

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

29 certificate; amending s. 197.542, F.S.; revising bid
30 requirements relating to the purchase of homestead
31 property at public auction; creating s. 197.146, F.S.;
32 authorizing tax collectors to issue certificates of
33 correction to tax rolls and outstanding delinquent taxes
34 for uncollectable personal property accounts; requiring
35 the tax collector to notify the property appraiser;
36 providing construction; creating ss. 197.2421 and
37 197.2423, F.S., renumbering and amending ss. 197.253,
38 197.303, and 197.3071, F.S., and amending ss. 197.243,
39 197.252, 197.254, 197.262, 197.263, 197.272, 197.282,
40 197.292, 197.301, and 197.312, F.S.; revising, updating,
41 and consolidating provisions of ch. 197, F.S., relating to
42 deferral of tax payments for real property, homestead
43 property, recreational and commercial working waterfront
44 property, and affordable rental property; creating s.
45 197.4725, F.S.; providing authorization and requirements
46 for purchase of county-held tax certificates; specifying
47 required amounts to be paid; providing for fees; providing
48 for electronic services; providing requirements and
49 procedures for issuing new tax certificates; amending s.
50 192.0105, F.S.; providing conditions under which a
51 taxpayer is deemed to have waived a right to know;
52 clarifying a taxpayer's right to redeem real property and
53 tax certificates; clarifying that a property owner may not
54 be contacted by the holder of a tax sale certificate for 2
55 years from the date the certificate is issued; providing
56 that s. 197.122, F.S., applies in certain circumstances;

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

69

70 Be It Enacted by the Legislature of the State of Florida:

71

72 Section 1. Section 197.102, Florida Statutes, is amended
 73 to read:

74 197.102 Definitions.--As used in this chapter, the
 75 following definitions apply, unless the context clearly requires
 76 otherwise:

77 (1) "Awarded" means the time when the tax collector or the
 78 tax collector's designee determines and announces verbally or
 79 through the closing of the bid process in an electronic auction
 80 that a buyer has placed the winning bid at a tax certificate
 81 sale.

82 (2)~~(1)~~ "Department," unless otherwise specified, means the
 83 Department of Revenue.

84 (3)~~(2)~~ "Omitted taxes" means those taxes which have not

85 | been extended on the tax roll against a parcel of property after
 86 | the property has been placed upon the list of lands available
 87 | for taxes pursuant to s. 197.502.

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

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

97 | (6)~~(3)~~ "Tax certificate" means a paper or electronic legal
 98 | document, representing unpaid delinquent real property taxes,
 99 | non-ad valorem assessments, including special assessments,
 100 | interest, and related costs and charges, issued in accordance
 101 | with this chapter against a specific parcel of real property and
 102 | becoming a first lien thereon, superior to all other liens,
 103 | except as provided by s. 197.573(2).

104 | (7)~~(4)~~ "Tax notice" means the paper or electronic tax bill
 105 | sent to taxpayers for payment of any taxes or special
 106 | assessments collected pursuant to this chapter, or the bill sent
 107 | to taxpayers for payment of the total of ad valorem taxes and
 108 | non-ad valorem assessments collected pursuant to s. 197.3632.

109 | (8)~~(5)~~ "Tax receipt" means the paid tax notice.

110 | (9)~~(6)~~ "Tax rolls" and "assessment rolls" are synonymous
 111 | and mean the rolls prepared by the property appraiser pursuant
 112 | to chapter 193 and certified pursuant to s. 193.122.

113 ~~(10)(7)~~ However, when a local government uses the method
 114 set forth in s. 197.3632, the following definitions shall apply:

115 (a) "Ad valorem tax roll" means the roll prepared by the
 116 property appraiser and certified to the tax collector for
 117 collection.

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

121 Section 2. Section 197.122, Florida Statutes, is amended
 122 to read:

123 197.122 Lien of taxes; ~~dates~~; application.--

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

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

- 158 (a) The property was not subject to taxation;
- 159 (b) The taxes were ~~had been~~ paid before the sale of
 160 personal property; or
- 161 (c) The real property was ~~had been~~ redeemed before receipt
 162 by the clerk of the court of full payment for the execution and
 163 delivery of a deed based upon a certificate issued for
 164 nonpayment of taxes, including all recording fees and
 165 documentary stamps.
- 166 (2) A lien created through the sale of a tax certificate
 167 may not be foreclosed or enforced in any manner except as
 168 prescribed in this chapter.

169 (3) A property appraiser shall ~~may also~~ correct a material
 170 mistake of fact relating to an essential condition of the
 171 subject property to reduce an assessment that ~~if to do so~~
 172 requires only the exercise of judgment as to the effect of the
 173 mistake of fact on the assessed or taxable value ~~of that mistake~~
 174 ~~of fact~~.

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

- 178 1. Environmental restrictions, zoning restrictions, or
- 179 restrictions on permissible use;
- 180 2. Acreage;
- 181 3. Wetlands or other environmental lands that are or have
- 182 been restricted in use because of ~~such~~ environmental features;
- 183 4. Access to usable land;
- 184 5. Any characteristic of the subject parcel which
- 185 ~~characteristic~~, in the property appraiser's opinion, caused the
- 186 appraisal to be clearly erroneous; or
- 187 6. Depreciation of the property that was based on a latent
- 188 defect of the property which existed but was not readily
- 189 discernible by inspection on January 1, but not depreciation
- 190 ~~resulting~~ from any other cause.

191 (b) The material mistake of fact must ~~may~~ be corrected by
 192 the property appraiser, in the same ~~like~~ manner as provided by
 193 law for performing the act in the first place, only within 1
 194 year after the approval of the tax roll pursuant to s. 193.1142,
 195 and, if ~~when so~~ corrected, ~~the act~~ becomes valid ab initio and
 196 does not affect ~~in no way affects any process by law for the~~

197 ~~enforcement~~ of the collection of the any tax. If the such a
 198 correction results in a refund of taxes paid on the basis of an
 199 erroneous assessment included contained on the current year's
 200 tax roll for years beginning January 1, 1999, or later, the
 201 property appraiser, ~~at his or her option,~~ may request that the
 202 department to pass upon the refund request pursuant to s.
 203 197.182 or may submit the correction and refund order directly
 204 to the tax collector ~~for action~~ in accordance with the notice
 205 provisions of s. 197.182(2). Corrections to tax rolls for prior
 206 years which ~~would~~ result in refunds must be made pursuant to s.
 207 197.182.

208 Section 3. Section 197.123, Florida Statutes, is amended
 209 to read:

210 197.123 ~~Correcting~~ Erroneous returns; notification of
 211 property appraiser.--If a any tax collector has reason to
 212 believe that a any taxpayer has filed an erroneous or incomplete
 213 statement of her or his personal property or has not disclosed
 214 ~~returned the full amount of all of~~ her or his property subject
 215 to taxation, the collector shall notify the property appraiser
 216 of the erroneous or incomplete statement.

217 Section 4. Section 197.146, Florida Statutes, is created
 218 to read:

219 197.146 Uncollectable personal property taxes; correction
 220 of tax roll.--A tax collector who determines that a tangible
 221 personal property account is uncollectable may issue a
 222 certificate of correction for the current tax roll and any
 223 outstanding delinquent taxes. The tax collector shall notify the
 224 property appraiser that the account is invalid, and the

225 assessment shall not be certified for a future tax roll. An
 226 uncollectable account includes, but is not limited to, an
 227 account on property that was originally assessed but cannot be
 228 found to seize and sell for the payment of taxes and includes
 229 other personal property of the owner as authorized by s.
 230 197.413(8) and (9).

231 Section 5. Section 197.162, Florida Statutes, is amended
 232 to read:

233 197.162 Tax discount payment periods ~~Discounts; amount and~~
 234 ~~time.--~~

235 (1) For ~~On~~ all taxes assessed on the county tax rolls and
 236 collected by the county tax collector, discounts for payments
 237 made prior to delinquency ~~early payment thereof~~ shall be at the
 238 rate of 4 percent in the month of November or at any time within
 239 30 days after the mailing of the original tax notice; 3 percent
 240 in the following month of December; 2 percent in the following
 241 month of January; 1 percent in the following month of February;
 242 and zero percent in the following month of March or within 30
 243 days prior to the date of delinquency if the date of delinquency
 244 is after April 1.

245 (2) If ~~When~~ a taxpayer makes a request to have the
 246 original tax notice corrected, the discount rate for early
 247 payment applicable at the time of the request ~~for correction is~~
 248 ~~made~~ shall apply for 30 days after the mailing of the corrected
 249 tax notice.

250 (3) A discount rate ~~shall apply at the rate~~ of 4 percent
 251 shall apply for 30 days after the mailing of a tax notice
 252 resulting from the action of a value adjustment board.

253 Thereafter, the regular discount periods shall apply.

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

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

261 197.172 Interest rate; calculation and minimum.--

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

273 (4) Interest shall be calculated ~~Except as provided in s.~~
 274 ~~197.262 with regard to deferred payment tax certificates,~~
 275 ~~interest to be accrued pursuant to this chapter shall be~~
 276 ~~calculated monthly~~ from the first day of each month.

277 Section 7. Subsections (1), (2), and (3) of section
 278 197.182, Florida Statutes, are amended to read:

279 197.182 Department of Revenue to pass upon and order
 280 refunds.--

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

286 1. When an overpayment has been made.

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

288 3. When a bona fide controversy exists between the tax
 289 collector and the taxpayer as to the liability of the taxpayer
 290 for the payment of the tax claimed to be due, the taxpayer pays
 291 the amount claimed by the tax collector to be due, and it is
 292 finally adjudged by a court of competent jurisdiction that the
 293 taxpayer was not liable for the payment of the tax or any part
 294 thereof.

295 4. When a payment has been made in error by a taxpayer to
 296 the tax collector due to application of payment to an erroneous
 297 parcel or misinformation provided by the property appraiser or
 298 tax collector, if, within 12 ~~24~~ months of the date of the
 299 erroneous payment and prior to any transfer of the assessed
 300 property to a third party for consideration, the party seeking a
 301 refund makes demand for reimbursement of the erroneous payment
 302 upon the owner of the property on which the taxes were
 303 erroneously paid and reimbursement of the erroneous payment is
 304 not received within 45 days after such demand. The demand for
 305 reimbursement shall be sent by certified mail, return receipt
 306 requested, and a copy thereof shall be sent to the tax
 307 collector. If the payment was made in error by the taxpayer
 308 because of an error in the tax notice sent to the taxpayer,

309 refund must be made as provided in paragraph (d) ~~subparagraph~~
 310 ~~(b)2~~.

311 5. When any payment has been made for tax certificates
 312 that are subsequently corrected or are subsequently determined
 313 to be void under s. 197.443.

314 ~~(b)1. These~~ Refunds that have been ordered by a court and
 315 ~~those~~ refunds that do not result from changes made in the
 316 assessed value on a tax roll certified to the tax collector
 317 shall be made directly by the tax collector without order from
 318 the department and shall be made from undistributed funds
 319 without approval of the various taxing authorities.

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

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

334 (e) ~~(e)~~ Claims for refunds shall be made in accordance with
 335 the rules of the department. A ~~No~~ refund may not ~~shall~~ be
 336 granted unless a claim for the refund is made ~~therefor~~ within 4

337 | years after ~~of~~ January 1 of the tax year for which the taxes
 338 | were paid.

339 | (f)~~(d)~~ Upon receipt of the department's written denial of
 340 | a ~~the~~ refund, the tax collector shall issue the denial in
 341 | writing to the taxpayer.

342 | (g)~~(e)~~ If funds are available from current receipts and,
 343 | subject to subsection (3) and,~~if~~ a refund is approved, the
 344 | taxpayer shall ~~is entitled to~~ receive a refund within 100 days
 345 | after a claim for refund is made, unless the tax collector,
 346 | property appraiser, or department states good cause for
 347 | remitting the refund after that date. The times stated in this
 348 | paragraph and paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory
 349 | and may be extended by a maximum of an additional 60 days if
 350 | good cause is stated.

351 | (h)~~(f)~~ If the taxpayer contacts the property appraiser
 352 | first, the property appraiser shall refer the taxpayer to the
 353 | tax collector.

354 | (i)~~(g)~~ If a correction to the roll by the property
 355 | appraiser is required as a condition for the refund, the tax
 356 | collector shall, within 30 days, advise the property appraiser
 357 | of the taxpayer's application for a refund and forward the
 358 | application to the property appraiser.

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

365 corrected.

366 ~~(k)(i)~~ If the refund requires ~~is not one that can be~~
 367 ~~directly acted upon by the tax collector, for which~~ an order
 368 from the department ~~is required,~~ the tax collector shall forward
 369 the claim for refund to the department upon receipt of the
 370 correction from the property appraiser or 30 days after the
 371 claim for refund, whichever occurs first. This provision does
 372 not apply to corrections resulting in refunds of less than
 373 \$2,500 ~~\$400,~~ which the tax collector shall make directly,
 374 without order from the department, ~~and~~ from undistributed funds,
 375 ~~and may make~~ without approval of the various taxing authorities.

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

380 ~~(m)(k)~~ Subject to and after meeting the requirements of s.
 381 194.171 and this section, an action to contest a denial of
 382 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
 383 the date the tax collector mails ~~issues~~ the denial to the
 384 taxpayer, ~~which notice must be sent by certified mail, or 4~~
 385 ~~years after January 1 of the year for which the taxes were paid,~~
 386 ~~whichever is later.~~

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

390 ~~(2)(a)~~ If ~~When~~ the department orders a refund, the
 391 department ~~it~~ shall forward a copy of its order to the tax
 392 collector who shall ~~then~~ determine the pro rata share due by

393 each taxing authority. The tax collector shall make the refund
 394 from undistributed funds held for that taxing authority and
 395 shall identify such refund as a reduction in the next
 396 distribution. If there are insufficient undistributed funds for
 397 the refund, the tax collector shall notify the taxing authority
 398 of the shortfall. The taxing authority shall: ~~and certify to the~~
 399 ~~county, the district school board, each municipality, and the~~
 400 ~~governing body of each taxing district, their pro rata shares of~~
 401 ~~such refund, the reason for the refund, and the date the refund~~
 402 ~~was ordered by the department.~~

403 ~~(b) The board of county commissioners, the district school~~
 404 ~~board, each municipality, and the governing body of each taxing~~
 405 ~~district shall comply with the order of the department in the~~
 406 ~~following manner:~~

407 ~~1. Authorize the tax collector to make refund from~~
 408 ~~undistributed funds held for that taxing authority by the tax~~
 409 ~~collector;~~

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

413 (b)3. Notify the tax collector that the taxing authority
 414 does not have funds currently available and provide for the
 415 payment of the refund in its budget for the ensuing year ~~funds~~
 416 ~~for the payment of the refund.~~

417 (3) A refund ordered by the department pursuant to this
 418 section shall be made by the tax collector in one aggregate
 419 amount composed of all the pro rata shares of the several taxing
 420 authorities concerned, except that a partial refund is allowed

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

431 Section 8. Subsections (1), (3), and (5) of section
 432 197.222, Florida Statutes, are amended to read:

433 197.222 Prepayment of estimated tax by installment
 434 method.--

435 (1) Taxes collected pursuant to this chapter may be
 436 prepaid in installments as provided in this section. A taxpayer
 437 may elect to prepay by installments for each tax notice for ~~with~~
 438 taxes estimated to be more than \$100. A taxpayer who elects to
 439 prepay ~~taxes~~ shall make payments based upon an estimated tax
 440 equal to the actual taxes levied upon the subject property in
 441 the prior year. To prepay by installments, the ~~Such~~ taxpayer
 442 shall complete and file an application for each tax notice ~~to~~
 443 ~~prepay such taxes by installment~~ with the tax collector on or
 444 before April 30 ~~prior to May 1~~ of the year in which the taxpayer
 445 elects to prepay the ~~taxes in installments pursuant to this~~
 446 ~~section. The application shall be made on forms supplied by the~~
 447 ~~department and provided to the taxpayer by the tax collector.~~
 448 After submission of an initial application, a taxpayer is ~~shall~~

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449 not ~~be~~ required to submit additional annual applications as long
450 as he or she continues to elect to prepay taxes in installments
451 ~~pursuant to this section~~. However, if in any year the taxpayer
452 does not so elect, reapplication is ~~shall be~~ required for a
453 subsequent election ~~to do so~~. Installment payments shall be made
454 according to the following schedule:

455 (a) The first payment of one-quarter of the total amount
456 of estimated taxes due must ~~shall~~ be made by ~~not later than~~ June
457 30 of the year in which the taxes are assessed. A 6-percent
458 discount applied against the amount of the installment shall be
459 granted for such payment. The tax collector may accept a late
460 payment of the first installment through July 31, and the ~~under~~
461 ~~this paragraph within 30 days after June 30;~~ such late payment
462 must be accompanied by a penalty of 5 percent of the amount of
463 the installment due.

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

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

475 (d) The fourth payment of one-quarter of the total amount
476 of estimated taxes due, plus one-half of any adjustment made

477 pursuant to a determination of actual tax liability, must ~~shall~~
 478 be made by ~~not later than~~ March 31 following the year in which
 479 taxes are assessed. A ~~No~~ discount may not ~~shall~~ be granted for
 480 such payment.

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

488 (3) Upon receiving a taxpayer's application for
 489 participation in the prepayment installment plan, and the tax
 490 ~~collector shall mail to the taxpayer a statement of the~~
 491 ~~taxpayer's estimated tax liability which shall be equal to the~~
 492 ~~actual taxes levied on the subject property in the preceding~~
 493 ~~year; such statement shall indicate the amount of each quarterly~~
 494 ~~installment after application of the discount rates provided in~~
 495 ~~this section, and a payment schedule, based upon the schedule~~
 496 ~~provided in this section and furnished by the department. for~~
 497 those taxpayers who participated in the prepayment installment
 498 plan ~~for~~ the previous year and who are not required to reapply,
 499 the tax collector shall send, in the same manner as described in
 500 s. 197.322(3), a quarterly statement with the discount rates
 501 provided in this section according to the payment schedule
 502 provided by the department ~~the statement shall be mailed by June~~
 503 ~~1. During the first month that the tax roll is open for payment~~
 504 ~~of taxes, the tax collector shall mail to the taxpayer a~~

505 ~~statement which shows the amount of the remaining installment~~
 506 ~~payments to be made after application of the discount rates~~
 507 ~~provided in this section.~~ The postage or cost of electronic
 508 mailing shall be paid out of the general fund of the county,
 509 upon statement thereof by the tax collector.

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

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

521 197.2301 Payment of taxes prior to certified roll
 522 procedure.--

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

532 (9) After the discount has been applied to the estimated

533 taxes paid and it is determined that an underpayment or
 534 overpayment ~~has occurred, the following shall apply:~~

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

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

543 Section 10. Section 197.2421, Florida Statutes, is created
 544 to read:

545 197.2421 Property tax deferral.--

546 (1) When a property owner applies for a property tax
 547 deferral and meets the criteria established in this chapter, the
 548 tax collector shall approve the deferral of such ad valorem
 549 taxes and non-ad valorem assessments as is allowed under this
 550 chapter.

551 (2) Authorized property tax deferral programs are:

552 (a) Homestead tax deferral.

553 (b) Recreational and commercial working waterfront
 554 deferral.

555 (c) Affordable rental housing deferral.

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

561 this chapter.

562 Section 11. Section 197.2423, Florida Statutes, is created
563 to read:

564 197.2423 Application for property tax deferral;
565 determination of approval or denial by tax collector.--

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

570 (2) Each applicant shall demonstrate compliance with the
571 requirements of this section.

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

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

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

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

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

583 (4) Each application shall include a list of all
584 outstanding liens on the property and the current value of each
585 lien.

586 (5) Each applicant shall furnish proof of fire and
587 extended coverage insurance in an amount at least equal to the
588 total of all outstanding liens, including a lien for deferred

589 taxes, non-ad valorem assessments, and interest with a loss
 590 payable clause to the tax collector.

591 (6) The tax collector shall consider each annual
 592 application for a tax deferral within 45 days after the
 593 application is filed or as soon as practicable thereafter. The
 594 tax collector shall exercise reasonable discretion based upon
 595 applicable information available under this section. A tax
 596 collector who finds that the applicant is entitled to the tax
 597 deferral shall approve the application and maintain the deferral
 598 records until the tax lien is satisfied.

599 (7) For approved deferrals, the date used in determining
 600 taxes due, net of discounts for early payment as provided in s.
 601 197.162, is the date the tax collector received the application
 602 for tax deferral.

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

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

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

610 (b) The primary mortgage financing on the property is for
 611 an amount that exceeds 70 percent of the just value of the
 612 property.

613 (10) A tax collector who finds that the applicant is not
 614 entitled to the deferral shall send a notice of disapproval
 615 within 45 days after the date the application is filed, citing
 616 the reason for disapproval. The original notice of disapproval

617 shall be sent to the applicant and shall advise the applicant of
 618 the right to appeal the decision to the value adjustment board
 619 and shall inform the applicant of the procedure for filing such
 620 an appeal.

621 Section 12. Section 197.253, Florida Statutes, is
 622 renumbered as section 197.2425, Florida Statutes, and amended to
 623 read:

624 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral ~~application.~~
 625 --An appeal of a denied tax deferral must be
 626 submitted by the property owner

627 ~~(1) The application for deferral shall be made upon a form~~
 628 ~~prescribed by the department and furnished by the county tax~~
 629 ~~collector. The application form shall be signed upon oath by the~~
 630 ~~applicant before an officer authorized by the state to~~
 631 ~~administer oaths. The tax collector may, in his or her~~
 632 ~~discretion, require the applicant to submit such other evidence~~
 633 ~~and documentation as deemed necessary by the tax collector in~~
 634 ~~considering the application. The application form shall advise~~
 635 ~~the applicant of the manner in which interest is computed. Each~~
 636 ~~application form shall contain an explanation of the conditions~~
 637 ~~to be met for approval and the conditions under which deferred~~
 638 ~~taxes and interest become due, payable, and delinquent. Each~~
 639 ~~application shall clearly state that all deferrals pursuant to~~
 640 ~~this act shall constitute a lien on the applicant's homestead.~~

641 ~~(2) (a) The tax collector shall consider each annual~~
 642 ~~application for homestead tax deferral within 30 days of the day~~
 643 ~~the application is filed or as soon as practicable thereafter. A~~
 644 ~~tax collector who finds that the applicant is entitled to the~~

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

659 ~~(b) Appeals of the decision of the tax collector to the~~
660 ~~value adjustment board shall be in writing on a form prescribed~~
661 ~~by the department and furnished by the tax collector. The ~~Such~~~~
662 ~~appeal must ~~shall~~ be filed with the value adjustment board~~
663 ~~within 30 ~~20~~ days after the applicant's receipt of the notice of~~
664 ~~disapproval. The value adjustment board shall review the~~
665 ~~application and the evidence presented to the tax collector ~~upon~~~~
666 ~~which the applicant based his or her claim for tax deferral and,~~
667 ~~at the election of the applicant, shall hear the applicant in~~
668 ~~person, or by agent on the applicant's behalf, on his or her~~
669 ~~right to ~~homestead~~ tax deferral. The value adjustment board~~
670 ~~shall reverse the decision of the tax collector and grant a~~
671 ~~~~homestead~~ tax deferral ~~to the applicant~~, if in its judgment the~~
672 ~~applicant is entitled to the tax deferral ~~thereto~~, or shall~~

673 affirm the decision of the tax collector. An ~~Such~~ action by ~~of~~
 674 the value adjustment board is ~~shall be~~ final unless the
 675 applicant or tax collector files a de novo proceeding for a
 676 declaratory judgment or other appropriate proceeding in the
 677 circuit court of the county in which the property is located ~~or~~
 678 ~~either lienholder,~~ within 15 days after ~~from~~ the date of
 679 ~~disapproval of the application by the board,~~ files in the
 680 ~~circuit court of the county in which the property is located,~~ a
 681 ~~proceeding for a declaratory judgment or other appropriate~~
 682 ~~proceeding.~~

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

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

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

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

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

700 Section 13. Section 197.243, Florida Statutes, is amended

701 to read:

702 197.243 Definitions relating to homestead property tax
703 deferral Act.--

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

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

711 Section 14. Section 197.252, Florida Statutes, is amended
712 to read:

713 197.252 Homestead tax deferral.--

714 (1) Any person who is entitled to claim homestead tax
715 exemption under the provisions of s. 196.031(1) may apply elect
716 to defer payment of a portion of the combined total of the ad
717 valorem taxes and ~~any non-ad valorem assessments~~ and any
718 interest ~~which would be covered by a tax certificate sold under~~
719 ~~this chapter levied on that person's homestead by filing an~~
720 ~~annual application for tax deferral with the county tax~~
721 ~~collector on or before January 31 following the year in which~~
722 ~~the taxes and non-ad valorem assessments are assessed.~~ Any
723 applicant who is entitled to receive the homestead tax exemption
724 but has waived it for any reason shall furnish, ~~with the~~
725 ~~application for tax deferral,~~ a certificate of eligibility to
726 receive the exemption. Such certificate shall be prepared by the
727 county property appraiser upon request of the taxpayer. ~~It shall~~
728 ~~be the burden of each applicant to affirmatively demonstrate~~

729 ~~compliance with the requirements of this section.~~

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

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

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

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

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

743 b. Is less than the designated amount for the additional
744 homestead exemption pursuant to s. 196.075 and the applicant is
745 65 years of age or older. If any such applicant's household
746 income for the prior calendar year is less than \$10,000,
747 approval of such application shall defer such ad valorem taxes
748 plus non-ad valorem assessments in their entirety.

749 ~~(b) If the applicant is 65 years of age or older, approval~~
750 ~~of the application shall defer that portion of the ad valorem~~
751 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
752 ~~the applicant's household income for the prior calendar year. If~~
753 ~~any applicant's household income for the prior calendar year is~~
754 ~~less than \$10,000, or is less than the amount of the household~~
755 ~~income designated for the additional homestead exemption~~
756 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~

757 ~~elder, approval of the application shall defer the ad valorem~~
758 ~~taxes plus non-ad valorem assessments in their entirety.~~

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

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

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

776 ~~(b) If the primary mortgage financing on the homestead is~~
777 ~~for an amount which exceeds 70 percent of the assessed value of~~
778 ~~the homestead.~~

779 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
780 ~~interest deferred under this act shall accrue interest at a rate~~
781 ~~equal to the semiannually compounded rate of one-half of 1~~
782 ~~percent plus the average yield to maturity of the long-term~~
783 ~~fixed-income portion of the Florida Retirement System~~
784 ~~investments as of the end of the quarter preceding the date of~~

785 ~~the sale of the deferred payment tax certificates; however, the~~
 786 ~~interest rate may not exceed 7 percent.~~

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

794 Section 15. Section 197.303, Florida Statutes, is
 795 renumbered as section 197.2524, Florida Statutes, and amended to
 796 read:

797 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
 798 and commercial working waterfront properties and affordable
 799 rental housing property.--

800 (1) The provisions of this section apply to: ~~board of~~
 801 ~~county commissioners of any county or the governing authority of~~
 802 ~~any municipality may adopt an ordinance to allow for ad valorem~~
 803 ~~tax deferrals for~~

804 (a) Recreational and commercial working waterfront
 805 properties if the owners are engaging in the operation,
 806 rehabilitation, or renovation of such properties in accordance
 807 with guidelines established in this section.

808 (b) Affordable rental housing, if the owners are engaging
 809 in the operation, rehabilitation, or renovation of such
 810 properties in accordance with the guidelines provided in part VI
 811 of chapter 420.

812 (2) The board of county commissioners of any county or the

813 governing authority of any ~~the~~ municipality may adopt an ~~by~~
 814 ordinance to ~~may~~ authorize the deferral of ad valorem taxation
 815 and non-ad valorem assessments for ~~recreational and commercial~~
 816 ~~working waterfront~~ properties described in subsection (1).

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

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

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

841 deferral was granted for ~~be maintained over~~ the period in ~~for~~
 842 which the deferral remains ~~is granted~~.

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

847 1. The community redevelopment agency has previously
 848 issued instruments of indebtedness that are secured by increment
 849 revenues on deposit in the community redevelopment trust fund;
 850 and

851 2. Those instruments of indebtedness are associated with
 852 the real property applying for the deferral.

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

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

869 (d) The tax collector shall notify a community
 870 redevelopment agency of any tax deferral that has been granted
 871 on property located within the community redevelopment area of
 872 that agency.

873 (e) Issuance of debt obligation after the date a deferral
 874 has been granted shall not reduce the amount of taxes eligible
 875 for deferral.

876 Section 16. Section 197.3071, Florida Statutes, is
 877 renumbered as section 197.2526, Florida Statutes, and amended to
 878 read:

879 197.2526 ~~197.3071~~ Eligibility for tax deferral for
 880 affordable rental housing property.--The tax deferral authorized
 881 by s. 197.2524 ~~this section~~ is applicable only on a pro rata
 882 basis to the ad valorem taxes levied on residential units within
 883 a property which meet the following conditions:

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

888 (2) Units that are occupied by extremely-low-income
 889 persons, very-low-income persons, low-income persons, or
 890 moderate-income persons as these terms are defined in s.
 891 420.0004.

892 Section 17. Section 197.254, Florida Statutes, is amended
 893 to read:

894 197.254 Annual notification to taxpayer.--

895 (1) The tax collector shall notify the taxpayer of each
 896 parcel appearing on the real property assessment roll of the

897 right to defer payment of taxes and non-ad valorem assessments.
 898 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~
 899 ~~the back of envelopes used for mailing the notice of taxes~~
 900 ~~provided for by s. 197.322(3). Such notice of the right to defer~~
 901 ~~payment of taxes and non-ad valorem assessments shall read:~~

902
 903 NOTICE TO TAXPAYERS ENTITLED
 904 TO HOMESTEAD EXEMPTION

905
 906 ~~"If your income is low enough to meet certain conditions, you~~
 907 ~~may qualify for a deferred tax payment plan on homestead~~
 908 ~~property. An application to determine eligibility is available~~
 909 ~~in the county tax collector's office."~~

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

914 Section 18. Section 197.262, Florida Statutes, is amended
 915 to read:

916 197.262 Deferred payment tax certificates.--

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

925 pursuant to s. 197.432.

926 (2) The certificates so held by the county shall bear
 927 interest at a rate equal to the semiannually compounded rate of
 928 0.5 percent plus the average yield to maturity of the long-term
 929 fixed-income portion of the Florida Retirement System
 930 investments as of the end of the quarter preceding the date of
 931 the sale of the deferred payment tax certificates; however, the
 932 interest rate may not exceed 7 ~~9.5~~ percent.

933 Section 19. Section 197.263, Florida Statutes, is amended
 934 to read:

935 197.263 Change in ownership or use of property.--

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

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

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

961 (2)~~(3)~~ Whenever the property appraiser discovers that
 962 there has been a change in the ownership or use of property
 963 which has been granted a tax deferral, the property appraiser
 964 shall notify the tax collector in writing of the date such
 965 change occurs, and the tax collector shall collect any taxes,
 966 assessments, and interest due ~~or delinquent.~~

967 (3)~~(4)~~ During any year in which the total amount of
 968 deferred taxes, interest, and all other unsatisfied liens on the
 969 homestead exceeds 85 percent of the just assessed value of the
 970 homestead, the tax collector shall ~~immediately~~ notify the owner
 971 ~~of the property on which taxes and interest have been deferred~~
 972 that the portion of taxes and interest which exceeds 85 percent
 973 of the just assessed value of the homestead shall be due and
 974 payable within 30 days after ~~of receipt of the notice is sent.~~
 975 Failure to pay the amount due shall cause the total amount of
 976 deferred taxes and interest to become delinquent.

977 (4)~~(5)~~ Each year, upon notification, each owner of
 978 property on which taxes and interest have been deferred shall
 979 submit to the tax collector a list of, and the current value of,
 980 all outstanding liens on the owner's homestead. Failure to

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981 | respond to this notification within 30 days shall cause the
 982 | total amount of deferred taxes and interest to become payable
 983 | within 30 days.

984 | ~~(5)-(6) If In the event~~ deferred taxes become delinquent
 985 | ~~under this chapter, then on or before June 1 following the date~~
 986 | ~~the taxes become delinquent,~~ the tax collector shall sell a tax
 987 | certificate for the delinquent taxes and interest in the manner
 988 | provided by s. 197.432.

989 | Section 20. Section 197.272, Florida Statutes, is amended
 990 | to read:

991 | 197.272 Prepayment of deferred taxes.--

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

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

997 | ~~(b) The next of kin of the owner, heir of the owner, child~~
 998 | ~~of the owner, or any person having or claiming a legal or~~
 999 | ~~equitable interest in the property, provided no objection is~~
 1000 | ~~made by the owner within 30 days after the tax collector~~
 1001 | ~~notifies the owner of the fact that such payment has been~~
 1002 | ~~tendered.~~

1003 | ~~(2) Any partial payment made pursuant to this section~~
 1004 | ~~shall be applied first to accrued interest.~~

1005 | Section 21. Section 197.282, Florida Statutes, is amended
 1006 | to read:

1007 | 197.282 Distribution of payments.--When any deferred
 1008 | taxes, assessments, or interest is collected, the tax collector

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1009 shall maintain a record of the payment, ~~setting forth a~~
 1010 ~~description of the property and the amount of taxes or interest~~
 1011 ~~collected for such property.~~ The tax collector shall distribute
 1012 payments received in accordance with the procedures for
 1013 distribution of ad valorem taxes, non-ad valorem assessments, or
 1014 redemption moneys as prescribed in this chapter.

1015 Section 22. Section 197.292, Florida Statutes, is amended
 1016 to read:

1017 197.292 Construction.--Nothing in this chapter ~~act~~ shall
 1018 be construed to prevent the collection of personal property
 1019 taxes that: ~~which~~

1020 (1) Become a lien against tax-deferred property;~~;~~

1021 (2) Defer payment of special assessments to benefited
 1022 property other than those specifically allowed to be deferred;~~;~~
 1023 or

1024 (3) Affect any provision of any mortgage or other
 1025 instrument relating to property requiring a person to pay ad
 1026 valorem taxes or non-ad valorem assessments.

1027 Section 23. Section 197.301, Florida Statutes, is amended
 1028 to read:

1029 197.301 Penalties.--

1030 (1) The following penalties shall be imposed on any person
 1031 who willfully files information required under s. 197.252 or s.
 1032 197.263 which is incorrect:

1033 (a) The ~~Such~~ person shall pay the total amount of deferred
 1034 taxes, non-ad valorem assessments, and interest ~~deferred~~, which
 1035 amount shall immediately become due.~~;~~

1036 (b) The ~~Such~~ person shall be disqualified from filing a

1037 ~~homestead~~ tax deferral application for the next 3 years. ~~and~~

1038 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
 1039 the total amount of deferred taxes, non-ad valorem assessments,
 1040 and interest ~~deferred~~.

1041 (2) Any person against whom the penalties prescribed in
 1042 this section have been imposed may appeal the penalties imposed
 1043 to the value adjustment board within 30 days after said
 1044 penalties are imposed.

1045 Section 24. Section 197.312, Florida Statutes, is amended
 1046 to read:

1047 197.312 Payment by mortgagee.--If any mortgagee elects
 1048 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax
 1049 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
 1050 the right to foreclose.

1051 Section 25. Section 197.322, Florida Statutes, is amended
 1052 to read:

1053 197.322 Delivery of ad valorem tax and non-ad valorem
 1054 assessment rolls; notice of taxes; publication and mail.--

1055 (1) The property appraiser shall deliver to the tax
 1056 collector the certified assessment roll along with his or her
 1057 warrant and recapitulation sheet.

1058 (2) The tax collector shall on November 1, or as soon as
 1059 the assessment roll is open for collection, publish a notice in
 1060 a local newspaper that the tax roll is open for collection.

1061 (3) Within 20 working days after receipt of the certified
 1062 ad valorem tax roll and the non-ad valorem assessment rolls, the
 1063 tax collector shall send ~~mail~~ to each taxpayer appearing on such
 1064 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a

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1065 tax notice stating the amount of current taxes due, ~~from the~~
 1066 ~~taxpayer and, if applicable, the fact that back taxes remain~~
 1067 ~~unpaid and advising the taxpayer of the discounts allowed for~~
 1068 early payment, and a notice that delinquent taxes are
 1069 outstanding, if applicable. Pursuant to s. 197.3632, the form of
 1070 the notice of non-ad valorem assessments and notice of ad
 1071 valorem taxes shall be as provided in s. 197.3635 and no other
 1072 form shall be used, notwithstanding the provisions of s.
 1073 195.022. The tax collector may send such notice electronically
 1074 or by postal mail. Electronic transmission may only be used with
 1075 the express consent of the property owner. Electronic
 1076 transmission of tax notices may be sent earlier but shall not be
 1077 sent later than the postal mailing of the notices. If the notice
 1078 of taxes is sent electronically and is returned as
 1079 undeliverable, a second notice may be sent through postal mail.
 1080 However, the original electronic transmission is the official
 1081 mailing for the purpose of this section. No discount period
 1082 shall be extended due to a tax bill being returned
 1083 electronically or through postal mail. The postage for mailing
 1084 or the cost of electronic transmission shall be paid out of the
 1085 general fund of each local governing board, upon statement
 1086 thereof by the tax collector.

1087 Section 26. Section 197.332, Florida Statutes, is amended
 1088 to read:

1089 197.332 Duties of tax collectors; branch offices.--

1090 (1) The tax collector has the authority and obligation to
 1091 collect all taxes as shown on the tax roll by the date of
 1092 delinquency or to collect delinquent taxes, interest, and costs,

1093 | by sale of tax certificates on real property and by seizure and
 1094 | sale of personal property. The tax collector may perform such
 1095 | duties by use of contracted services or products or by
 1096 | electronic means. The use of contracted services, products, or
 1097 | vendors in no way diminishes the responsibility or liability of
 1098 | the tax collector to perform such duties according to law. The
 1099 | tax collector may ~~shall be allowed to~~ collect reasonable
 1100 | attorney's fees and court costs in actions on proceedings to
 1101 | recover delinquent taxes, interest, and costs.

1102 | (2) A county tax collector may establish one or more
 1103 | branch offices by acquiring title to real property or by lease
 1104 | agreement. The tax collector may staff and equip such branch
 1105 | offices to conduct state business or, if authorized to do so by
 1106 | resolution of the county governing body pursuant to s. 1(k),
 1107 | Art. VIII of the State Constitution, conduct county business.
 1108 | The department shall rely on the tax collector's determination
 1109 | that a branch office is necessary and shall base its approval of
 1110 | the tax collector's budget in accordance with the procedures of
 1111 | s. 195.087(2).

1112 | Section 27. Section 197.343, Florida Statutes, is amended
 1113 | to read:

1114 | 197.343 Tax notices; additional notice required.--

1115 | (1) An additional tax notice shall be sent, electronically
 1116 | or by postal mail, mailed by April 30 to each taxpayer whose
 1117 | payment has not been received. Electronic transmission of the
 1118 | additional tax notice may be used only with the express consent
 1119 | of the property owner. If the electronic transmission is
 1120 | returned as undeliverable, a second notice may be sent by postal

1121 mail. However, the original electronic transmission is the
 1122 official notice for the purpose of this subsection. The notice
 1123 shall include a description of the property and a statement that
 1124 if the taxes are not paid:

1125 (a) For real property, a tax certificate may be sold; and

1126 (b) For tangible personal property, the property may be
 1127 sold ~~the following statement: If the taxes for ... (year) ... on~~
 1128 ~~your property are not paid, a tax certificate will be sold for~~
 1129 ~~these taxes, and your property may be sold at a future date.~~
 1130 ~~Contact the tax collector's office at once.~~

1131 ~~(2) A duplicate of the additional tax notice required by~~
 1132 ~~subsection (1) shall be mailed to a condominium unit owner's~~
 1133 ~~condominium association or to a mobile home owner's homeowners'~~
 1134 ~~association as defined in s. 723.075 if the association has~~
 1135 ~~filed with the tax collector a written request and included a~~
 1136 ~~description of the land. The tax collector is authorized to~~
 1137 ~~charge a reasonable fee for the cost of this service.~~

1138 (2) ~~(3)~~ When the taxes under s. 193.481 on subsurface
 1139 rights have become delinquent and a tax certificate is to be
 1140 sold under this chapter, ~~a notice of the delinquency shall be~~
 1141 ~~given by first-class mail to the owner of the fee to which these~~
 1142 ~~subsurface rights are attached. On the day of the tax sale, the~~
 1143 ~~fee owner shall have the right to purchase the tax certificate~~
 1144 ~~at the maximum rate of interest provided by law before bids are~~
 1145 ~~accepted for the sale of such certificate.~~

1146 (3) ~~(4)~~ The tax collector shall mail such additional
 1147 notices as he or she considers proper and necessary or as may be
 1148 required by reasonable rules of the department.

1149 Section 28. Subsections (1) and (2) of section 197.344,
 1150 Florida Statutes, are amended to read:

1151 197.344 Lienholders; receipt of notices and delinquent
 1152 taxes.--

1153 (1) When requested in writing, a tax notice shall be sent
 1154 ~~mailed~~ according to the following procedures:

1155 (a) Upon request by any taxpayer aged 60 or over, the tax
 1156 collector shall send ~~mail~~ the tax notice to a third party
 1157 designated by the taxpayer. A duplicate copy of the notice shall
 1158 be sent ~~mailed~~ to the taxpayer.

1159 (b) Upon request by a mortgagee stating that the mortgagee
 1160 is the trustee of an escrow account for ad valorem taxes due on
 1161 the property, the tax notice shall be sent ~~mailed~~ to such
 1162 trustee. When the original tax notice is sent ~~mailed~~ to such
 1163 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
 1164 the owner of the property with the additional statement that the
 1165 original has been sent to the trustee.

1166 (c) Upon request by a vendee of an unrecorded or recorded
 1167 contract for deed, the tax collector shall send ~~mail~~ a duplicate
 1168 notice to such vendee.

1169
 1170 The tax collector may establish cutoff dates, periods for
 1171 updating the list, and any other reasonable requirements to
 1172 ensure that the tax notices are sent ~~mailed~~ to the proper party
 1173 on time. Notices may be sent electronically or by postal mail.
 1174 However, electronic transmission may be used only with the
 1175 express consent of the person making the request. If the
 1176 electronic transmission is returned as undeliverable, a second

1177 notice may be sent by postal mail. However, the original
 1178 electronic transmission is the official notice for the purpose
 1179 of this subsection.

1180 (2) On or before May 1 of each year, the holder or
 1181 mortgagee of an unsatisfied mortgage, lienholder, or vendee
 1182 under a contract for deed, upon filing with the tax collector a
 1183 description of property land so encumbered and paying a service
 1184 charge of \$2, may request and receive information concerning any
 1185 delinquent taxes appearing on the current tax roll and
 1186 certificates issued on the described property land. Upon receipt
 1187 of such request, the tax collector shall furnish the following
 1188 information within 60 days following the tax certificate sale:

- 1189 (a) The description of property on which certificates were
 1190 sold.
- 1191 (b) The number of each certificate issued and to whom.
- 1192 (c) The face amount of each certificate.
- 1193 (d) The cost for redemption of each certificate.

1194 Section 29. Section 197.3635, Florida Statutes, is amended
 1195 to read:

1196 197.3635 Combined notice of ad valorem taxes and non-ad
 1197 valorem assessments; requirements.--A form for the combined
 1198 notice of ad valorem taxes and non-ad valorem assessments shall
 1199 be produced and paid for by the tax collector. The form shall
 1200 meet the requirements of this section and department rules and
 1201 shall be subject to approval by the department. By rule the
 1202 department shall provide a format for the form of such combined
 1203 notice. The form shall meet the following requirements:

- 1204 (1) It shall contain the title "Notice of Ad Valorem Taxes

1205 and Non-ad Valorem Assessments." It shall also contain a receipt
 1206 part that can be returned along with the payment to the tax
 1207 collector.

1208 ~~(2) It shall provide a clear partition between ad valorem~~
 1209 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
 1210 ~~bold horizontal line approximately 1/8 inch thick.~~

1211 (2)~~(3)~~ Within the ad valorem part, it shall contain the
 1212 heading "Ad Valorem Taxes." Within the non-ad valorem assessment
 1213 part, it shall contain the heading "Non-ad Valorem Assessments."

1214 (3)~~(4)~~ It shall contain the county name, the assessment
 1215 year, the mailing address of the tax collector, the mailing
 1216 address of one property owner, the legal description of the
 1217 property to at least 25 characters, and the unique parcel or tax
 1218 identification number of the property.

1219 (4)~~(5)~~ It shall provide for the labeled disclosure of the
 1220 total amount of combined levies and the total discounted amount
 1221 due each month when paid in advance.

1222 (5)~~(6)~~ It shall provide a field or portion on the front of
 1223 the notice for official use for data to reflect codes useful to
 1224 the tax collector.

1225 (6)~~(7)~~ The combined notice shall be set in type which is 8
 1226 points or larger.

1227 (7)~~(8)~~ The ad valorem part shall contain the following:

1228 (a) A schedule of the assessed value, exempted value, and
 1229 taxable value of the property.

1230 (b) Subheadings for columns listing taxing authorities,
 1231 corresponding millage rates expressed in dollars and cents per
 1232 \$1,000 of taxable value, and the associated tax.

1233 (c) Taxing authorities listed in the same sequence and
 1234 manner as listed on the notice required by s. 200.069(4)(a),
 1235 with the exception that independent special districts, municipal
 1236 service taxing districts, and voted debt service millages for
 1237 each taxing authority shall be listed separately. If a county
 1238 has too many municipal service taxing units to list separately,
 1239 it shall combine them to disclose the total number of such units
 1240 and the amount of taxes levied.

1241 (8)~~(9)~~ Within the non-ad valorem assessment part, it shall
 1242 contain the following:

1243 (a) Subheadings for columns listing the levying
 1244 authorities, corresponding assessment rates expressed in dollars
 1245 and cents per unit of assessment, and the associated assessment
 1246 amount.

1247 (b) The purpose of the assessment, if the purpose is not
 1248 clearly indicated by the name of the levying authority.

1249 (c) A listing of the levying authorities in the same order
 1250 as in the ad valorem part to the extent practicable. If a county
 1251 has too many municipal service benefit units to list separately,
 1252 it shall combine them by function.

1253 (9)~~(10)~~ It shall provide instructions and useful
 1254 information to the taxpayer. Such information and instructions
 1255 shall be nontechnical to minimize confusion. The information and
 1256 instructions required by this section shall be provided by
 1257 department rule and shall include:

1258 (a) Procedures to be followed when the property has been
 1259 sold or conveyed.

1260 (b) Instruction as to mailing the remittance and receipt

1261 along with a brief disclosure of the availability of discounts.

1262 (c) Notification about delinquency and interest for
1263 delinquent payment.

1264 (d) Notification that failure to pay the amounts due will
1265 result in a tax certificate being issued against the property.

1266 (e) A brief statement outlining the responsibility of the
1267 tax collector, the property appraiser, and the taxing
1268 authorities. This statement shall be accompanied by directions
1269 as to which office to contact for particular questions or
1270 problems.

1271 Section 30. Subsections (2) and (4) of section 197.373,
1272 Florida Statutes, are amended to read:

1273 197.373 Payment of portion of taxes.--

1274 (2) The request must be made at least 45 ~~15~~ days prior to
1275 the tax certificate sale.

1276 (4) This section does not apply to assessments and
1277 collections made pursuant to ~~the provisions of s. 192.037 or~~
1278 when taxes have been paid.

1279 Section 31. Subsections (1) and (3) of section 197.402,
1280 Florida Statutes, are amended to read:

1281 197.402 Advertisement of real or personal property with
1282 delinquent taxes.--

1283 (1) If ~~Whenever legal~~ advertisements are required, the
1284 board of county commissioners shall select the newspaper as
1285 provided in chapter 50. The ~~office of the~~ tax collector shall
1286 pay all newspaper charges, and the proportionate cost of the
1287 advertisements shall be added to the delinquent taxes ~~when they~~
1288 ~~are~~ collected.

1289 (3) Except as provided in s. 197.432(4), on or before June
 1290 1 or the 60th day after the date of delinquency, whichever is
 1291 later, the tax collector shall advertise once each week for 3
 1292 weeks and shall sell tax certificates on all real property
 1293 having ~~with~~ delinquent taxes. If the deadline falls on a
 1294 Saturday, Sunday, or legal holiday, it is extended to the next
 1295 working day. The tax collector shall make a list of such
 1296 properties in the same order in which the property was ~~lands~~
 1297 ~~were~~ assessed, specifying the amount due on each parcel,
 1298 including interest at the rate of 18 percent per year from the
 1299 date of delinquency to the date of sale; the cost of
 1300 advertising; and the expense of sale.

1301 Section 32. Section 197.403, Florida Statutes, is amended
 1302 to read:

1303 197.403 ~~Publisher to furnish copy of advertisement to tax~~
 1304 ~~collector; Proof of publication; fees.--~~The newspaper publishing
 1305 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
 1306 of the paper containing each notice to the tax collector within
 1307 10 days after the last required publication. When the
 1308 publication of the tax sale notice is completed ~~as provided by~~
 1309 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~
 1310 ~~prescribed by the department,~~ which shall be delivered to the
 1311 tax collector and annexed to the report of certificates sold for
 1312 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1313 Section 33. Subsections (5) and (10) of section 197.413,
 1314 Florida Statutes, are amended to read:

1315 197.413 Delinquent personal property taxes; warrants;
 1316 court order for levy and seizure of personal property; seizure;

1317 fees of tax collectors.--

1318 (5) Upon the filing of the ~~such~~ petition, the clerk of the
 1319 court shall notify each delinquent taxpayer listed in the
 1320 petition that a petition has been filed and that, upon
 1321 ratification and confirmation of the petition, the tax collector
 1322 ~~is will be~~ authorized to issue warrants and levy upon, seize,
 1323 and sell so much of the taxpayer's tangible personal property as
 1324 to satisfy the delinquent taxes, plus costs, interest,
 1325 attorney's fees, and other charges. The ~~Such~~ notice shall be
 1326 given by certified mail, return receipt requested. If agreed to
 1327 by the clerk of court, the tax collector may provide the
 1328 notification.

1329 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
 1330 each delinquent taxpayer at the time delinquent taxes are
 1331 collected. ~~The tax collector is entitled to receive an~~
 1332 ~~additional \$8 for each warrant issued.~~

1333 Section 34. Section 197.414, Florida Statutes, is amended
 1334 to read:

1335 197.414 ~~Tax collector to keep~~ Record of warrants and
 1336 levies on tangible personal property.--The tax collector shall
 1337 keep a record of all warrants and levies made under this chapter
 1338 and shall note on such record the date of payment, the amount of
 1339 money, if any, received, and the disposition thereof made by him
 1340 or her. Such record shall be known as "the tangible personal
 1341 property tax warrant register." ~~and the form thereof shall be~~
 1342 ~~prescribed by the Department of Revenue.~~ The warrant register
 1343 may be maintained in paper or electronic form.

1344 Section 35. Subsections (1) and (2) of section 197.4155,

1345 Florida Statutes, are amended to read:

1346 197.4155 Delinquent personal property taxes; ~~installment~~
 1347 payment program.--

1348 (1) A county tax collector may implement a ~~an installment~~
 1349 payment program for the payment of delinquent personal property
 1350 taxes. If implemented, the program must be available, upon
 1351 application to the tax collector, to each delinquent personal
 1352 property taxpayer ~~whose delinquent personal property taxes~~
 1353 ~~exceed \$1,000~~. The tax collector shall require each taxpayer who
 1354 requests to participate in the program to submit an application
 1355 on a form prescribed by the tax collector which, at a minimum,
 1356 must include the name, address, a description of the property
 1357 subject to personal property taxes, and the amount of the
 1358 personal property taxes owed by the taxpayer.

1359 (2) Within 10 days after a taxpayer who owes delinquent
 1360 personal property taxes submits the required application, the
 1361 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
 1362 for the full payment of the ~~taxpayer's delinquent personal~~
 1363 ~~property~~ taxes, including any delinquency charges, interest, and
 1364 costs allowed by this chapter. The plan must be in writing and
 1365 must be delivered to the taxpayer after it is prescribed. At the
 1366 time the plan is developed, the tax collector may consider a
 1367 taxpayer's current and anticipated future ability to pay over
 1368 the time period of a potential ~~installment~~ payment plan. The
 1369 plan must provide that if the taxpayer does not follow the
 1370 payment terms or fails to timely file returns or pay current
 1371 obligations after the date of the payment plan, the taxpayer
 1372 shall ~~will~~ be considered delinquent under the terms of the plan,

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1373 and any unpaid balance of tax, penalty, or interest scheduled in
 1374 the payment plan will be due and payable immediately. The plan
 1375 must also provide that unpaid tax amounts bear interest as
 1376 provided by law. In prescribing a ~~such an installment~~ payment
 1377 plan, the tax collector may exercise flexibility as to the
 1378 dates, amounts, and number of payments required to collect all
 1379 delinquent personal property taxes owed ~~by the taxpayer~~, except
 1380 that the plan must provide for the full satisfaction of all
 1381 amounts owed by the taxpayer within ~~by no later than~~ 3 years
 1382 after the due date of the first payment under the plan.

1383 Section 36. Section 197.416, Florida Statutes, is amended
 1384 to read:

1385 197.416 Continuing duty of the tax collector to collect
 1386 delinquent tax warrants; limitation of actions.--It is ~~shall be~~
 1387 the duty of the tax collector issuing a tax warrant for the
 1388 collection of delinquent tangible personal property taxes to
 1389 continue ~~from time to time his or her efforts~~ to collect such
 1390 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the
 1391 ratification ~~issuance~~ of the warrant. After the expiration of 7
 1392 years, the warrant is ~~will be~~ barred by this statute of
 1393 limitation, ~~and no action may be maintained in any court~~. A tax
 1394 collector or his or her successor is ~~shall not be~~ relieved of
 1395 accountability for collection of any taxes assessed on tangible
 1396 personal property until he or she has completely performed every
 1397 duty devolving upon the tax collector as required by law.

1398 Section 37. Subsection (1) of section 197.417, Florida
 1399 Statutes, is amended to read:

1400 197.417 Sale of personal property after seizure.--

1401 (1) When personal property is levied upon for delinquent
 1402 taxes as provided for in s. 197.413, ~~at least 15 days before the~~
 1403 ~~sale~~ the tax collector shall give public notice by advertisement
 1404 of the time and place of sale of the property to be sold. The
 1405 notice shall be posted in at least two ~~three~~ public places in
 1406 the county, ~~one of which shall be at the courthouse,~~ and the
 1407 property shall be sold at public auction at the location noted
 1408 in the advertisement. Notice posted on the Internet qualifies as
 1409 one location. The property sold shall be present if practical.
 1410 When the sale is conducted electronically, a description of the
 1411 property and a photograph, when practical, shall be available.
 1412 At any time before the sale the owner or claimant of the
 1413 property may release the property by the payment of the taxes,
 1414 plus delinquent charges, interest, and costs, for which the
 1415 property was liable to be sold. ~~In all cases, immediate payment~~
 1416 ~~for the property shall be required.~~ In case such a sale is made,
 1417 the tax collector shall be entitled to the same fees and charges
 1418 as are allowed sheriffs upon execution sales.

1419 Section 38. Section 197.432, Florida Statutes, is amended
 1420 to read:

1421 197.432 Sale of tax certificates for unpaid taxes.--

1422 (1) On the day and approximately at the time designated in
 1423 the notice of the sale, the tax collector shall commence the
 1424 sale of tax certificates on the real property ~~these lands~~ on
 1425 which taxes have not been paid, and ~~he or she~~ shall continue the
 1426 sale from day to day until each certificate is sold to pay the
 1427 taxes, interest, costs, and charges on the parcel described in
 1428 the certificate. ~~In case there are no bidders, the certificate~~

1429 ~~shall be issued to the county.~~ The tax collector shall offer all
 1430 certificates on the property lands as they are listed on the tax
 1431 roll assessed. The tax collector may conduct the sale of tax
 1432 certificates for unpaid taxes pursuant to this section by
 1433 electronic means, including the use of electronic proxy bidding.
 1434 Such electronic means shall comply with the procedures provided
 1435 in this chapter. A tax collector who chooses to conduct such
 1436 electronic sales may receive electronic deposits and payments
 1437 related to the tax certificate sale.

1438 (2) A lien created through the sale of a tax certificate
 1439 may not be enforced in any manner except as prescribed in this
 1440 chapter.

1441 (3) Delinquent ~~real property~~ taxes on real property may be
 1442 paid after the date of delinquency by paying the tax and all
 1443 interest, costs, and charges but must be completed before a tax
 1444 certificate is awarded to a buyer or struck to the county at the
 1445 tax certificate sale ~~of all governmental units due on a parcel~~
 1446 ~~of land in any one year shall be combined into one certificate.~~

1447 (4) A tax certificate representing less than \$250 ~~\$100~~ in
 1448 delinquent taxes on property that has been granted a homestead
 1449 exemption for the year in which the delinquent taxes were
 1450 assessed may not be sold at public auction or by electronic sale
 1451 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
 1452 the tax collector to the county at the ~~maximum~~ rate of interest
 1453 allowed under s. 197.262(2) ~~by this chapter.~~ The provisions of
 1454 s. 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the
 1455 homestead exemption is granted to the person who received the
 1456 homestead exemption for the year in which the tax certificate

1457 was issued. However, when all such tax certificates and accrued
 1458 interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the
 1459 provisions of s. 197.502(3) shall be invoked.

1460 (5) Any tax certificate available for sale on land which
 1461 is, prior to the time of sale, the subject of a tax deed
 1462 application filed by the county shall be struck to the county.

1463 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
 1464 person who will pay the taxes, interest, costs, and charges and
 1465 will demand the lowest rate of interest, not in excess of the
 1466 maximum rate of interest allowed by this chapter. The tax
 1467 collector shall accept bids in even increments and in fractional
 1468 interest rate bids of one-quarter of 1 percent only. Proxy
 1469 bidding is valid when authorized or accepted by the potential
 1470 buyer of the certificate. When there are multiple bidders
 1471 offering the same lowest rate of interest, the tax collector
 1472 shall determine the method of selecting the bidder to whom the
 1473 certificate will be awarded. Acceptable methods include the bid
 1474 received first or use of a random number generator. If there is
 1475 no buyer, the certificate shall be struck ~~issued~~ to the county
 1476 at the maximum rate of interest allowed by this chapter.

1477 (7) ~~(6)~~ The tax collector may ~~shall~~ require ~~immediate~~
 1478 payment of a reasonable deposit from any person who wishes to
 1479 bid for a tax certificate. A person who fails or refuses to pay
 1480 any bid made by, or on behalf of, such person ~~him or her~~ is not
 1481 entitled to bid or have any other bid accepted or enforced
 1482 except as authorized by the tax collector ~~until a new deposit of~~
 1483 ~~100 percent of the amount of estimated purchases has been paid~~
 1484 ~~to the tax collector. When tax certificates are ready for~~

1485 ~~issuance,~~ The tax collector shall provide written or electronic
 1486 notice when certificates are ~~notify each person to whom a~~
 1487 ~~certificate was struck off that the certificate is~~ ready for
 1488 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~
 1489 the transmission of the electronic notice by the tax collector
 1490 or receipt of the written notice by the certificate buyer
 1491 ~~mailing of such notice or,~~ at the tax collector's discretion,
 1492 all or any portion of the deposit placed by the bidder may be
 1493 ~~the deposit shall be forfeited and the bid canceled. In any~~
 1494 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~
 1495 of the certificate by the tax collector. If the tax collector
 1496 determines that payment has been requested in error, the tax
 1497 collector shall issue a refund within 15 business days after
 1498 such determination. Any refund issued after 15 business days
 1499 shall be issued with interest at the rate of 5 percent.

1500 ~~(8)-(7)~~ The form of the certificate shall be as prescribed
 1501 by the department. Upon the cancellation of a any bid; ~~the tax~~
 1502 ~~collector shall resell that certificate the following day or as~~
 1503 ~~soon thereafter as possible, provided the certificate is sold~~
 1504 ~~within 10 days after cancellation of such bid.~~

1505 (a) If the sale has not been adjourned, the tax collector
 1506 shall reoffer the certificate for sale.

1507 (b) If the sale has been adjourned, the tax collector
 1508 shall reoffer the certificate at a subsequent sale. Prior to the
 1509 subsequent sale, the parcels must be readvertised pursuant to s.
 1510 197.402 (3).

1511 ~~(9)-(8)~~ The tax collector shall maintain records ~~make a~~
 1512 ~~list~~ of all the certificates sold for taxes, showing the date of

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

1521 (10) ~~(9)~~ A certificate may not be sold on, and a ~~nor is any~~
 1522 lien is not created in, property owned by any governmental unit
 1523 that ~~the property of which~~ has become subject to taxation due to
 1524 lease of the property to a nongovernmental lessee. The
 1525 delinquent taxes shall be enforced and collected in the manner
 1526 provided in s. 196.199(8). However, the ad valorem real property
 1527 taxes levied on a leasehold that is taxed as real property under
 1528 s. 196.199(2)(b), and for which no rental payments are due under
 1529 the agreement that created the leasehold or for which payments
 1530 required under the original leasehold agreement have been waived
 1531 or prohibited by law before January 1, 1993, must be paid by the
 1532 lessee. If the taxes are unpaid, the delinquent taxes become a
 1533 lien on the leasehold and may be collected and enforced under
 1534 this chapter.

1535 (11) ~~(10)~~ Any tax certificates that ~~issued pursuant to this~~
 1536 ~~section after January 1, 1977, which~~ are void due to an error of
 1537 the property appraiser, the tax collector, or the taxing or
 1538 levying authority ~~any other county official, or any municipal~~
 1539 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
 1540 corrected or amended, pursuant to this chapter or chapter 196,

1541 ~~shall~~ earn interest at the rate of 8 percent per year, simple
 1542 interest, or the rate of interest bid at the tax certificate
 1543 sale, whichever is less, calculated monthly from the date the
 1544 certificate was purchased until the date the tax collector
 1545 issues the refund ~~is ordered~~. Refunds made on tax certificates
 1546 that are corrected or void shall be processed in accordance with
 1547 the procedure set forth in s. 197.182, except that the 4-year
 1548 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~
 1549 does not apply to or bar refunds resulting from correction or
 1550 cancellation of certificates and release of tax deeds as
 1551 authorized herein.

1552 ~~(11)~~ (12) When tax certificates are advertised for sale,
 1553 the tax collector shall be entitled to a commission of 5 percent
 1554 on the amount of the delinquent taxes and interest when actual
 1555 sale is made. However, the tax collector is ~~shall~~ not be
 1556 entitled to any commission for the issuance ~~sale~~ of certificates
 1557 ~~made~~ to the county until the commission is paid upon the
 1558 redemption or sale of the tax certificates. If ~~When~~ a tax deed
 1559 is issued to the county, the tax collector may ~~shall~~ not receive
 1560 his or her commission for the certificates until after the
 1561 property is sold and conveyed by the county.

1562 ~~(12)~~ ~~All tax certificates issued to the county shall be~~
 1563 ~~held by the tax collector of the county where the lands covered~~
 1564 ~~by the certificates are located.~~

1565 ~~(13)~~ ~~Delinquent taxes on real property may be paid after~~
 1566 ~~the date of delinquency but prior to the sale of a tax~~
 1567 ~~certificate by paying all costs, advertising charges, and~~
 1568 ~~interest.~~

1569 (13)~~(14)~~ The holder of a tax certificate may not directly,
 1570 through an agent, or otherwise initiate contact with the owner
 1571 of property upon which he or she holds a tax certificate to
 1572 encourage or demand payment until 2 years after ~~have elapsed~~
 1573 ~~since~~ April 1 of the year of issuance of the tax certificate.

1574 (14)~~(15)~~ Any holder of a tax certificate who, prior to the
 1575 date 2 years after April 1 of the year of issuance of the tax
 1576 certificate, initiates, or whose agent initiates, contact with
 1577 the property owner upon which he or she holds a certificate
 1578 encouraging or demanding payment may be barred by the tax
 1579 collector from bidding at a tax certificate sale. Unfair or
 1580 deceptive contact by the holder of a tax certificate to a
 1581 property owner to obtain payment is an unfair and deceptive
 1582 trade practice, as referenced in s. 501.204(1), regardless of
 1583 whether the tax certificate is redeemed. Such unfair or
 1584 deceptive contact is actionable under ss. 501.2075-501.211. If
 1585 the property owner later redeems the certificate in reliance on
 1586 the deceptive or unfair practice, the unfair or deceptive
 1587 contact is actionable under applicable laws prohibiting fraud.

1588 ~~(16) The county tax collector may conduct the sale of tax~~
 1589 ~~certificates for unpaid taxes pursuant to this section by~~
 1590 ~~electronic means. Such electronic sales shall comply with the~~
 1591 ~~procedures provided in this chapter. The tax collector shall~~
 1592 ~~provide access to such electronic sale by computer terminals~~
 1593 ~~open to the public at a designated location. A tax collector who~~
 1594 ~~chooses to conduct such electronic sales may receive electronic~~
 1595 ~~deposits and payments related to the tax certificate sale.~~

1596 Section 39. Section 197.4325, Florida Statutes, is amended

1597 to read:

1598 197.4325 Procedure when ~~checks received for~~ payment of
 1599 taxes or tax certificates is ~~are~~ dishonored.--

1600 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~
 1601 received by the tax collector ~~for payment of taxes~~ is
 1602 dishonored, the tax collector shall notify the payor ~~maker of~~
 1603 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
 1604 official receipt is canceled for nonpayment, the tax collector
 1605 shall ~~cancel the official receipt issued for the dishonored~~
 1606 ~~check and shall~~ make an entry on the tax roll that the receipt
 1607 was canceled because of a dishonored payment ~~check~~. ~~Where~~
 1608 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
 1609 effort to collect the moneys due before canceling the receipt.

1610 ~~(b) The tax collector shall retain a copy of the canceled~~
 1611 ~~tax receipt and the dishonored check for the period of time~~
 1612 ~~required by law.~~

1613 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
 1614 collector for the purchase of a tax certificate is dishonored
 1615 and: ~~the certificate has not been delivered to the bidder, the~~
 1616 ~~tax collector shall retain the deposit and resell the tax~~
 1617 ~~certificate. If the certificate has been delivered to the~~
 1618 ~~bidder, the tax collector shall notify the department, and, upon~~
 1619 ~~approval by the department, the certificate shall be canceled~~
 1620 ~~and resold.~~

1621 ~~(b) When a bidder's deposit is forfeited, the tax~~
 1622 ~~collector shall retain the deposit and resell the tax~~
 1623 ~~certificate.~~

1624 (a)1. ~~If~~ The tax certificate sale has been adjourned, the

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

1636 (b)2. ~~If~~ The tax certificate sale has not been adjourned,
 1637 the tax collector shall cancel the previous bid pursuant to s.
 1638 197.432 (8) (a) ~~add the certificates to be resold to the sale list~~
 1639 ~~and continue the sale until all tax certificates are sold.~~

1640 Section 40. Subsection (2) of section 197.442, Florida
 1641 Statutes, is amended to read:

1642 197.442 Tax collector not to sell certificates on land on
 1643 which taxes have been paid; penalty.--

1644 (2) The office of the tax collector shall be responsible
 1645 ~~to the publisher~~ for costs of advertising property lands on
 1646 which the taxes have been paid, and the office of the property
 1647 appraiser shall be responsible ~~to the publisher~~ for the costs of
 1648 advertising property lands doubly assessed or assessed in error.

1649 Section 41. Section 197.443, Florida Statutes, is amended
 1650 to read:

1651 197.443 Cancellation of ~~void~~ tax certificates; correction
 1652 of tax certificates; ~~procedure~~.--

1653 (1) If ~~When~~ a tax certificate on real property ~~lands~~ has
 1654 been sold for unpaid taxes and:

1655 (a) The tax certificate evidencing the sale is void
 1656 because the taxes on the property ~~lands~~ have been paid;

1657 (b) The property was ~~lands were~~ not subject to taxation at
 1658 the time of the assessment on which they were sold;

1659 (c) The description of the property in the tax certificate
 1660 is void or has been corrected or amended;

1661 (d) An error of commission or omission has occurred which
 1662 invalidates the sale;

1663 (e) The circuit court has voided the tax certificate by a
 1664 suit to cancel the tax certificate by the holder;

1665 (f) The tax certificate is void for any other reason; or

1666 (g) An error in assessed value has occurred for which the
 1667 tax certificate may be corrected,

1668

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

1681 (2) The holder of a tax certificate who pays, redeems, or
 1682 causes to be corrected or to be canceled and surrendered by any
 1683 other tax certificates, or who pays any subsequent and omitted
 1684 taxes or costs, in connection with the foreclosure of a tax
 1685 certificate or tax deed that is, ~~and when such other~~
 1686 ~~certificates or such subsequent and omitted taxes are void or~~
 1687 ~~corrected for any reason, the person paying, redeeming, or~~
 1688 ~~causing to be corrected or to be canceled and surrendered the~~
 1689 ~~other tax certificates or paying the other subsequent and~~
 1690 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the
 1691 amount paid together with interest from the date of payment
 1692 through the date of issuance of the refund at the rate specified
 1693 in s. 197.432(11) therefor.

1694 (a) The county officer or taxing or levying authority
 1695 ~~that, as the case may be, which~~ causes an error that results in
 1696 the voiding issuance of a ~~void~~ tax certificate shall be charged
 1697 for the costs of advertising incurred in the sale of a new ~~the~~
 1698 tax certificate.

1699 (b) If ~~When~~ the owner of a tax certificate requests that
 1700 the certificate be canceled for any reason, or that the amount
 1701 of the certificate be amended as a result of payments received
 1702 due to an intervening bankruptcy or receivership, but does not
 1703 seek a refund, the tax collector shall cancel or amend the tax
 1704 certificate and a refund shall not be processed. The tax
 1705 collector shall require the owner of the tax certificate to
 1706 execute a written statement that he or she is the holder of the
 1707 tax certificate, that he or she wishes the certificate to be
 1708 canceled or amended, and that a refund is not expected and is

1709 not to be made.

1710 (3) If ~~When~~ the tax certificate or a tax deed based upon
 1711 the certificate is held by an individual, the collector shall ~~at~~
 1712 ~~once~~ notify the original purchaser of the certificate or tax
 1713 deed or the subsequent holder ~~thereof~~, if known, that upon the
 1714 voluntary surrender of the certificate or deed of release of any
 1715 ~~his or her~~ rights under the tax deed, a refund will be made of
 1716 the amount received by the governmental units for the
 1717 certificate or deed, plus \$1 for the deed of release.

1718 (4) The refund shall be made in accordance with the
 1719 procedure set forth in s. 197.182, except that the 4-year time
 1720 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
 1721 not apply to or bar refunds resulting from correction or
 1722 cancellation of certificates and release of tax deeds as
 1723 authorized in this section ~~herein~~.

1724 Section 42. Section 197.462, Florida Statutes, is amended
 1725 to read:

1726 197.462 Transfer of tax certificates held by
 1727 individuals.--

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

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

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

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

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

1741 197.472 Redemption of tax certificates.--

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

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

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

1765 (4) ~~When only~~ A portion of a certificate may be ~~is being~~
 1766 redeemed only if ~~or purchased and~~ such portion can be
 1767 ascertained by legal description and the portion to be redeemed
 1768 is evidenced by a contract for sale or recorded deed. The tax
 1769 collector shall make a written request for apportionment to the
 1770 property appraiser and, ~~within 15 days after such request,~~ the
 1771 property appraiser shall furnish the tax collector a certificate
 1772 apportioning the value to that portion sought to be redeemed and
 1773 to the remaining land covered by the certificate.

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

1790 (5)-(6) When a tax certificate has been ~~purchased or~~
 1791 redeemed, the tax collector shall pay to the owner of the tax
 1792 certificate the amount received by the tax collector less the

1793 redemption fee within 15 business days after the date of receipt
 1794 of the redemption. If the payment to the tax certificate owner
 1795 is not issued within 15 business days, the tax collector shall
 1796 pay interest at the rate of 5 percent to the certificate owner
 1797 service charges.

1798 (6)-(7) Nothing in this section shall be deemed to deny any
 1799 person the right to ~~purchase or~~ redeem any outstanding tax
 1800 certificate in accordance with the law ~~in force when it was~~
 1801 ~~issued. However, the provisions of s. 197.573 relating to~~
 1802 ~~survival of restrictions and covenants after the issuance of a~~
 1803 ~~tax deed are not repealed by this chapter and apply regardless~~
 1804 ~~of the manner in which the tax deed was issued.~~

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

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

1809 197.4725 Purchase of county-held tax certificates.--

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

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

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

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

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

1828 (6) The purchaser of a county-held tax certificate shall
 1829 be issued a new tax certificate with a face value that includes
 1830 all sums paid to acquire the certificate from the county,
 1831 including accrued interest and charges paid pursuant to this
 1832 section. For purposes of determining the date on which a tax
 1833 deed application may be made, the date of the original
 1834 certificate shall be used. The date of the new certificate shall
 1835 be used to calculate the interest or minimum charge due if the
 1836 certificate is redeemed.

1837 Section 45. Section 197.473, Florida Statutes, is amended
 1838 to read:

1839 197.473 Disposition of unclaimed redemption moneys.--

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

1849 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
 1850 ~~retained by the tax collector as service charges.~~

1851 ~~(2) Two years after the date the unclaimed redemption~~
 1852 ~~moneys were remitted to the board of county commissioners, all~~
 1853 ~~claims to such moneys are forever barred, and such moneys become~~
 1854 ~~the property of the county.~~

1855 Section 46. Section 197.482, Florida Statutes, is amended
 1856 to read:

1857 197.482 Expiration Limitation upon lien of tax
 1858 certificate.--

1859 ~~(1) Seven~~ After the expiration of 7 years after from the
 1860 date of issuance of a tax certificate, which is the date of the
 1861 first day of the tax certificate sale as advertised under s.
 1862 197.432, of a tax certificate, if a tax deed has not been
 1863 applied for ~~on the property covered by the certificate~~, and no
 1864 other administrative or legal proceeding has existed of record,
 1865 the tax certificate is null and void, ~~and the tax collector~~
 1866 shall be canceled. The tax collector shall note cancel the tax
 1867 ~~certificate, noting~~ the date of the cancellation ~~of the tax~~
 1868 ~~certificate~~ upon all appropriate records in his or her office.
 1869 ~~The tax collector shall complete the cancellation by entering~~
 1870 ~~opposite the record of the 7-year old tax certificate a notation~~
 1871 ~~in substantially the following form: "Canceled by Act of 1973~~
 1872 ~~Florida Legislature." All certificates outstanding July 1, 1973,~~
 1873 ~~shall have a life of 20 years from the date of issue. This~~
 1874 subsection does not apply to deferred payment tax certificates.

1875 ~~(2) The provisions and limitations herein prescribed for~~
 1876 ~~tax certificates do not apply to tax certificates which were~~

1877 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
 1878 ~~1937, commonly known as the "Murphy Act."~~

1879 Section 47. Section 197.492, Florida Statutes, is amended
 1880 to read:

1881 197.492 Errors and insolvencies report list.--On or before
 1882 the 60th day after the tax certificate sale is adjourned, the
 1883 tax collector shall certify ~~make out a report~~ to the board of
 1884 county commissioners a report ~~separately~~ showing the discounts,
 1885 errors, double assessments, and insolvencies relating to tax
 1886 collections for which credit is to be given, including in every
 1887 case except discounts, the names of the parties on whose account
 1888 the credit is to be allowed. The report may be submitted in an
 1889 electronic format. ~~The board of county commissioners, upon~~
 1890 ~~receiving the report, shall examine it; make such investigations~~
 1891 ~~as may be necessary; and, if the board discovers that the tax~~
 1892 ~~collector has taken credit as an insolvent item any personal~~
 1893 ~~property tax due by a solvent taxpayer, charge the amount of~~
 1894 ~~taxes represented by such item to the tax collector and not~~
 1895 ~~approve the report until the tax collector strikes such item~~
 1896 ~~from the record.~~

1897 Section 48. Section 197.502, Florida Statutes, is amended
 1898 to read:

1899 197.502 Application for obtaining tax deed by holder of
 1900 tax sale certificate; fees.--

1901 (1) The holder of a ~~any~~ tax certificate, other than the
 1902 county, at any time after 2 years have elapsed since April 1 of
 1903 the year of issuance of the tax certificate and before the
 1904 expiration of 7 years after ~~from~~ the date of issuance, may file

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1905 the certificate and an application for a tax deed with the tax
1906 collector of the county where the property lands described in
1907 the certificate ~~is are~~ located. ~~The application may be made on~~
1908 ~~the entire parcel of property or any part thereof which is~~
1909 ~~capable of being readily separated from the whole.~~ The tax
1910 collector may charge ~~shall be allowed~~ a tax deed application fee
1911 of \$75, plus reimbursement for any fee charged to the tax
1912 collector by a vendor for providing an electronic tax deed
1913 application program or service.

1914 (2) A certificateholder, other than the county, may notify
1915 the tax collector at any time of the certificateholder's intent
1916 to make application for tax deed. However, if the tax deed
1917 application will be filed within the month of the earliest date
1918 allowed pursuant to subsection (1), the certificateholder must
1919 provide the tax collector with a notice of intent to make
1920 application no later than 30 days before the date of
1921 application. The tax collector shall notify the
1922 certificateholder of the total amount due or the estimated
1923 amount due, which must include the amount due for redemption or
1924 purchase of all other outstanding tax certificates, plus
1925 interest; any omitted taxes, plus interest; any delinquent
1926 taxes, plus interest; and current taxes, if due, which cover the
1927 land. The tax collector shall provide this notice at the
1928 earliest possible date but no later than 30 days following the
1929 tax collector's receipt of the certificateholder's notice of
1930 intent to make application. The certificateholder shall pay the
1931 total amount due or the estimated amount due at the time of
1932 application. Any certificateholder, other than the county, who

1933 ~~makes application for a tax deed shall pay the tax collector at~~
 1934 ~~the time of application all amounts required for redemption or~~
 1935 ~~purchase of all other outstanding tax certificates, plus~~
 1936 ~~interest, any omitted taxes, plus interest, any delinquent~~
 1937 ~~taxes, plus interest, and current taxes, if due, covering the~~
 1938 ~~land.~~

1939 (3) The county in which ~~where~~ the property lands described
 1940 in the certificate is ~~are~~ located shall apply ~~make application~~
 1941 for a tax deed on all county-held certificates on property
 1942 valued at \$5,000 or more on the property appraiser's most recent
 1943 assessment roll, except deferred payment tax certificates, and
 1944 may apply for tax deeds ~~make application~~ on those certificates
 1945 on property valued at less than \$5,000 on the property
 1946 appraiser's most recent assessment roll. The ~~Such~~ application
 1947 shall be made 2 years after April 1 of the year of issuance of
 1948 the certificates or as soon thereafter as is reasonable. Upon
 1949 application ~~for a tax deed~~, the county shall deposit with the
 1950 tax collector all applicable costs and fees, but may ~~shall~~ not
 1951 deposit any money to cover the redemption of other outstanding
 1952 certificates covering the property land. The tax collector may
 1953 charge a tax deed application fee of \$75, plus reimbursement for
 1954 any fee charged to the tax collector by a vendor for providing
 1955 an electronic tax deed application program or service.

1956 (4) The tax collector shall deliver to the clerk of the
 1957 circuit court a statement that payment has been made for all
 1958 outstanding certificates or, if the certificate is held by the
 1959 county, that all appropriate fees have been deposited, and
 1960 stating that the following persons are to be notified prior to

1961 the sale of the property:

1962 (a) Any legal titleholder of record if the address of the
 1963 owner appears on the record of conveyance of the property lands
 1964 to the owner. However, if the legal titleholder of record is the
 1965 same as the person to whom the property was assessed on the tax
 1966 roll for the year in which the property was last assessed, then
 1967 the notice may ~~only~~ be mailed to the address of the legal
 1968 titleholder as it appears on the latest assessment roll.

1969 (b) Any lienholder of record who has recorded a lien
 1970 against the property described in the tax certificate if an
 1971 address appears on the recorded lien.

1972 (c) Any mortgagee of record if an address appears on the
 1973 recorded mortgage.

1974 (d) Any vendee of a recorded contract for deed if an
 1975 address appears on the recorded contract or, if the contract is
 1976 not recorded, any vendee who has applied to receive notice
 1977 pursuant to s. 197.344(1)(c).

1978 (e) Any other lienholder who has applied to the tax
 1979 collector to receive notice if an address is supplied to the
 1980 collector ~~by such lienholder~~.

1981 (f) Any person to whom the property was assessed on the
 1982 tax roll for the year in which the property was last assessed.

1983 (g) Any lienholder of record who has recorded a lien
 1984 against a mobile home located on the property described in the
 1985 tax certificate if an address appears on the recorded lien and
 1986 if the lien is recorded with the clerk of the circuit court in
 1987 the county where the mobile home is located.

1988 (h) Any legal titleholder of record of property that is

1989 contiguous to the property described in the tax certificate, if
 1990 ~~when~~ the property described is ~~either~~ submerged land or common
 1991 elements of a subdivision, if the address of the titleholder of
 1992 contiguous property appears on the record of conveyance of the
 1993 property ~~land~~ to the ~~that~~ legal titleholder. However, if the
 1994 legal titleholder of property contiguous to the property
 1995 ~~described in the tax certificate~~ is the same as the person to
 1996 whom the property described in the tax certificate was assessed
 1997 on the tax roll for the year in which the property was last
 1998 assessed, the notice may be mailed ~~only~~ to the address of the
 1999 legal titleholder as it appears on the latest assessment roll.
 2000 As used in this chapter, the term "contiguous" means touching,
 2001 meeting, or joining at the surface or border, other than at a
 2002 corner or a single point, and not separated by submerged lands.
 2003 Submerged lands lying below the ordinary high-water mark which
 2004 are sovereignty lands are not part of the upland contiguous
 2005 property for purposes of notification.

2006
 2007 The statement must be signed by the tax collector or, ~~with the~~
 2008 ~~tax collector's designee~~ seal affixed. The tax collector may
 2009 purchase a reasonable bond for errors and omissions of his or
 2010 her office in making such statement. The search of the official
 2011 records must be made by a direct and inverse search. "Direct"
 2012 means the index in straight and continuous alphabetic order by
 2013 grantor, and "inverse" means the index in straight and
 2014 continuous alphabetic order by grantee.

2015 (5) (a) The tax collector may contract with a title company
 2016 or an abstract company ~~at a reasonable fee~~ to provide the

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2017 minimum information required in subsection (4), consistent with
2018 rules adopted by the department. If additional information is
2019 required, the tax collector must make a written request to the
2020 title or abstract company stating the additional requirements.
2021 The tax collector may select any title or abstract company,
2022 regardless of its location, as long as the fee is reasonable,
2023 the minimum information is submitted, and the title or abstract
2024 company is authorized to do business in this state. The tax
2025 collector may advertise and accept bids for the title or
2026 abstract company if he or she considers it appropriate to do so.

2027 1. The ownership and encumbrance report must include the
2028 ~~be printed or typed on stationery or other paper showing a~~
2029 letterhead of the person, firm, or company that makes the
2030 search, and the signature of the individual ~~person~~ who makes the
2031 search or of an officer of the firm must be attached. The tax
2032 collector is not liable for payment to the firm unless these
2033 requirements are met. The report may be submitted to the tax
2034 collector in an electronic format.

2035 2. The tax collector may not accept or pay for any title
2036 search or abstract if ~~no~~ financial responsibility is not assumed
2037 for the search. However, reasonable restrictions as to the
2038 liability or responsibility of the title or abstract company are
2039 acceptable. Notwithstanding s. 627.7843(3), the tax collector
2040 may contract for higher maximum liability limits.

2041 3. In order to establish uniform prices for ownership and
2042 encumbrance reports within the county, the tax collector must
2043 ~~shall~~ ensure that the contract for ownership and encumbrance
2044 reports include all requests for title searches or abstracts for

2045 a given period of time.

2046 (b) Any fee paid for a ~~any~~ title search or abstract must
 2047 be collected at the time of application under subsection (1),
 2048 and the amount of the fee must be added to the opening bid.

2049 (c) The clerk shall advertise and administer the sale and
 2050 receive such fees for the issuance of the deed and sale of the
 2051 property as ~~are~~ provided in s. 28.24.

2052 (6) ~~(a)~~ The opening bid:

2053 (a) On county-held certificates ~~on nonhomestead property~~
 2054 shall be the sum of the value of all outstanding certificates
 2055 against the property land, plus omitted years' taxes, delinquent
 2056 taxes, interest, and all costs and fees paid by the county.

2057 ~~(b) The opening bid~~ On an individual certificate ~~on~~
 2058 ~~nonhomestead property shall include~~, in addition to the amount
 2059 of money paid to the tax collector by the certificateholder at
 2060 the time of application, must include the amount required to
 2061 redeem the applicant's tax certificate and all other costs and
 2062 fees paid by the applicant, plus all tax certificates that were
 2063 sold subsequent to the filing of the tax deed application and
 2064 omitted taxes, if any.

2065 ~~(c) The opening bid~~ On property assessed on the latest tax
 2066 roll as homestead property shall include, in addition to the
 2067 amount of money required for an opening bid on nonhomestead
 2068 property, ~~an amount equal to one-half of the latest just~~
 2069 ~~assessed value of the homestead. Payment of one-half of the just~~
 2070 ~~assessed value of the homestead property shall not be required~~
 2071 ~~if the tax certificate to which the application relates was sold~~
 2072 ~~prior to January 1, 1982.~~

2073 (7) On county-held certificates for which there are no
 2074 bidders at the public sale, the clerk shall enter the land on a
 2075 list entitled "lands available for taxes" and shall immediately
 2076 notify the county commission and all other persons holding
 2077 certificates against the property land that the property land is
 2078 available. During the first 90 days after the property land is
 2079 placed on the list ~~of lands available for taxes~~, the county may
 2080 purchase the land for the opening bid or may waive its rights to
 2081 purchase the property. Thereafter, any person, the county, or
 2082 any other governmental unit may purchase the land from the
 2083 clerk, without further notice or advertising, for the opening
 2084 bid, except that if ~~when~~ the county or other governmental unit
 2085 is the purchaser for its own use, the board of county
 2086 commissioners may cancel omitted years' taxes, as provided under
 2087 s. 197.447. If the county does not elect to purchase the
 2088 property land, the county must notify each legal titleholder of
 2089 property contiguous to the property land available for taxes, as
 2090 provided in paragraph (4) (h), before expiration of the 90-day
 2091 period. Interest on the opening bid continues to accrue through
 2092 the month of sale as prescribed by s. 197.542.

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

2101 further legal force and effect, and the clerk shall execute an
 2102 escheatment tax deed vesting title in the board of county
 2103 commissioners of the county in which the land is located.

2104 (a) When a property escheats to the county under this
 2105 subsection, the county is not subject to any liability imposed
 2106 by chapter 376 or chapter 403 for preexisting soil or
 2107 groundwater contamination due solely to its ownership. However,
 2108 this subsection does not affect the rights or liabilities of any
 2109 past or future owners of the escheated property and does not
 2110 affect the liability of any governmental entity for the results
 2111 of its actions that create or exacerbate a pollution source.

2112 (b) The county and the Department of Environmental
 2113 Protection may enter into a written agreement for the
 2114 performance, funding, and reimbursement of the investigative and
 2115 remedial acts necessary for a property that escheats to the
 2116 county.

2117 (9) Consolidated applications on more than one tax
 2118 certificate are allowed, but a separate statement shall be
 2119 issued pursuant to subsection (4), and a separate tax deed shall
 2120 be issued pursuant to s. 197.552, for each parcel of property
 2121 shown on the tax certificate.

2122 (10) Any fees collected pursuant to this section shall be
 2123 refunded to the certificateholder in the event that the tax deed
 2124 sale is canceled for any reason.

2125 (11) For any property acquired under this section by the
 2126 county for the express purpose of providing infill housing, the
 2127 board of county commissioners may, in accordance with s.
 2128 197.447, cancel county-held tax certificates and omitted years'

2129 taxes on such properties. Furthermore, the county may not
 2130 transfer a property acquired under this section specifically for
 2131 infill housing back to a taxpayer who failed to pay the
 2132 delinquent taxes or charges that led to the issuance of the tax
 2133 certificate or lien. For purposes of this subsection only, the
 2134 term "taxpayer" includes the taxpayer's family or any entity in
 2135 which the taxpayer or taxpayer's family has any interest.

2136 Section 49. Section 197.542, Florida Statutes, is amended
 2137 to read:

2138 197.542 Sale at public auction.--

2139 (1) Real property ~~The lands~~ advertised for sale to the
 2140 highest bidder as a result of an application filed under s.
 2141 197.502 shall be sold at public auction by the clerk of the
 2142 circuit court, or his or her deputy, of the county where the
 2143 property is ~~lands are~~ located on the date, at the time, and at
 2144 the location as set forth in the published notice, which must
 2145 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
 2146 ~~the time and place, the clerk shall read the notice of sale and~~
 2147 ~~shall offer the lands described in the notice for sale to the~~
 2148 ~~highest bidder for cash at public outcry.~~ The amount required to
 2149 redeem the tax certificate, plus the amounts paid by the holder
 2150 to the clerk ~~of the circuit court~~ in charges for costs of sale,
 2151 redemption of other tax certificates on the same property ~~lands~~,
 2152 and all other costs to the applicant for tax deed, plus interest
 2153 ~~thereon~~ at the rate of 1.5 percent per month for the period
 2154 running from the month after the date of application for the
 2155 deed through the month of sale and costs incurred for the
 2156 service of notice provided for in s. 197.522(2), shall be

2157 ~~considered~~ the bid of the certificateholder for the property. If
 2158 tax certificates exist or if delinquent taxes accrued subsequent
 2159 to the filing of the tax deed application, the amount required
 2160 to redeem such tax certificates or pay such delinquent taxes
 2161 shall be included in the minimum bid. ~~However, if the land to be~~
 2162 ~~sold is assessed on the latest tax roll as homestead property,~~
 2163 ~~the bid of the certificateholder shall be increased to include~~
 2164 ~~an amount equal to one-half of the just assessed value of the~~
 2165 ~~homestead property as required by s. 197.502. If there are no~~
 2166 ~~higher bids, the property land shall be struck off and sold to~~
 2167 ~~the certificateholder, who shall forthwith pay to the clerk any~~
 2168 ~~amounts included in the minimum bid, the documentary stamp tax,~~
 2169 ~~and recording fees due. Upon payment, and a tax deed shall~~
 2170 ~~thereupon be issued and recorded by the clerk. The tax deed~~
 2171 ~~applicant shall have the option of placing the property on the~~
 2172 ~~list of lands available for taxes in lieu of paying any~~
 2173 ~~additional sums due as a result of the increased minimum bid,~~
 2174 ~~documentary stamps, or recording fees.~~

2175 (2) ~~If there are other bids,~~ The certificateholder has
 2176 ~~shall have~~ the right to bid as others present may bid, and the
 2177 property shall be struck off and sold to the highest bidder. The
 2178 high bidder ~~shall~~ post with the clerk a nonrefundable ~~cash~~
 2179 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to
 2180 be applied to the sale price at the time of full payment. Notice
 2181 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the
 2182 auction site, and the clerk may require ~~that~~ bidders to show
 2183 their willingness and ability to post the ~~cost~~ deposit. If full
 2184 payment of the final bid and of documentary stamp tax and

2185 recording fees is not made within 24 hours, excluding weekends
 2186 and legal holidays, the clerk shall cancel all bids, readvertise
 2187 the sale as provided in this section, and pay all costs of the
 2188 sale from the deposit. Any remaining funds must be applied
 2189 toward the opening bid. The clerk may refuse to recognize the
 2190 bid of any person who has previously bid and refused, for any
 2191 reason, to honor such bid.

2192 (3) If the sale is canceled for any reason, the clerk
 2193 shall immediately readvertise the sale to be held within ~~no~~
 2194 ~~later than~~ 30 days after the date the sale was canceled. Only
 2195 one advertisement is necessary. No further notice is required.
 2196 The amount of the opening ~~statutory (opening)~~ bid shall be
 2197 increased by the cost of advertising, additional clerk's fees as
 2198 provided for in s. 28.24(21), and interest as provided for in
 2199 subsection (1). The clerk must ~~shall~~ receive full payment prior
 2200 to the issuance of the tax deed.

2201 (4) (a) A clerk may conduct electronic tax deed sales in
 2202 lieu of public outcry. The clerk must comply with the procedures
 2203 provided in this chapter, except that electronic proxy bidding
 2204 shall be allowed and the clerk may require bidders to advance
 2205 sufficient funds to pay the deposit required by subsection (2).
 2206 The clerk shall provide access to the electronic sale by
 2207 computer terminals open to the public at a designated location.
 2208 A clerk who conducts such electronic sales may receive
 2209 electronic deposits and payments related to the sale. The
 2210 portion of an advance deposit from a winning bidder required by
 2211 subsection (2) shall, upon acceptance of the winning bid, be
 2212 subject to the fee under s. 28.24(10).

2213 (b) Nothing in this subsection shall be construed to
 2214 restrict or limit the authority of a charter county from
 2215 conducting electronic tax deed sales. In a charter county where
 2216 the clerk of the circuit court does not conduct all electronic
 2217 sales, the charter county shall be permitted to receive
 2218 electronic deposits and payments related to sales it conducts,
 2219 as well as to subject the winning bidder to a fee, consistent
 2220 with the schedule in s. 28.24(10).

2221 Section 50. Section 197.552, Florida Statutes, is amended
 2222 to read:

2223 197.552 Tax deeds.--All tax deeds shall be issued in the
 2224 name of a county and must ~~shall~~ be signed by the clerk of the
 2225 county. The deed shall be witnessed by two witnesses, the
 2226 official seal shall be attached ~~thereto~~, and the deed shall be
 2227 acknowledged or proven as other deeds. Except as specifically
 2228 provided in this chapter, no right, interest, restriction, or
 2229 other covenant survives ~~shall survive~~ the issuance of a tax
 2230 deed, except that a lien of record held by a municipal or county
 2231 governmental unit, special district, or community development
 2232 district, including tax certificates on the property which were
 2233 not incorporated in the tax deed application, if ~~when~~ such lien
 2234 is not satisfied after ~~as of~~ the disbursement of proceeds of
 2235 sale under ~~the provisions of~~ s. 197.582, shall survive the
 2236 issuance of a tax deed. However, liens surviving the issuance of
 2237 a tax deed may not provide a basis to foreclose against the
 2238 interest of the tax deed owner unless the owner is reimbursed
 2239 for the price of acquiring the tax deed, including recording
 2240 fees and documentary stamps, by the holder of the surviving lien

2241 or at the time of a foreclosure sale. If a foreclosure sale
 2242 results in insufficient funds to satisfy a surviving lien and
 2243 reimburse the tax deed owner, the proceeds of the foreclosure
 2244 sale shall be distributed pro rata in recognition of the equal
 2245 dignity of the lien and the tax deed. Municipal or county
 2246 government liens shall survive as to principal only, and only if
 2247 such liens are recorded in the public records of the county
 2248 prior to the tax deed sale. The charges by the clerk shall be as
 2249 provided in s. 28.24. Tax deeds issued to a purchaser of
 2250 property land for delinquent taxes must ~~shall~~ be in the form
 2251 prescribed by the department. All deeds issued pursuant to this
 2252 section are ~~shall be~~ prima facie evidence of the regularity of
 2253 all proceedings from the valuation of the property lands to the
 2254 issuance of the deed, inclusive.

2255 Section 51. Subsection (2) of section 197.582, Florida
 2256 Statutes, is amended to read:

2257 197.582 Disbursement of proceeds of sale.--

2258 (2) If the property is purchased for an amount in excess
 2259 of the statutory bid of the certificateholder, the excess shall
 2260 be paid over and disbursed by the clerk. If the property
 2261 purchased is homestead property and the statutory bid includes
 2262 an amount equal to at least one-half of the just assessed value
 2263 of the homestead, that amount shall be treated as excess and
 2264 distributed in the same manner. The clerk shall distribute the
 2265 excess to the governmental units for the payment of any lien of
 2266 record held by a governmental unit against the property,
 2267 including any tax certificates not incorporated in the tax deed
 2268 application and omitted taxes, if any. If ~~in the event~~ the

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2269 excess is not sufficient to pay all of such liens in full, the
 2270 excess shall ~~then~~ be paid to each governmental unit pro rata.
 2271 If, after all liens ~~of record~~ of the governmental units ~~upon the~~
 2272 ~~property~~ are paid in full, there remains a balance of
 2273 undistributed funds, the balance ~~of the purchase price~~ shall be
 2274 retained by the clerk for the benefit of ~~the~~ persons described
 2275 in s. 197.522(1)(a), except those persons described in s.
 2276 197.502(4)(h), as their interests may appear. The clerk shall
 2277 mail notices to such persons notifying them of the funds held
 2278 for their benefit. Any service charges, at the ~~same~~ rate ~~as~~
 2279 prescribed in s. 28.24(10), and costs of mailing notices shall
 2280 be paid out of the excess balance held by the clerk. Excess
 2281 proceeds shall be held and disbursed in the same manner as
 2282 unclaimed redemption moneys in s. 197.473. If ~~In the event~~
 2283 excess proceeds are not sufficient to cover the service charges
 2284 and mailing costs, the clerk shall receive the total amount of
 2285 excess proceeds as a service charge.

2286 Section 52. Section 192.0105, Florida Statutes, is amended
 2287 to read

2288 192.0105 Taxpayer rights.--There is created a Florida
 2289 Taxpayer's Bill of Rights for property taxes and assessments to
 2290 guarantee that the rights, privacy, and property of the
 2291 taxpayers of this state are adequately safeguarded and protected
 2292 during tax levy, assessment, collection, and enforcement
 2293 processes administered under the revenue laws of this state. The
 2294 Taxpayer's Bill of Rights compiles, in one document, brief but
 2295 comprehensive statements that summarize the rights and
 2296 obligations of the property appraisers, tax collectors, clerks

2297 of the court, local governing boards, the Department of Revenue,
 2298 and taxpayers. Additional rights afforded to payors of taxes and
 2299 assessments imposed under the revenue laws of this state are
 2300 provided in s. 213.015. The rights afforded taxpayers to assure
 2301 that their privacy and property are safeguarded and protected
 2302 during tax levy, assessment, and collection are available only
 2303 insofar as they are implemented in other parts of the Florida
 2304 Statutes or rules of the Department of Revenue. The rights so
 2305 guaranteed to state taxpayers in the Florida Statutes and the
 2306 departmental rules include:

2307 (1) THE RIGHT TO KNOW.--

2308 (a) The right to be sent a ~~mailed~~ notice of proposed
 2309 property taxes and proposed or adopted non-ad valorem
 2310 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
 2311 (13)(a), and 200.069). The notice must also inform the taxpayer
 2312 that the final tax bill may contain additional non-ad valorem
 2313 assessments (see s. 200.069(10)).

2314 (b) The right to notification of a public hearing on each
 2315 taxing authority's tentative budget and proposed millage rate
 2316 and advertisement of a public hearing to finalize the budget and
 2317 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2318 (c) The right to advertised notice of the amount by which
 2319 the tentatively adopted millage rate results in taxes that
 2320 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
 2321 The right to notification ~~by first-class mail~~ of a comparison of
 2322 the amount of the taxes to be levied from the proposed millage
 2323 rate under the tentative budget change, compared to the previous
 2324 year's taxes, and also compared to the taxes that would be

2325 levied if no budget change is made (see ss. 200.065(2)(b) and
 2326 200.069(2), (3), (4), and (9)).

2327 (d) The right that the adopted millage rate will not
 2328 exceed the tentatively adopted millage rate. If the tentative
 2329 rate exceeds the proposed rate, each taxpayer shall be sent a
 2330 ~~mailed~~ notice comparing his or her taxes under the tentatively
 2331 adopted millage rate to the taxes under the previously proposed
 2332 rate, before a hearing to finalize the budget and adopt millage
 2333 (see s. 200.065(2)(d)).

2334 (e) The right to be sent notice ~~by first-class mail~~ of a
 2335 non-ad valorem assessment hearing at least 20 days before the
 2336 hearing with pertinent information, including the total amount
 2337 to be levied against each parcel. All affected property owners
 2338 have the right to appear at the hearing and to file written
 2339 objections with the local governing board (see s. 197.3632(4)(b)
 2340 and (c) and (10)(b)2.b.).

2341 (f) The right of an exemption recipient to be sent a
 2342 renewal application for that exemption, the right to a receipt
 2343 for homestead exemption claim when filed, and the right to
 2344 notice of denial of the exemption (see ss. 196.011(6),
 2345 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2346 (g) The right, on property determined not to have been
 2347 entitled to homestead exemption in a prior year, to notice of
 2348 intent from the property appraiser to record notice of tax lien
 2349 and the right to pay tax, penalty, and interest before a tax
 2350 lien is recorded for any prior year (see s. 196.161(1)(b)).

2351 (h) The right to be informed during the tax collection
 2352 process, including: notice of tax due; notice of back taxes;

2353 notice of late taxes and assessments and consequences of
 2354 nonpayment; opportunity to pay estimated taxes and non-ad
 2355 valorem assessments when the tax roll will not be certified in
 2356 time; notice when interest begins to accrue on delinquent
 2357 provisional taxes; notice of the right to prepay estimated taxes
 2358 by installment; a statement of the taxpayer's estimated tax
 2359 liability for use in making installment payments; and notice of
 2360 right to defer taxes and non-ad valorem assessments on homestead
 2361 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
 2362 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
 2363 193.1145(10)(a), and 197.254(1)). A taxpayer is deemed to have
 2364 waived the right to know if the taxpayer fails to provide
 2365 current contact information to the county property appraiser and
 2366 tax collector. Notwithstanding the right to information
 2367 contained within this section, the provisions of s. 197.122
 2368 apply and the property owner has the obligation to obtain the
 2369 necessary information from applicable governmental officials.

2370 (i) The right to an advertisement in a newspaper listing
 2371 names of taxpayers who are delinquent in paying tangible
 2372 personal property taxes, with amounts due, and giving notice
 2373 that interest is accruing at 18 percent and that, unless taxes
 2374 are paid, warrants will be issued, prior to petition made with
 2375 the circuit court for an order to seize and sell property (see
 2376 s. 197.402(2)).

2377 (j) The right to be sent a mailed notice when a petition
 2378 has been filed with the court for an order to seize and sell
 2379 property and the right to be mailed notice, and to be served
 2380 notice by the sheriff, before the date of sale, that application

2381 for tax deed has been made and property will be sold unless back
 2382 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
 2383 197.522(1)(a) and (2)).

2384 (k) The right to have certain taxes and special
 2385 assessments levied by special districts individually stated on
 2386 the "Notice of Proposed Property Taxes and Proposed or Adopted
 2387 Non-Ad Valorem Assessments" (see s. 200.069).

2388 (2) THE RIGHT TO DUE PROCESS.--

2389 (a) The right to an informal conference with the property
 2390 appraiser to present facts the taxpayer considers to support
 2391 changing the assessment and to have the property appraiser
 2392 present facts supportive of the assessment upon proper request
 2393 of any taxpayer who objects to the assessment placed on his or
 2394 her property (see s. 194.011(2)).

2395 (b) The right to petition the value adjustment board over
 2396 objections to assessments, denial of exemption, denial of
 2397 agricultural classification, denial of historic classification,
 2398 denial of high-water recharge classification, disapproval of tax
 2399 deferral, and any penalties on deferred taxes imposed for
 2400 incorrect information willfully filed. Payment of estimated
 2401 taxes does not preclude the right of the taxpayer to challenge
 2402 his or her assessment (see ss. 194.011(3), 196.011(6) and
 2403 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
 2404 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2405 (c) The right to file a petition for exemption or
 2406 agricultural classification with the value adjustment board when
 2407 an application deadline is missed, upon demonstration of
 2408 particular extenuating circumstances for filing late (see ss.

2409 193.461(3)(a) and 196.011(1), (7), (8), and (9)(d)).

2410 (d) The right to prior notice of the value adjustment
 2411 board's hearing date and the right to the hearing within 4 hours
 2412 of scheduled time (see s. 194.032(2)).

2413 (e) The right to notice of date of certification of tax
 2414 rolls and receipt of property record card if requested (see ss.
 2415 193.122(2) and (3) and 194.032(2)).

2416 (f) The right, in value adjustment board proceedings, to
 2417 have all evidence presented and considered at a public hearing
 2418 at the scheduled time, to be represented by an attorney or
 2419 agent, to have witnesses sworn and cross-examined, and to
 2420 examine property appraisers or evaluators employed by the board
 2421 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
 2422 and 194.035(2)).

2423 (g) The right to be sent ~~mailed~~ a timely written decision
 2424 by the value adjustment board containing findings of fact and
 2425 conclusions of law and reasons for upholding or overturning the
 2426 determination of the property appraiser, and the right to
 2427 advertised notice of all board actions, including appropriate
 2428 narrative and column descriptions, in brief and nontechnical
 2429 language (see ss. 194.034(2) and 194.037(3)).

2430 (h) The right at a public hearing on non-ad valorem
 2431 assessments or municipal special assessments to provide written
 2432 objections and to provide testimony to the local governing board
 2433 (see ss. 197.3632(4)(c) and 170.08).

2434 (i) The right to bring action in circuit court to contest
 2435 a tax assessment or appeal value adjustment board decisions to
 2436 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)

2437 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2438 (3) THE RIGHT TO REDRESS.--

2439 (a) The right to discounts for early payment on all taxes
 2440 and non-ad valorem assessments collected by the tax collector,
 2441 the right to pay installment payments with discounts, and the
 2442 right to pay delinquent personal property taxes under an
 2443 installment payment program when implemented by the county tax
 2444 collector (see ss. 197.162, 197.3632(8) and (10)(b)3.,
 2445 197.222(1), and 197.4155).

2446 (b) The right, upon filing a challenge in circuit court
 2447 and paying taxes admitted in good faith to be owing, to be
 2448 issued a receipt and have suspended all procedures for the
 2449 collection of taxes until the final disposition of the action
 2450 (see s. 194.171(3)).

2451 (c) The right to have penalties reduced or waived upon a
 2452 showing of good cause when a return is not intentionally filed
 2453 late, and the right to pay interest at a reduced rate if the
 2454 court finds that the amount of tax owed by the taxpayer is
 2455 greater than the amount the taxpayer has in good faith admitted
 2456 and paid (see ss. 193.072(4) and 194.192(2)).

2457 (d) The right to a refund when overpayment of taxes has
 2458 been made under specified circumstances (see ss. 193.1145(8)(e)
 2459 and 197.182(1)).

2460 (e) The right to an extension to file a tangible personal
 2461 property tax return upon making proper and timely request (see
 2462 s. 193.063).

2463 (f) The right to redeem real property and redeem tax
 2464 certificates at any time before full payment for a tax deed is

2465 made to the clerk of the court, including documentary stamps and
 2466 recording fees ~~issued~~, and the right to have tax certificates
 2467 canceled if sold where taxes had been paid or if other error
 2468 makes it void or correctable. Property owners have the right to
 2469 be free from contact by a certificateholder for 2 years after
 2470 April 1 of the year the tax certificate is issued (see ss.
 2471 197.432 (13) and (14) ~~(14)~~ and ~~(15)~~, 197.442 (1), 197.443, and
 2472 197.472 (1) and (7)).

2473 (g) The right of the taxpayer, property appraiser, tax
 2474 collector, or the department, as the prevailing party in a
 2475 judicial or administrative action brought or maintained without
 2476 the support of justiciable issues of fact or law, to recover all
 2477 costs of the administrative or judicial action, including
 2478 reasonable attorney's fees, and of the department and the
 2479 taxpayer to settle such claims through negotiations (see ss.
 2480 57.105 and 57.111).

2481 (4) THE RIGHT TO CONFIDENTIALITY.--

2482 (a) The right to have information kept confidential,
 2483 including federal tax information, ad valorem tax returns,
 2484 social security numbers, all financial records produced by the
 2485 taxpayer, Form DR-219 returns for documentary stamp tax
 2486 information, and sworn statements of gross income, copies of
 2487 federal income tax returns for the prior year, wage and earnings
 2488 statements (W-2 forms), and other documents (see ss. 192.105,
 2489 193.074, 193.114 (5), 195.027 (3) and (6), and 196.101 (4) (c)).

2490 (b) The right to limiting access to a taxpayer's records
 2491 by a property appraiser, the Department of Revenue, and the
 2492 Auditor General only to those instances in which it is

2493 | determined that such records are necessary to determine either
 2494 | the classification or the value of taxable nonhomestead property
 2495 | (see s. 195.027(3)).

2496 |
 2497 | Notwithstanding the right to information contained in this
 2498 | section, s. 197.122 applies and it is the property owner's
 2499 | obligation to obtain the necessary information from the
 2500 | applicable governmental officials.

2501 | Section 53. Paragraph (d) of subsection (3) of section
 2502 | 194.011, Florida Statutes, is amended to read:

2503 | 194.011 Assessment notice; objections to assessments.--

2504 | (3) A petition to the value adjustment board must be in
 2505 | substantially the form prescribed by the department.

2506 | Notwithstanding s. 195.022, a county officer may not refuse to
 2507 | accept a form provided by the department for this purpose if the
 2508 | taxpayer chooses to use it. A petition to the value adjustment
 2509 | board shall describe the property by parcel number and shall be
 2510 | filed as follows:

2511 | (d) The petition may be filed, as to valuation issues, at
 2512 | any time during the taxable year on or before the 25th day
 2513 | following the mailing of notice by the property appraiser as
 2514 | provided in subsection (1). With respect to an issue involving
 2515 | the denial of an exemption, an agricultural or high-water
 2516 | recharge classification application, an application for
 2517 | classification as historic property used for commercial or
 2518 | certain nonprofit purposes, or a deferral, the petition must be
 2519 | filed at any time during the taxable year on or before the 30th
 2520 | day following the mailing of the notice by the property

2521 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
 2522 196.193 or notice by the tax collector under s. 197.2425
 2523 ~~197.253~~.

2524 Section 54. Subsection (1) of section 194.013, Florida
 2525 Statutes, is amended to read:

2526 194.013 Filing fees for petitions; disposition; waiver.--

2527 (1) If so required by resolution of the value adjustment
 2528 board, a petition filed pursuant to s. 194.011 shall be
 2529 accompanied by a filing fee to be paid to the clerk of the value
 2530 adjustment board in an amount determined by the board not to
 2531 exceed \$15 for each separate parcel of property, real or
 2532 personal, covered by the petition and subject to appeal.
 2533 However, no such filing fee may be required with respect to an
 2534 appeal from the disapproval of homestead exemption under s.
 2535 196.151 or from the denial of tax deferral under s. 197.2425
 2536 ~~197.253~~. Only a single filing fee shall be charged under this
 2537 section as to any particular parcel of property despite the
 2538 existence of multiple issues and hearings pertaining to such
 2539 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
 2540 or (f), a single filing fee shall be charged. Such fee shall be
 2541 calculated as the cost of the special magistrate for the time
 2542 involved in hearing the joint petition and shall not exceed \$5
 2543 per parcel. Said fee is to be proportionately paid by affected
 2544 parcel owners.

2545 Section 55. Subsection (12) of section 196.011, Florida
 2546 Statutes, is amended to read:

2547 196.011 Annual application required for exemption.--

2548 (12) Notwithstanding subsection (1), when the owner of

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2549 | property otherwise entitled to a religious exemption from ad
 2550 | valorem taxation fails to timely file an application for
 2551 | exemption, and because of a misidentification of property
 2552 | ownership on the property tax roll the owner is not properly
 2553 | notified of the tax obligation by the property appraiser and the
 2554 | tax collector, the owner of the property may file an application
 2555 | for exemption with the property appraiser. The property
 2556 | appraiser must consider the application, and if he or she
 2557 | determines the owner of the property would have been entitled to
 2558 | the exemption had the property owner timely applied, the
 2559 | property appraiser must grant the exemption. Any taxes assessed
 2560 | on such property shall be canceled, and if paid, refunded. Any
 2561 | tax certificates outstanding on such property shall be canceled
 2562 | and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2563 | Section 56. Section 197.603, Florida Statutes, is created
 2564 | to read:

2565 | 197.603 Declaration of legislative findings and
 2566 | intent.--The legislature finds that the state has a strong
 2567 | interest in ensuring due process and public confidence in the
 2568 | uniform, fair, efficient, and accountable collection of property
 2569 | taxes by county tax collectors. The Legislature intends that the
 2570 | property tax collection authorized by this chapter under s.
 2571 | 9(a), Art. VII of the State Constitution be free from the
 2572 | influence or the appearance of influence of the local
 2573 | governments who levy property taxes and receive property tax
 2574 | revenues.

2575 | Section 57. Sections 197.202, 197.242, 197.304, 197.3041,
 2576 | 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,

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2577 | 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2578 | 197.3077, 197.3078, and 197.3079, Florida Statutes, are
2579 | repealed.

2580 | Section 58. This act shall take effect July 1, 2009.