Florida  
 2252 Statutes, is amended to read:

2253 194.013 Filing fees for petitions; disposition; waiver.--

2254 (1) If so required by resolution of the value adjustment  
 2255 board, a petition filed pursuant to s. 194.011 shall be  
 2256 accompanied by a filing fee to be paid to the clerk of the value  
 2257 adjustment board in an amount determined by the board not to  
 2258 exceed \$15 for each separate parcel of property, real or  
 2259 personal, covered by the petition and subject to appeal.  
 2260 However, no such filing fee may be required with respect to an  
 2261 appeal from the disapproval of homestead exemption under s.  
 2262 196.151 or from the denial of tax deferral under s. 197.2425  
 2263 ~~197.253~~. Only a single filing fee shall be charged under this  
 2264 section as to any particular parcel of property despite the  
 2265 existence of multiple issues and hearings pertaining to such  
 2266 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)  
 2267 or (f), a single filing fee shall be charged. Such fee shall be  
 2268 calculated as the cost of the special magistrate for the time  
 2269 involved in hearing the joint petition and shall not exceed \$5  
 2270 per parcel. Said fee is to be proportionately paid by affected  
 2271 parcel owners.

2272 Section 55. Sections 197.202, 197.242, 197.304, 197.3041,  
 2273 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,

HB 695

2009

2274 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2275 197.3077, 197.3078, 197.3079, and 197.433, Florida Statutes, are  
2276 repealed.

2277 Section 56. This act shall take effect July 1, 2009.