

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~~



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~~;~~  
 625 application.--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

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

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

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,

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

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



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 code enforcement liens shall survive as to principal  
 2247 amount and interest, if applicable, costs incurred for repair or  
 2248 maintenance activities, costs incurred in enforcing municipal or  
 2249 county codes, and a penalty in an amount not to exceed the  
 2250 principal amount or the costs incurred for repair or maintenance  
 2251 activities and the costs incurred in enforcing municipal or  
 2252 county codes, and only if such liens are recorded in the public  
 2253 records of the county prior to the tax deed sale. The charges by  
 2254 the clerk shall be as provided in s. 28.24. Tax deeds issued to  
 2255 a purchaser of property land for delinquent taxes must ~~shall~~ be  
 2256 in the form prescribed by the department. All deeds issued  
 2257 pursuant to this section are ~~shall be~~ prima facie evidence of  
 2258 the regularity of all proceedings from the valuation of the  
 2259 property lands to the issuance of the deed, inclusive.

2260 Section 51. Subsection (2) of section 197.582, Florida  
 2261 Statutes, is amended to read:

2262 197.582 Disbursement of proceeds of sale.--

2263 (2) If the property is purchased for an amount in excess  
 2264 of the statutory bid of the certificateholder, the excess shall  
 2265 be paid over and disbursed by the clerk. If the property  
 2266 purchased is homestead property and the statutory bid includes  
 2267 an amount equal to at least one-half of the just assessed value  
 2268 of the homestead, that amount shall be treated as excess and

2269 distributed in the same manner. The clerk shall distribute the  
 2270 excess to the governmental units for the payment of any lien of  
 2271 record held by a governmental unit against the property,  
 2272 including any tax certificates not incorporated in the tax deed  
 2273 application and omitted taxes, if any. If ~~In the event~~ the  
 2274 excess is not sufficient to pay all of such liens in full, the  
 2275 excess shall ~~then~~ be paid to each governmental unit pro rata.  
 2276 If, after all liens ~~of record~~ of the governmental units ~~upon the~~  
 2277 ~~property~~ are paid in full, there remains a balance of  
 2278 undistributed funds, the balance ~~of the purchase price~~ shall be  
 2279 retained by the clerk for the benefit of ~~the~~ persons described  
 2280 in s. 197.522(1) (a), except those persons described in s.  
 2281 197.502(4) (h), as their interests may appear. The clerk shall  
 2282 mail notices to such persons notifying them of the funds held  
 2283 for their benefit. Any service charges, at the ~~same~~ rate ~~as~~  
 2284 prescribed in s. 28.24(10), and costs of mailing notices shall  
 2285 be paid out of the excess balance held by the clerk. Excess  
 2286 proceeds shall be held and disbursed in the same manner as  
 2287 unclaimed redemption moneys in s. 197.473. If ~~In the event~~  
 2288 excess proceeds are not sufficient to cover the service charges  
 2289 and mailing costs, the clerk shall receive the total amount of  
 2290 excess proceeds as a service charge.

2291 Section 52. Section 192.0105, Florida Statutes, is amended  
 2292 to read

2293 192.0105 Taxpayer rights.--There is created a Florida  
 2294 Taxpayer's Bill of Rights for property taxes and assessments to  
 2295 guarantee that the rights, privacy, and property of the  
 2296 taxpayers of this state are adequately safeguarded and protected

2297 during tax levy, assessment, collection, and enforcement  
 2298 processes administered under the revenue laws of this state. The  
 2299 Taxpayer's Bill of Rights compiles, in one document, brief but  
 2300 comprehensive statements that summarize the rights and  
 2301 obligations of the property appraisers, tax collectors, clerks  
 2302 of the court, local governing boards, the Department of Revenue,  
 2303 and taxpayers. Additional rights afforded to payors of taxes and  
 2304 assessments imposed under the revenue laws of this state are  
 2305 provided in s. 213.015. The rights afforded taxpayers to assure  
 2306 that their privacy and property are safeguarded and protected  
 2307 during tax levy, assessment, and collection are available only  
 2308 insofar as they are implemented in other parts of the Florida  
 2309 Statutes or rules of the Department of Revenue. The rights so  
 2310 guaranteed to state taxpayers in the Florida Statutes and the  
 2311 departmental rules include:

2312 (1) THE RIGHT TO KNOW.--

2313 (a) The right to be sent a ~~mailed~~ notice of proposed  
 2314 property taxes and proposed or adopted non-ad valorem  
 2315 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
 2316 (13)(a), and 200.069). The notice must also inform the taxpayer  
 2317 that the final tax bill may contain additional non-ad valorem  
 2318 assessments (see s. 200.069(10)).

2319 (b) The right to notification of a public hearing on each  
 2320 taxing authority's tentative budget and proposed millage rate  
 2321 and advertisement of a public hearing to finalize the budget and  
 2322 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2323 (c) The right to advertised notice of the amount by which  
 2324 the tentatively adopted millage rate results in taxes that

2325 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
 2326 The right to notification ~~by first-class mail~~ of a comparison of  
 2327 the amount of the taxes to be levied from the proposed millage  
 2328 rate under the tentative budget change, compared to the previous  
 2329 year's taxes, and also compared to the taxes that would be  
 2330 levied if no budget change is made (see ss. 200.065(2)(b) and  
 2331 200.069(2), (3), (4), and (9)).

2332 (d) The right that the adopted millage rate will not  
 2333 exceed the tentatively adopted millage rate. If the tentative  
 2334 rate exceeds the proposed rate, each taxpayer shall be sent a  
 2335 ~~mailed~~ notice comparing his or her taxes under the tentatively  
 2336 adopted millage rate to the taxes under the previously proposed  
 2337 rate, before a hearing to finalize the budget and adopt millage  
 2338 (see s. 200.065(2)(d)).

2339 (e) The right to be sent notice ~~by first-class mail~~ of a  
 2340 non-ad valorem assessment hearing at least 20 days before the  
 2341 hearing with pertinent information, including the total amount  
 2342 to be levied against each parcel. All affected property owners  
 2343 have the right to appear at the hearing and to file written  
 2344 objections with the local governing board (see s. 197.3632(4)(b)  
 2345 and (c) and (10)(b)2.b.).

2346 (f) The right of an exemption recipient to be sent a  
 2347 renewal application for that exemption, the right to a receipt  
 2348 for homestead exemption claim when filed, and the right to  
 2349 notice of denial of the exemption (see ss. 196.011(6),  
 2350 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2351 (g) The right, on property determined not to have been  
 2352 entitled to homestead exemption in a prior year, to notice of

2353 | intent from the property appraiser to record notice of tax lien  
 2354 | and the right to pay tax, penalty, and interest before a tax  
 2355 | lien is recorded for any prior year (see s. 196.161(1)(b)).

2356 |       (h) The right to be informed during the tax collection  
 2357 | process, including: notice of tax due; notice of back taxes;  
 2358 | notice of late taxes and assessments and consequences of  
 2359 | nonpayment; opportunity to pay estimated taxes and non-ad  
 2360 | valorem assessments when the tax roll will not be certified in  
 2361 | time; notice when interest begins to accrue on delinquent  
 2362 | provisional taxes; notice of the right to prepay estimated taxes  
 2363 | by installment; a statement of the taxpayer's estimated tax  
 2364 | liability for use in making installment payments; and notice of  
 2365 | right to defer taxes and non-ad valorem assessments on homestead  
 2366 | property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),  
 2367 | 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),  
 2368 | 193.1145(10)(a), and 197.254(1)). A taxpayer is deemed to have  
 2369 | waived the right to know if the taxpayer fails to provide  
 2370 | current contact information to the county property appraiser and  
 2371 | tax collector. Notwithstanding the right to information  
 2372 | contained within this section, the provisions of s. 197.122  
 2373 | apply and the property owner has the obligation to obtain the  
 2374 | necessary information from applicable governmental officials.

2375 |       (i) The right to an advertisement in a newspaper listing  
 2376 | names of taxpayers who are delinquent in paying tangible  
 2377 | personal property taxes, with amounts due, and giving notice  
 2378 | that interest is accruing at 18 percent and that, unless taxes  
 2379 | are paid, warrants will be issued, prior to petition made with  
 2380 | the circuit court for an order to seize and sell property (see

2381 s. 197.402(2)).

2382 (j) The right to be sent a ~~mailed~~ notice when a petition  
 2383 has been filed with the court for an order to seize and sell  
 2384 property and the right to be mailed notice, and to be served  
 2385 notice by the sheriff, before the date of sale, that application  
 2386 for tax deed has been made and property will be sold unless back  
 2387 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and  
 2388 197.522(1)(a) and (2)).

2389 (k) The right to have certain taxes and special  
 2390 assessments levied by special districts individually stated on  
 2391 the "Notice of Proposed Property Taxes and Proposed or Adopted  
 2392 Non-Ad Valorem Assessments" (see s. 200.069).

2393 (2) THE RIGHT TO DUE PROCESS.--

2394 (a) The right to an informal conference with the property  
 2395 appraiser to present facts the taxpayer considers to support  
 2396 changing the assessment and to have the property appraiser  
 2397 present facts supportive of the assessment upon proper request  
 2398 of any taxpayer who objects to the assessment placed on his or  
 2399 her property (see s. 194.011(2)).

2400 (b) The right to petition the value adjustment board over  
 2401 objections to assessments, denial of exemption, denial of  
 2402 agricultural classification, denial of historic classification,  
 2403 denial of high-water recharge classification, disapproval of tax  
 2404 deferral, and any penalties on deferred taxes imposed for  
 2405 incorrect information willfully filed. Payment of estimated  
 2406 taxes does not preclude the right of the taxpayer to challenge  
 2407 his or her assessment (see ss. 194.011(3), 196.011(6) and  
 2408 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),

2409 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2410 (c) The right to file a petition for exemption or  
 2411 agricultural classification with the value adjustment board when  
 2412 an application deadline is missed, upon demonstration of  
 2413 particular extenuating circumstances for filing late (see ss.  
 2414 193.461(3)(a) and 196.011(1), (7), (8), and (9)(d)).

2415 (d) The right to prior notice of the value adjustment  
 2416 board's hearing date and the right to the hearing within 4 hours  
 2417 of scheduled time (see s. 194.032(2)).

2418 (e) The right to notice of date of certification of tax  
 2419 rolls and receipt of property record card if requested (see ss.  
 2420 193.122(2) and (3) and 194.032(2)).

2421 (f) The right, in value adjustment board proceedings, to  
 2422 have all evidence presented and considered at a public hearing  
 2423 at the scheduled time, to be represented by an attorney or  
 2424 agent, to have witnesses sworn and cross-examined, and to  
 2425 examine property appraisers or evaluators employed by the board  
 2426 who present testimony (see ss. 194.034(1)(a) and (c) and (4),  
 2427 and 194.035(2)).

2428 (g) The right to be sent ~~mailed~~ a timely written decision  
 2429 by the value adjustment board containing findings of fact and  
 2430 conclusions of law and reasons for upholding or overturning the  
 2431 determination of the property appraiser, and the right to  
 2432 advertised notice of all board actions, including appropriate  
 2433 narrative and column descriptions, in brief and nontechnical  
 2434 language (see ss. 194.034(2) and 194.037(3)).

2435 (h) The right at a public hearing on non-ad valorem  
 2436 assessments or municipal special assessments to provide written

2437 objections and to provide testimony to the local governing board  
 2438 (see ss. 197.3632(4)(c) and 170.08).

2439 (i) The right to bring action in circuit court to contest  
 2440 a tax assessment or appeal value adjustment board decisions to  
 2441 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
 2442 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2443 (3) THE RIGHT TO REDRESS.--

2444 (a) The right to discounts for early payment on all taxes  
 2445 and non-ad valorem assessments collected by the tax collector,  
 2446 the right to pay installment payments with discounts, and the  
 2447 right to pay delinquent personal property taxes under an  
 2448 installment payment program when implemented by the county tax  
 2449 collector (see ss. 197.162, 197.3632(8) and (10)(b)3.,  
 2450 197.222(1), and 197.4155).

2451 (b) The right, upon filing a challenge in circuit court  
 2452 and paying taxes admitted in good faith to be owing, to be  
 2453 issued a receipt and have suspended all procedures for the  
 2454 collection of taxes until the final disposition of the action  
 2455 (see s. 194.171(3)).

2456 (c) The right to have penalties reduced or waived upon a  
 2457 showing of good cause when a return is not intentionally filed  
 2458 late, and the right to pay interest at a reduced rate if the  
 2459 court finds that the amount of tax owed by the taxpayer is  
 2460 greater than the amount the taxpayer has in good faith admitted  
 2461 and paid (see ss. 193.072(4) and 194.192(2)).

2462 (d) The right to a refund when overpayment of taxes has  
 2463 been made under specified circumstances (see ss. 193.1145(8)(e)  
 2464 and 197.182(1)).



2465 (e) The right to an extension to file a tangible personal  
 2466 property tax return upon making proper and timely request (see  
 2467 s. 193.063).

2468 (f) The right to redeem real property and redeem tax  
 2469 certificates at any time before full payment for a tax deed is  
 2470 made to the clerk of the court, including documentary stamps and  
 2471 recording fees issued, and the right to have tax certificates  
 2472 canceled if sold where taxes had been paid or if other error  
 2473 makes it void or correctable. Property owners have the right to  
 2474 be free from contact by a certificateholder for 2 years after  
 2475 April 1 of the year the tax certificate is issued (see ss.  
 2476 197.432(13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and  
 2477 197.472(1) and (7)).

2478 (g) The right of the taxpayer, property appraiser, tax  
 2479 collector, or the department, as the prevailing party in a  
 2480 judicial or administrative action brought or maintained without  
 2481 the support of justiciable issues of fact or law, to recover all  
 2482 costs of the administrative or judicial action, including  
 2483 reasonable attorney's fees, and of the department and the  
 2484 taxpayer to settle such claims through negotiations (see ss.  
 2485 57.105 and 57.111).

2486 (4) THE RIGHT TO CONFIDENTIALITY.--

2487 (a) The right to have information kept confidential,  
 2488 including federal tax information, ad valorem tax returns,  
 2489 social security numbers, all financial records produced by the  
 2490 taxpayer, Form DR-219 returns for documentary stamp tax  
 2491 information, and sworn statements of gross income, copies of  
 2492 federal income tax returns for the prior year, wage and earnings

2493 statements (W-2 forms), and other documents (see ss. 192.105,  
 2494 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2495 (b) The right to limiting access to a taxpayer's records  
 2496 by a property appraiser, the Department of Revenue, and the  
 2497 Auditor General only to those instances in which it is  
 2498 determined that such records are necessary to determine either  
 2499 the classification or the value of taxable nonhomestead property  
 2500 (see s. 195.027(3)).

2501  
 2502 Notwithstanding the right to information contained in this  
 2503 section, s. 197.122 applies and it is the property owner's  
 2504 obligation to obtain the necessary information from the  
 2505 applicable governmental officials.

2506 Section 53. Paragraph (d) of subsection (3) of section  
 2507 194.011, Florida Statutes, is amended to read:

2508 194.011 Assessment notice; objections to assessments.--

2509 (3) A petition to the value adjustment board must be in  
 2510 substantially the form prescribed by the department.

2511 Notwithstanding s. 195.022, a county officer may not refuse to  
 2512 accept a form provided by the department for this purpose if the  
 2513 taxpayer chooses to use it. A petition to the value adjustment  
 2514 board shall describe the property by parcel number and shall be  
 2515 filed as follows:

2516 (d) The petition may be filed, as to valuation issues, at  
 2517 any time during the taxable year on or before the 25th day  
 2518 following the mailing of notice by the property appraiser as  
 2519 provided in subsection (1). With respect to an issue involving  
 2520 the denial of an exemption, an agricultural or high-water

2521 recharge classification application, an application for  
 2522 classification as historic property used for commercial or  
 2523 certain nonprofit purposes, or a deferral, the petition must be  
 2524 filed at any time during the taxable year on or before the 30th  
 2525 day following the mailing of the notice by the property  
 2526 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
 2527 196.193 or notice by the tax collector under s. 197.2425  
 2528 ~~197.253~~.

2529 Section 54. Subsection (1) of section 194.013, Florida  
 2530 Statutes, is amended to read:

2531 194.013 Filing fees for petitions; disposition; waiver.--

2532 (1) If so required by resolution of the value adjustment  
 2533 board, a petition filed pursuant to s. 194.011 shall be  
 2534 accompanied by a filing fee to be paid to the clerk of the value  
 2535 adjustment board in an amount determined by the board not to  
 2536 exceed \$15 for each separate parcel of property, real or  
 2537 personal, covered by the petition and subject to appeal.  
 2538 However, no such filing fee may be required with respect to an  
 2539 appeal from the disapproval of homestead exemption under s.  
 2540 196.151 or from the denial of tax deferral under s. 197.2425  
 2541 ~~197.253~~. Only a single filing fee shall be charged under this  
 2542 section as to any particular parcel of property despite the  
 2543 existence of multiple issues and hearings pertaining to such  
 2544 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)  
 2545 or (f), a single filing fee shall be charged. Such fee shall be  
 2546 calculated as the cost of the special magistrate for the time  
 2547 involved in hearing the joint petition and shall not exceed \$5  
 2548 per parcel. Said fee is to be proportionately paid by affected

2549 parcel owners.

2550 Section 55. Subsection (12) of section 196.011, Florida  
 2551 Statutes, is amended to read:

2552 196.011 Annual application required for exemption.--

2553 (12) Notwithstanding subsection (1), when the owner of  
 2554 property otherwise entitled to a religious exemption from ad  
 2555 valorem taxation fails to timely file an application for  
 2556 exemption, and because of a misidentification of property  
 2557 ownership on the property tax roll the owner is not properly  
 2558 notified of the tax obligation by the property appraiser and the  
 2559 tax collector, the owner of the property may file an application  
 2560 for exemption with the property appraiser. The property  
 2561 appraiser must consider the application, and if he or she  
 2562 determines the owner of the property would have been entitled to  
 2563 the exemption had the property owner timely applied, the  
 2564 property appraiser must grant the exemption. Any taxes assessed  
 2565 on such property shall be canceled, and if paid, refunded. Any  
 2566 tax certificates outstanding on such property shall be canceled  
 2567 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2568 Section 56. Section 197.603, Florida Statutes, is created  
 2569 to read:

2570 197.603 Declaration of legislative findings and  
 2571 intent.--The legislature finds that the state has a strong  
 2572 interest in ensuring due process and public confidence in the  
 2573 uniform, fair, efficient, and accountable collection of property  
 2574 taxes by county tax collectors. The Legislature intends that the  
 2575 property tax collection authorized by this chapter under s.  
 2576 9(a), Art. VII of the State Constitution be free from the

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2577 influence or the appearance of influence of the local  
2578 governments who levy property taxes and receive property tax  
2579 revenues.

2580 Section 57. Sections 197.202, 197.242, 197.304, 197.3041,  
2581 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
2582 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2583 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
2584 repealed.

2585 Section 58. This act shall take effect July 1, 2009.