

29 certificates, tax deeds, tax sales, and proceedings
 30 involving the validity of a tax deed; amending s. 197.502,
 31 F.S.; revising provisions relating to applications for tax
 32 deeds; providing notice requirements; providing payment
 33 requirements; authorizing the tax collector to charge a
 34 fee to cover the costs to the tax collector for electronic
 35 tax deed programs or services; authorizing the tax
 36 collector to charge the county a fee for tax deed
 37 applications; revising conditions for the escheat of
 38 property to a county; amending s. 197.542, F.S.; limiting
 39 the circumstances under which a tax deed sale may be
 40 canceled; amending s. 197.522, F.S.; providing notice
 41 requirements for the sale of homestead property due to
 42 nonpayment of taxes; creating s. 197.146, F.S.;

43 authorizing tax collectors to issue certificates of
 44 correction to tax rolls and outstanding delinquent taxes
 45 for uncollectable personal property accounts; requiring
 46 the tax collector to notify the property appraiser;
 47 providing construction; creating ss. 197.2421 and
 48 197.2423, F.S., transferring, renumbering, and amending
 49 ss. 197.253, 197.303, and 197.3071, F.S., and amending ss.
 50 197.243, 197.252, 197.254, 197.262, 197.263, 197.272,
 51 197.282, 197.292, 197.301, and 197.312, F.S.; revising,
 52 updating, and consolidating provisions of ch. 197, F.S.,
 53 relating to deferral of tax payments for real property,
 54 homestead property, recreational and commercial working
 55 waterfront property, and affordable rental property;
 56 creating s. 197.4725, F.S.; providing authorization and

57 requirements for purchase of county-held tax certificates;
58 specifying required amounts to be paid; providing for
59 fees; providing for electronic services; amending s.
60 192.0105, F.S.; providing conditions under which a
61 taxpayer is deemed to have waived a right to know;
62 providing that the right to a discount for the early
63 payment of taxes does not apply to certain partial
64 payments of taxes; revising a provision for a taxpayer's
65 right to redeem real property and tax certificates;
66 revising a provision that a property owner may not be
67 contacted by the holder of a tax certificate for 2 years
68 following the date the certificate is issued; providing
69 that s. 197.122, F.S., applies in certain circumstances;
70 providing for the obligation of the property owner to
71 obtain certain information; correcting cross-references;
72 amending ss. 194.011, 194.013, and 196.011, F.S.;
73 correcting cross-references; creating s. 197.603, F.S.;
74 providing legislative intent; repealing s. 197.202, F.S.,
75 relating to destruction of 20-year-old tax receipts;
76 repealing s. 197.242, F.S., relating to a short title;
77 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,
78 197.3044, 197.3045, 197.3046, 197.3047, 197.307, 197.3072,
79 197.3073, 197.3074, 197.3075, 197.3076, 197.3077,
80 197.3078, and 197.3079, F.S., relating to deferrals of tax
81 payments; providing an effective date.

82
83 Be It Enacted by the Legislature of the State of Florida:
84

85 Section 1. Section 95.051, Florida Statutes, is amended to
 86 read:

87 95.051 When limitations tolled.—

88 (1) The running of the time under any statute of
 89 limitations except ss. 95.281, 95.35, and 95.36 is tolled by:

90 (a) Absence from the state of the person to be sued.

91 (b) Use by the person to be sued of a false name that is
 92 unknown to the person entitled to sue so that process cannot be
 93 served on the person to be sued.

94 (c) Concealment in the state of the person to be sued so
 95 that process cannot be served on him or her.

96 (d) The adjudicated incapacity, before the cause of action
 97 accrued, of the person entitled to sue. In any event, the action
 98 must be begun within 7 years after the act, event, or occurrence
 99 giving rise to the cause of action.

100 (e) Voluntary payments by the alleged father of the child
 101 in paternity actions during the time of the payments.

102 (f) The payment of any part of the principal or interest
 103 of any obligation or liability founded on a written instrument.

104 (g) The pendency of any arbitral proceeding pertaining to
 105 a dispute that is the subject of the action.

106 (h) The period of an intervening bankruptcy in a
 107 proceeding or process under chapter 197.

108 (i) ~~(h)~~ The minority or previously adjudicated incapacity
 109 of the person entitled to sue during any period of time in which
 110 a parent, guardian, or guardian ad litem does not exist, has an
 111 interest adverse to the minor or incapacitated person, or is
 112 adjudicated to be incapacitated to sue; except with respect to

113 the statute of limitations for a claim for medical malpractice
 114 as provided in s. 95.11. In any event, the action must be begun
 115 within 7 years after the act, event, or occurrence giving rise
 116 to the cause of action.

117
 118 Paragraphs (a)-(c) shall not apply if service of process or
 119 service by publication can be made in a manner sufficient to
 120 confer jurisdiction to grant the relief sought. This section
 121 shall not be construed to limit the ability of any person to
 122 initiate an action within 30 days of the lifting of an automatic
 123 stay issued in a bankruptcy action as is provided in 11 U.S.C.
 124 s. 108(c).

125 (2) No disability or other reason shall toll the running
 126 of any statute of limitations except those specified in this
 127 section, s. 95.091, the Florida Probate Code, or the Florida
 128 Guardianship Law.

129 Section 2. Subsection (2) of section 193.023, Florida
 130 Statutes, is amended to read:

131 193.023 Duties of the property appraiser in making
 132 assessments.—

133 (2) In making his or her assessment of the value of real
 134 property, the property appraiser is required to physically
 135 inspect the property at least once every 5 years. Where
 136 geographically suitable, and at the discretion of the property
 137 appraiser, the property appraiser may use image technology in
 138 lieu of physical inspection to ensure that the tax roll meets
 139 all the requirements of law. The Department of Revenue shall
 140 establish minimum standards for the use of image technology

141 consistent with standards developed by professionally recognized
 142 sources for mass appraisal of real property. However, the
 143 property appraiser shall physically inspect any parcel of
 144 taxable real property upon the request of the taxpayer,
 145 certificateholder, or owner.

146 Section 3. Subsection (7) of section 196.1995, Florida
 147 Statutes, is amended to read:

148 196.1995 Economic development ad valorem tax exemption.—

149 (7) The authority to grant exemptions under this section
 150 expires ~~will expire~~ 10 years after the date such authority was
 151 approved in an election, but such authority may be renewed for
 152 subsequent another 10-year periods if each 10-year renewal is
 153 approved ~~period~~ in a referendum called and held pursuant to this
 154 section.

155 Section 4. Section 197.102, Florida Statutes, is amended
 156 to read:

157 197.102 Definitions.—

158 (1) As used in this chapter, the following definitions
 159 apply, unless the context clearly requires otherwise:

160 (a) "Awarded" means the time when the tax collector or a
 161 designee determines and announces verbally or through the
 162 closing of the bid process in an electronic auction that a buyer
 163 has placed the winning bid at a tax certificate sale.

164 (b) ~~(1)~~ "Department," unless otherwise specified, means the
 165 Department of Revenue.

166 (c) ~~(2)~~ "Omitted taxes" means those taxes which have not
 167 been extended on the tax roll against a parcel of property after
 168 the property has been placed upon the list of lands available

169 for taxes pursuant to s. 197.502.

170 (d) "Proxy bidding" means a method of bidding by which a
 171 bidder authorizes an agent, whether an individual or an
 172 electronic agent, to place bids on his or her behalf.

173 (e) "Random number generator" means a computational device
 174 that generates a sequence of numbers that lack any pattern and
 175 is used to resolve a tie when multiple bidders have bid the same
 176 lowest amount by assigning a number to each of the tied bidders
 177 and randomly determining which one of those numbers is the
 178 winner.

179 (f) ~~(3)~~ "Tax certificate" means a paper or electronic legal
 180 document, representing unpaid delinquent real property taxes,
 181 non-ad valorem assessments, including special assessments,
 182 interest, and related costs and charges, issued in accordance
 183 with this chapter against a specific parcel of real property and
 184 becoming a first lien thereon, superior to all other liens,
 185 except as provided by s. 197.573(2).

186 (g) ~~(4)~~ "Tax notice" means the paper or electronic tax bill
 187 sent to taxpayers for payment of any taxes or special
 188 assessments collected pursuant to this chapter, or the bill sent
 189 to taxpayers for payment of the total of ad valorem taxes and
 190 non-ad valorem assessments collected pursuant to s. 197.3632.

191 (h) ~~(5)~~ "Tax receipt" means the paid tax notice.

192 (i) ~~(6)~~ "Tax rolls" and "assessment rolls" are synonymous
 193 and mean the rolls prepared by the property appraiser pursuant
 194 to chapter 193 and certified pursuant to s. 193.122.

195 (2) ~~(7)~~ ~~If when~~ a local government uses the method ~~set~~
 196 ~~forth~~ in s. 197.3632 to levy, collect, or enforce a non-ad

197 valorem assessment, the following definitions ~~shall~~ apply:

198 (a) "Ad valorem tax roll" means the roll prepared by the
 199 property appraiser and certified to the tax collector for
 200 collection.

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

204 Section 5. Section 197.122, Florida Statutes, is amended
 205 to read:

206 197.122 Lien of taxes; ~~dates~~; application.-

207 (1) All taxes imposed pursuant to the State Constitution
 208 and laws of this state shall be a first lien, superior to all
 209 other liens, on any property against which the taxes have been
 210 assessed and shall continue in full force from January 1 of the
 211 year the taxes were levied until discharged by payment or until
 212 barred under chapter 95. If ~~All personal property tax liens, to~~
 213 ~~the extent that~~ the property to which the lien applies cannot be
 214 located in the county or ~~to the extent that~~ the sale of the
 215 property is insufficient to pay all delinquent taxes, interest,
 216 fees, and costs due, a personal property tax lien shall apply ~~be~~
 217 ~~liens~~ against all other personal property of the taxpayer in the
 218 county. However, a lien ~~such liens~~ against other personal
 219 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
 220 has been sold, and is ~~such liens~~ against other personal property
 221 ~~shall be~~ subordinate to any valid prior or subsequent liens
 222 against such other property. An ~~No~~ act of omission or commission
 223 on the part of a ~~any~~ property appraiser, tax collector, board of
 224 county commissioners, clerk of the circuit court, or county

225 | comptroller, or their deputies or assistants, or newspaper in
 226 | which an ~~any~~ advertisement of sale may be published does not
 227 | ~~shall operate to~~ defeat the payment of taxes, interest, fees,
 228 | and costs due and; ~~but any acts of omission or commission~~ may be
 229 | corrected at any time by the ~~officer or~~ party responsible ~~for~~
 230 | ~~them~~ in the same ~~like~~ manner as provided by law for performing
 231 | acts in the first place. Amounts, ~~and when~~ so corrected ~~they~~
 232 | shall be considered ~~construed as~~ valid ab initio and do not
 233 | ~~shall in no way affect any process by law for the enforcement of~~
 234 | the collection of the ~~any~~ tax. All owners of property are ~~shall~~
 235 | ~~be~~ held to know that taxes are due and payable annually and are
 236 | responsible for ~~charged with the duty of~~ ascertaining the amount
 237 | of current and delinquent taxes and paying them before April 1
 238 | of the year following the year in which taxes are assessed. A ~~No~~
 239 | sale or conveyance of real or personal property for nonpayment
 240 | of taxes may not ~~shall~~ be held invalid except upon proof that:
 241 | (a) The property was not subject to taxation;
 242 | (b) The taxes were ~~had been~~ paid before the sale of
 243 | personal property; or
 244 | (c) The real property was ~~had been~~ redeemed before receipt
 245 | by the clerk of the court of full payment for the execution and
 246 | delivery of a deed based upon a certificate issued for
 247 | nonpayment of taxes, including all recording fees and
 248 | documentary stamps.
 249 | (2) A lien created through the sale of a tax certificate
 250 | may not be foreclosed or enforced in any manner except as
 251 | prescribed in this chapter.
 252 | (3) A property appraiser shall ~~may also~~ correct a material

253 | mistake of fact relating to an essential condition of the
 254 | subject property to reduce an assessment that ~~if to do so~~
 255 | requires only the exercise of judgment as to the effect of the
 256 | mistake of fact on the assessed or taxable value ~~of that mistake~~
 257 | ~~of fact.~~

258 | (a) As used in this subsection, the term "an essential
 259 | condition of the subject property" includes ~~means a~~
 260 | ~~characteristic of the subject parcel, including only:~~

- 261 | 1. Environmental restrictions, zoning restrictions, or
- 262 | restrictions on permissible use;
- 263 | 2. Acreage;
- 264 | 3. Wetlands or other environmental lands that are or have
- 265 | been restricted in use because of ~~such~~ environmental features;
- 266 | 4. Access to usable land;
- 267 | 5. Any characteristic of the subject parcel which
- 268 | ~~characteristic~~, in the property appraiser's opinion, caused the
- 269 | appraisal to be clearly erroneous; or
- 270 | 6. Depreciation of the property that was based on a latent
- 271 | defect of the property which existed but was not readily
- 272 | discernible by inspection on January 1, but not depreciation
- 273 | ~~resulting~~ from any other cause.

274 | (b) The material mistake of fact must ~~may~~ be corrected by
 275 | the property appraiser, in the same ~~like~~ manner as provided by
 276 | law for performing the act in the first place, only within 1
 277 | year after the approval of the tax roll pursuant to s. 193.1142.
 278 | ~~If, and, when so~~ corrected, the tax roll act becomes valid ab
 279 | initio and does not affect ~~in no way affects any process by law~~
 280 | ~~for the enforcement of~~ the collection of the any tax. If the

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281 ~~such a~~ correction results in a refund of taxes paid on the basis
 282 of an erroneous assessment included ~~contained~~ on the current
 283 year's tax roll ~~for years beginning January 1, 1999, or later,~~
 284 the property appraiser, ~~at his or her option,~~ may request that
 285 the department to pass upon the refund request pursuant to s.
 286 197.182 or may submit the correction and refund order directly
 287 to the tax collector ~~for action~~ in accordance with the notice
 288 provisions of s. 197.182(2). Corrections to tax rolls for
 289 previous ~~prior~~ years which ~~would~~ result in refunds must be made
 290 pursuant to s. 197.182.

291 Section 6. Section 197.123, Florida Statutes, is amended
 292 to read:

293 197.123 ~~Correcting~~ Erroneous returns; notification of
 294 property appraiser.—If a ~~any~~ tax collector has reason to believe
 295 that a ~~any~~ taxpayer has filed an erroneous or incomplete
 296 statement of her or his personal property or has not disclosed
 297 ~~returned the full amount of all~~ of her or his property subject
 298 to taxation, the collector must ~~shall~~ notify the property
 299 appraiser of the erroneous or incomplete statement.

300 Section 7. Section 197.146, Florida Statutes, is created
 301 to read:

302 197.146 Uncollectable personal property taxes; correction
 303 of tax roll.—A tax collector who determines that a tangible
 304 personal property account is uncollectable may issue a
 305 certificate of correction for the current tax roll and any prior
 306 tax rolls. The tax collector shall notify the property appraiser
 307 that the account is invalid, and the assessment may not be
 308 certified for a future tax roll. An uncollectable account

309 includes, but is not limited to, an account on property that was
 310 originally assessed but cannot be found to seize and sell for
 311 the payment of taxes and includes other personal property of the
 312 owner as identified pursuant to s. 197.413(8) and (9).

313 Section 8. Section 197.162, Florida Statutes, is amended
 314 to read:

315 197.162 Tax discount payment periods ~~Discounts; amount and~~
 316 ~~time.~~

317 (1) For ~~On~~ all taxes assessed on the county tax rolls and
 318 collected by the county tax collector, discounts for payments
 319 made before delinquency ~~early payment thereof~~ shall be at the
 320 rate of 4 percent in the month of November or at any time within
 321 30 days after the sending ~~mailing~~ of the original tax notice; 3
 322 percent in the following month of December; 2 percent in the
 323 following month of January; 1 percent in the following month of
 324 February; and zero percent in the following month of March or
 325 within 30 days prior to the date of delinquency if the date of
 326 delinquency is after April 1.

327 (2) If ~~When~~ a taxpayer makes a request to have the
 328 original tax notice corrected, the discount rate for early
 329 payment applicable at the time of the request ~~for correction is~~
 330 ~~made~~ shall apply for 30 days after the sending ~~mailing~~ of the
 331 corrected tax notice.

332 (3) A discount rate ~~shall apply at the rate~~ of 4 percent
 333 applies for 30 days after the sending ~~mailing~~ of a tax notice
 334 resulting from the action of a value adjustment board.

335 Thereafter, the regular discount periods shall apply.

336 (4) If the ~~For the purposes of this section, when a~~

337 discount period ends on a Saturday, Sunday, or legal holiday,
 338 the discount period, including the zero percent period, shall be
 339 extended to the next working day, if payment is delivered to the
 340 a designated collection office of the tax collector.

341 Section 9. Subsections (2) and (4) of section 197.172,
 342 Florida Statutes, are amended to read:

343 197.172 Interest rate; calculation and minimum.—

344 (2) The maximum rate of interest on a tax certificate is
 345 ~~shall be~~ 18 percent per year. However, a tax certificate may
 346 ~~shall not bear interest and nor shall~~ the mandatory interest
 347 ~~charge~~ as provided by s. 197.472(2) may not be levied during the
 348 60-day period following ~~of time from~~ the date of delinquency,
 349 except for the 3 percent mandatory interest charged ~~charge~~ under
 350 subsection (1). ~~No tax certificate sold before March 23, 1992,~~
 351 ~~shall bear interest nor shall the mandatory charge as provided~~
 352 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
 353 ~~provided herein, except as to those tax certificates upon which~~
 354 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
 355 ~~been collected and paid.~~

356 (4) Interest shall be calculated ~~Except as provided in s.~~
 357 ~~197.262 with regard to deferred payment tax certificates,~~
 358 ~~interest to be accrued pursuant to this chapter shall be~~
 359 ~~ealeculated monthly~~ from the first day of each month.

360 Section 10. Subsections (1), (2), and (3) of section
 361 197.182, Florida Statutes, are amended to read:

362 197.182 Department of Revenue to pass upon and order
 363 refunds.—

364 (1) (a) Except as provided in paragraphs ~~paragraph~~ (b),

365 (c), and (d), the department shall pass upon and order refunds
 366 if ~~when~~ payment of taxes assessed on the county tax rolls has
 367 been made voluntarily or involuntarily under any of the
 368 following circumstances:

- 369 1. ~~When~~ An overpayment has been made.
- 370 2. ~~When~~ A payment has been made when no tax was due.
- 371 3. ~~When~~ A bona fide controversy exists between the tax
 372 collector and the taxpayer as to the liability of the taxpayer
 373 for the payment of the tax claimed to be due, the taxpayer pays
 374 the amount claimed by the tax collector to be due, and it is
 375 finally adjudged by a court of competent jurisdiction that the
 376 taxpayer was not liable for the payment of the tax or any part
 377 thereof.
- 378 4. ~~When~~ A payment for a delinquent tax has been made in
 379 error by a taxpayer to the tax collector due to application of
 380 payment to an erroneous parcel or misinformation provided by the
 381 property appraiser or tax collector and, if, within 12 ~~24~~ months
 382 after ~~of~~ the date of the erroneous payment and before ~~prior to~~
 383 any transfer of the assessed property to a third party for
 384 consideration, the party seeking a refund makes demand for
 385 reimbursement of the erroneous payment upon the owner of the
 386 property on which the taxes were erroneously paid and
 387 reimbursement of the erroneous payment is not received within 45
 388 days after such demand. The demand for reimbursement must ~~shall~~
 389 be sent by certified mail, return receipt requested, and a copy
 390 of the demand must ~~thereof shall~~ be sent to the tax collector.
 391 If the payment was made in error by the taxpayer because of an
 392 error in the tax notice sent to the taxpayer, refund must be

393 made as provided in paragraph (d) ~~subparagraph (b)2~~.

394 5. A payment for a tax that has not become delinquent, has
 395 been made in error by a taxpayer to the tax collector due to the
 396 application of the payment to an erroneous parcel or
 397 misinformation provided by the property appraiser or tax
 398 collector, and within 18 months after the date of the erroneous
 399 payment and before any transfer of the assessed property to a
 400 third party for consideration, the party seeking a refund makes
 401 a demand for reimbursement of the erroneous payment upon the
 402 owner of the property on which the taxes were erroneously paid
 403 and reimbursement of the erroneous payment is not received
 404 within 45 days after such demand. The demand for reimbursement
 405 must be sent by certified mail, return receipt requested, and a
 406 copy of the demand must be sent to the tax collector. If the
 407 payment was made in error by the taxpayer because of an error in
 408 the tax notice sent to the taxpayer, refund must be made as
 409 provided in paragraph (d).

410 ~~6.5. A~~ When any payment is ~~has been~~ made for a tax
 411 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or
 412 amended or is ~~are~~ subsequently determined to be void under s.
 413 197.443.

414 ~~(b)1. These~~ Refunds that have been ordered by a court and
 415 ~~these~~ refunds that do not result from changes made in the
 416 assessed value on a tax roll certified to the tax collector
 417 shall be made directly by the tax collector without order from
 418 the department and shall be made from undistributed funds
 419 without approval of the various taxing authorities.

420 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be

421 retained by the tax collector unless a written claim for a
422 refund is received from the taxpayer. Overpayments of more than
423 \$10 ~~over \$5~~ resulting from taxpayer error, if identified
424 ~~determined~~ within 12 months ~~the 4-year period of limitation~~,
425 shall ~~are to~~ be automatically refunded to the taxpayer. Such
426 refunds do not require approval from the department.

427 (d)2. ~~If~~ ~~When~~ a payment has been made in error by a
428 taxpayer ~~to the tax collector~~ because of an error in the tax
429 notice sent to the taxpayer, refund must be made directly by the
430 tax collector and does not require approval from the department.
431 At the request of the taxpayer, the amount paid in error may be
432 applied by the tax collector to the taxes for which the taxpayer
433 is ~~actually~~ liable.

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

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

442 (g) ~~(e)~~ If funds are available from current receipts ~~and,~~
443 subject to subsection (3) and, ~~if~~ a refund is approved, the
444 taxpayer shall ~~is entitled to~~ receive a refund within 100 days
445 after a claim for refund is made, unless the tax collector,
446 property appraiser, or department states good cause for
447 remitting the refund after that date. The time periods ~~times~~
448 stated in this paragraph and paragraphs (i) ~~(f)~~ through (l) ~~(j)~~

449 are directory and may be extended by a maximum of an additional
 450 60 days if good cause is stated.

451 (h)~~(f)~~ If the taxpayer contacts the property appraiser
 452 first, the property appraiser shall refer the taxpayer to the
 453 tax collector.

454 (i)~~(g)~~ If a correction to the roll by the property
 455 appraiser is required as a condition for the refund, the tax
 456 collector shall, within 30 days, advise the property appraiser
 457 of the taxpayer's application for a refund and forward the
 458 application to the property appraiser.

459 (j)~~(h)~~ The property appraiser has 30 days after receipt of
 460 the form from the tax collector to correct the roll if a
 461 correction is permissible by law. Within ~~After~~ the 30-day period
 462 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax
 463 collector in writing of whether ~~or not~~ the roll has been
 464 corrected and state, ~~stating~~ the reasons why the roll was
 465 corrected or not corrected.

466 (k)~~(i)~~ If the refund requires ~~is not one that can be~~
 467 ~~directly acted upon by the tax collector, for which an order~~
 468 ~~from the department is required~~, the tax collector shall forward
 469 the claim for refund to the department upon receipt of the
 470 correction from the property appraiser or 30 days after the
 471 claim for refund, whichever occurs first. This provision does
 472 not apply to corrections resulting in refunds of less than
 473 \$2,500 ~~\$400~~, which the tax collector shall make directly,
 474 without order from the department, ~~and~~ from undistributed funds,
 475 ~~and may make~~ without approval of the various taxing authorities.

476 (l)~~(j)~~ The department shall approve or deny a claim for a

477 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~
 478 ~~tax collector the claim~~ from the tax collector ~~for refund,~~
 479 unless good cause is stated for delaying the approval or denial
 480 beyond that date.

481 (m) ~~(k)~~ Subject to and after meeting the requirements of s.
 482 194.171 and this section, an action to contest a denial of
 483 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
 484 the date the tax collector sends ~~issues~~ the denial to the
 485 taxpayer, ~~which notice must be sent by certified mail, or 4~~
 486 ~~years after January 1 of the year for which the taxes were paid,~~
 487 ~~whichever is later.~~ The tax collector may send notice of the
 488 denial electronically or by postal mail. Electronic transmission
 489 may be used only with the express consent of the property owner.
 490 If the notice of denial is sent electronically and is returned
 491 as undeliverable, a second notice must be sent by postal mail.
 492 However, the original electronic transmission is the official
 493 mailing for purpose of this section.

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

497 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the
 498 department ~~it~~ shall forward a copy of its order to the tax
 499 collector who shall ~~then~~ determine the pro rata share due by
 500 each taxing authority. The tax collector shall make the refund
 501 from undistributed funds held for that taxing authority and
 502 shall identify such refund as a reduction in the next
 503 distribution. If the undistributed funds are not sufficient for
 504 the refund, the tax collector shall notify the taxing authority

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505 of the shortfall. The taxing authority shall: ~~and certify to the~~
506 ~~county, the district school board, each municipality, and the~~
507 ~~governing body of each taxing district, their pro rata shares of~~
508 ~~such refund, the reason for the refund, and the date the refund~~
509 ~~was ordered by the department.~~

510 ~~(b) The board of county commissioners, the district school~~
511 ~~board, each municipality, and the governing body of each taxing~~
512 ~~district shall comply with the order of the department in the~~
513 ~~following manner:~~

514 ~~1. Authorize the tax collector to make refund from~~
515 ~~undistributed funds held for that taxing authority by the tax~~
516 ~~collector;~~

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

520 ~~(b)3.~~ Notify the tax collector that the taxing authority
521 does not have funds currently available and provide for the
522 payment of the refund in its budget for the next ~~ensuing~~ year
523 ~~funds for the payment of the refund.~~

524 (3) A refund ordered by the department pursuant to this
525 section shall be made by the tax collector in one aggregate
526 amount composed of all the pro rata shares of the several taxing
527 authorities concerned, except that a partial refund is allowed
528 if ~~when~~ one or more of the taxing authorities concerned do not
529 have funds currently available to pay their pro rata shares of
530 the refund and this would cause an unreasonable delay in the
531 total refund. A statement by the tax collector explaining the
532 refund shall accompany the refund payment. If ~~When~~ taxes become

533 delinquent as a result of a refund pursuant to subparagraph
 534 (1)(a)5. ~~subparagraph (1)(a)4.~~ or paragraph (1)(d) subparagraph
 535 ~~(1)(b)2.~~, the tax collector shall notify the property owner that
 536 the taxes have become delinquent and that a tax certificate will
 537 be sold if the taxes are not paid within 30 days after the date
 538 of delinquency.

539 Section 11. Subsections (1), (3), and (5) of section
 540 197.222, Florida Statutes, are amended to read:

541 197.222 Prepayment of estimated tax by installment
 542 method.—

543 (1) Taxes collected pursuant to this chapter may be
 544 prepaid in installments as provided in this section. A taxpayer
 545 may elect to prepay by installments for each tax notice for with
 546 taxes estimated to be more than \$100. A taxpayer who elects to
 547 prepay ~~taxes~~ shall make payments based upon an estimated tax
 548 equal to the actual taxes levied upon the subject property in
 549 the prior year. To prepay by installments, the ~~Such~~ taxpayer
 550 must ~~shall~~ complete and file an application for each tax notice
 551 ~~to prepay such taxes by installment~~ with the tax collector on or
 552 before April 30 ~~prior to May 1~~ of the year in which the taxpayer
 553 elects to prepay the ~~taxes in installments pursuant to this~~
 554 ~~section. The application shall be made on forms supplied by the~~
 555 ~~department and provided to the taxpayer by the tax collector.~~
 556 After submission of an initial application, a taxpayer is ~~shall~~
 557 not ~~be~~ required to submit additional annual applications as long
 558 as he or she continues to elect to prepay taxes in installments
 559 ~~pursuant to this section.~~ However, if in any year the taxpayer
 560 does not so elect, reapplication is ~~shall be~~ required for a

561 subsequent election ~~to do so~~. Installment payments shall be made
 562 according to the following schedule:

563 (a) The first payment of one-quarter of the total amount
 564 of estimated taxes due must ~~shall~~ be made by ~~not later than~~ June
 565 30 of the year in which the taxes are assessed. A 6-percent
 566 discount applied against the amount of the installment shall be
 567 granted for such payment. The tax collector may accept a late
 568 payment of the first installment through July 31, and the ~~under~~
 569 ~~this paragraph within 30 days after June 30;~~ such late payment
 570 must be accompanied by a penalty of 5 percent of the amount of
 571 the installment due.

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

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

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

589 (e) ~~If For purposes of this section, when~~ an installment
 590 due date falls on a Saturday, Sunday, or legal holiday, the due
 591 date for the installment is ~~shall be~~ the next working day, if
 592 the installment payment is delivered to a designated collection
 593 office of the tax collector. Taxpayers making such payment shall
 594 be entitled to the applicable discount rate authorized in this
 595 section.

596 (3) Upon receiving a taxpayer's application for
 597 participation in the prepayment installment plan, and the tax
 598 ~~collector shall mail to the taxpayer a statement of the~~
 599 ~~taxpayer's estimated tax liability which shall be equal to the~~
 600 ~~actual taxes levied on the subject property in the preceding~~
 601 ~~year; such statement shall indicate the amount of each quarterly~~
 602 ~~installment after application of the discount rates provided in~~
 603 ~~this section, and a payment schedule, based upon the schedule~~
 604 ~~provided in this section and furnished by the department. for~~
 605 those taxpayers who participated in the prepayment installment
 606 plan ~~for~~ the previous year and who are not required to reapply,
 607 the tax collector shall send a quarterly tax notice with the
 608 discount rates provided in this section according to the payment
 609 schedule provided by the department ~~the statement shall be~~
 610 ~~mailed by June 1. During the first month that the tax roll is~~
 611 ~~open for payment of taxes, the tax collector shall mail to the~~
 612 ~~taxpayer a statement which shows the amount of the remaining~~
 613 ~~installment payments to be made after application of the~~
 614 ~~discount rates provided in this section. The postage or cost of~~
 615 electronic mailing shall be paid out of the general fund of the
 616 county, upon statement of the costs ~~thereof~~ by the tax

617 collector.

618 (5) Notice of the right to prepay taxes pursuant to this
 619 section shall be provided with the notice of taxes. ~~The Such~~
 620 notice shall inform the taxpayer of the right to prepay taxes in
 621 installments, ~~and~~ that application forms can be obtained from
 622 the tax collector, and ~~shall state~~ that reapplication is not
 623 necessary if the taxpayer participated in the prepayment
 624 installment plan for the previous year. The application forms
 625 shall be provided ~~by the department and shall be mailed~~ by the
 626 tax collector to those taxpayers requesting an application.

627 Section 12. Subsections (3) and (9) of section 197.2301,
 628 Florida Statutes, are amended to read:

629 197.2301 Payment of taxes prior to certified roll
 630 procedure.—

631 (3) Immediately upon receipt of the property appraiser's
 632 certification under subsection (2), the tax collector shall
 633 publish a notice ~~cause to be published~~ in a newspaper of general
 634 circulation in the county ~~and shall prominently post at the~~
 635 ~~courthouse door a notice~~ that the tax roll will not be certified
 636 for collection before ~~prior to~~ January 1 and that payments of
 637 estimated taxes may be made ~~will be allowed~~ by those taxpayers
 638 who submit tender payment to the collector on or before December
 639 31.

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

643 (a) If the amount of underpayment ~~or overpayment~~ is \$10 ~~\$5~~
 644 or less, ~~then~~ no additional billing ~~or refund~~ is required except

645 as determined by the tax collector.

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

651 Section 13. Section 197.2421, Florida Statutes, is created
 652 to read:

653 197.2421 Property tax deferral.-

654 (1) If a property owner applies for a property tax
 655 deferral and meets the criteria established in this chapter, the
 656 tax collector shall approve the deferral of such ad valorem
 657 taxes and non-ad valorem assessments.

658 (2) Authorized property tax deferral programs are:

659 (a) Homestead tax deferral.

660 (b) Recreational and commercial working waterfront
 661 deferral.

662 (c) Affordable rental housing deferral.

663 (3) Ad valorem taxes, non-ad valorem assessments, and
 664 interest deferred pursuant to this chapter shall constitute a
 665 priority lien and shall attach to the property in the same
 666 manner as other tax liens. Deferred taxes, assessments, and
 667 interest, however, shall be due, payable, and delinquent as
 668 provided in this chapter.

669 Section 14. Section 197.2423, Florida Statutes, is created
 670 to read:

671 197.2423 Application for property tax deferral;
 672 determination of approval or denial by tax collector.-

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

677 (2) Each applicant shall demonstrate compliance with the
 678 requirements for tax deferral.

679 (3) The application for deferral shall be made upon a form
 680 provided by the tax collector. The tax collector may require the
 681 applicant to submit other evidence and documentation deemed
 682 necessary in considering the application. The application form
 683 shall advise the applicant:

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

685 (b) Of the conditions that must be met to qualify for
 686 approval.

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

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

691 (4) Each application shall include a list of all
 692 outstanding liens on the property and the current value of each
 693 lien.

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

699 (6) The tax collector shall consider each annual
 700 application for a tax deferral within 45 days after the

701 application is filed or as soon as practicable thereafter. The
 702 tax collector shall exercise reasonable discretion based upon
 703 applicable information available under this section. A tax
 704 collector who finds that the applicant is entitled to the tax
 705 deferral shall approve the application and maintain the deferral
 706 records until the tax lien is satisfied.

707 (7) For approved deferrals, the date of receipt by the tax
 708 collector of the application for tax deferral shall be used in
 709 calculating taxes due and payable net of discounts for early
 710 payment as provided in s. 197.162.

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

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

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

718 (b) The primary mortgage financing on the property is for
 719 an amount that exceeds 70 percent of the just value of the
 720 property.

721 (10) A tax collector who finds that the applicant is not
 722 entitled to the deferral shall send a notice of disapproval
 723 within 45 days after the date the application is filed, citing
 724 the reason for disapproval. The original notice of disapproval
 725 shall be sent to the applicant and shall advise the applicant of
 726 the right to appeal the decision to the value adjustment board
 727 and shall inform the applicant of the procedure for filing such
 728 an appeal.

729 Section 15. Section 197.253, Florida Statutes, is
 730 transferred, renumbered as section 197.2425, Florida Statutes,
 731 and amended to read:

732 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral,
 733 application. ~~An appeal of a denied tax deferral must be made by~~
 734 the property owner

735 ~~(1) The application for deferral shall be made upon a form~~
 736 ~~prescribed by the department and furnished by the county tax~~
 737 ~~collector. The application form shall be signed upon oath by the~~
 738 ~~applicant before an officer authorized by the state to~~
 739 ~~administer oaths. The tax collector may, in his or her~~
 740 ~~discretion, require the applicant to submit such other evidence~~
 741 ~~and documentation as deemed necessary by the tax collector in~~
 742 ~~considering the application. The application form shall advise~~
 743 ~~the applicant of the manner in which interest is computed. Each~~
 744 ~~application form shall contain an explanation of the conditions~~
 745 ~~to be met for approval and the conditions under which deferred~~
 746 ~~taxes and interest become due, payable, and delinquent. Each~~
 747 ~~application shall clearly state that all deferrals pursuant to~~
 748 ~~this act shall constitute a lien on the applicant's homestead.~~

749 ~~(2) (a) The tax collector shall consider each annual~~
 750 ~~application for homestead tax deferral within 30 days of the day~~
 751 ~~the application is filed or as soon as practicable thereafter. A~~
 752 ~~tax collector who finds that the applicant is entitled to the~~
 753 ~~tax deferral shall approve the application and file the~~
 754 ~~application in the permanent records. A tax collector who finds~~
 755 ~~the applicant is not entitled to the deferral shall send a~~
 756 ~~notice of disapproval within 30 days of the filing of the~~

757 ~~application, giving reasons therefor to the applicant, either by~~
 758 ~~personal delivery or by registered mail to the mailing address~~
 759 ~~given by the applicant and shall make return in the manner in~~
 760 ~~which such notice was served upon the applicant upon the~~
 761 ~~original notice thereof and file among the permanent records of~~
 762 ~~the tax collector's office. The original notice of disapproval~~
 763 ~~sent to the applicant shall advise the applicant of the right to~~
 764 ~~appeal the decision of the tax collector to the value adjustment~~
 765 ~~board and shall inform the applicant of the procedure for filing~~
 766 ~~such an appeal.~~

767 ~~(b) Appeals of the decision of the tax collector to the~~
 768 ~~value adjustment board shall be in writing on a form prescribed~~
 769 ~~by the department and furnished by the tax collector. The ~~Such~~~~
 770 ~~appeal must ~~shall~~ be filed with the value adjustment board~~
 771 ~~within 30 ~~20~~ days after the notice of disapproval is sent to the~~
 772 ~~applicant ~~applicant's receipt of the notice of disapproval.~~ The~~
 773 ~~value adjustment board shall review the application and the~~
 774 ~~evidence presented to the tax collector ~~upon which the applicant~~~~
 775 ~~based his or her claim for tax deferral and, at the election of~~
 776 ~~the applicant, shall hear the applicant in person, or by agent~~
 777 ~~on the applicant's behalf, on his or her right to ~~homestead~~ tax~~
 778 ~~deferral. The value adjustment board shall reverse the decision~~
 779 ~~of the tax collector and grant a homestead tax deferral ~~to the~~~~
 780 ~~~~applicant,~~ if in its judgment the applicant is entitled to the~~
 781 ~~tax deferral ~~thereto,~~ or shall affirm the decision of the tax~~
 782 ~~collector. An ~~Such~~ action by ~~of~~ the value adjustment board is~~
 783 ~~~~shall be~~ final unless the applicant or tax collector files a de~~
 784 ~~novo proceeding for a declaratory judgment or other appropriate~~

785 proceeding in the circuit court of the county in which the
786 property is located ~~or other lienholder,~~ within 15 days after
787 ~~from~~ the date of the decision ~~disapproval of the application by~~
788 ~~the board,~~ files in the circuit court of the county in which the
789 property is located, a proceeding for a declaratory judgment ~~or~~
790 other appropriate proceeding.

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

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

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

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

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

808 Section 16. Section 197.243, Florida Statutes, is amended
809 to read:

810 197.243 Definitions relating to homestead property tax
811 deferral Act.—

812 (1) "Household" means a person or group of persons living

813 together in a room or group of rooms as a housing unit, but the
 814 term does not include persons boarding in or renting a portion
 815 of the dwelling.

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

819 Section 17. Section 197.252, Florida Statutes, is amended
 820 to read:

821 197.252 Homestead tax deferral.—

822 (1) Any person who is entitled to claim homestead tax
 823 exemption under ~~the provisions of~~ s. 196.031(1) may apply elect
 824 to defer payment of a portion of the combined total of the ad
 825 valorem taxes, and any non-ad valorem assessments, and interest
 826 ~~which would be covered by a tax certificate sold under this~~
 827 ~~chapter levied on that person's homestead by filing an annual~~
 828 ~~application for tax deferral with the county tax collector on or~~
 829 ~~before January 31 following the year in which the taxes and non-~~
 830 ~~ad valorem assessments are assessed.~~ Any applicant who is
 831 entitled to receive the homestead tax exemption but has waived
 832 it for any reason shall furnish, ~~with the application for tax~~
 833 ~~deferral,~~ a certificate of eligibility to receive the exemption.
 834 Such certificate shall be prepared by the county property
 835 appraiser upon request of the taxpayer. ~~It shall be the burden~~
 836 ~~of each applicant to affirmatively demonstrate compliance with~~
 837 ~~the requirements of this section.~~

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

841 1. That ~~which would be covered by a tax certificate sold~~
 842 ~~under this chapter otherwise due and payable on the applicant's~~
 843 ~~homestead pursuant to s. 197.333 which exceeds 5 percent of the~~
 844 applicant's household ~~household's~~ income for the prior calendar
 845 year if the applicant is younger than 65 years old;

846 2. That exceeds 3 percent of the applicant's household
 847 income for the prior calendar year if the applicant is 65 years
 848 old or older; or

849 3. In its entirety if the applicant's household income:

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

851 b. Is less than the designated amount for the additional
 852 homestead exemption under s. 196.075 and the applicant is 65
 853 years old or older. If any such applicant's household income for
 854 ~~the prior calendar year is less than \$10,000, approval of such~~
 855 ~~application shall defer such ad valorem taxes plus non-ad~~
 856 ~~valorem assessments in their entirety.~~

857 ~~(b) If the applicant is 65 years of age or older, approval~~
 858 ~~of the application shall defer that portion of the ad valorem~~
 859 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
 860 ~~the applicant's household income for the prior calendar year. If~~
 861 ~~any applicant's household income for the prior calendar year is~~
 862 ~~less than \$10,000, or is less than the amount of the household~~
 863 ~~income designated for the additional homestead exemption~~
 864 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~
 865 ~~elder, approval of the application shall defer the ad valorem~~
 866 ~~taxes plus non-ad valorem assessments in their entirety.~~

867 (b)(e) The household income of an applicant who applies
 868 for a tax deferral before the end of the calendar year in which

869 the taxes and non-ad valorem assessments are assessed shall be
870 for the current year, adjusted to reflect estimated income for
871 the full calendar year period. The estimate of a full year's
872 household income shall be made by multiplying the household
873 income received to the date of application by a fraction, the
874 numerator being 365 and the denominator being the number of days
875 expired in the calendar year to the date of application.

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

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

884 ~~(b) If the primary mortgage financing on the homestead is~~
885 ~~for an amount which exceeds 70 percent of the assessed value of~~
886 ~~the homestead.~~

887 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
888 ~~interest deferred under this act shall accrue interest at a rate~~
889 ~~equal to the semiannually compounded rate of one-half of 1~~
890 ~~percent plus the average yield to maturity of the long-term~~
891 ~~fixed income portion of the Florida Retirement System~~
892 ~~investments as of the end of the quarter preceding the date of~~
893 ~~the sale of the deferred payment tax certificates; however, the~~
894 ~~interest rate may not exceed 7 percent.~~

895 ~~(5) The taxes, non-ad valorem assessments, and interest~~
896 ~~deferred pursuant to this act shall constitute a prior lien and~~

897 ~~shall attach as of the date and in the same manner and be~~
 898 ~~collected as other liens for taxes, as provided for under this~~
 899 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~
 900 ~~and interest shall only be due, payable, and delinquent as~~
 901 ~~provided in this act.~~

902 Section 18. Section 197.303, Florida Statutes, is
 903 transferred, renumbered as section 197.2524, Florida Statutes,
 904 and amended to read:

905 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
 906 and commercial working waterfront properties and affordable
 907 rental housing property.-

908 (1) This section applies to: ~~The board of county~~
 909 ~~commissioners of any county or the governing authority of any~~
 910 ~~municipality may adopt an ordinance to allow for ad valorem tax~~
 911 ~~deferrals for~~

912 (a) Recreational and commercial working waterfront
 913 properties if the owners are engaging in the operation,
 914 rehabilitation, or renovation of such properties in accordance
 915 with guidelines established in this section.

916 (b) Affordable rental housing, if the owners are engaging
 917 in the operation, rehabilitation, or renovation of such
 918 properties in accordance with the guidelines provided in part VI
 919 of chapter 420.

920 (2) The board of county commissioners of any county or the
 921 governing authority of a the municipality may adopt an by
 922 ordinance to may authorize the deferral of ad valorem taxes
 923 ~~taxation and non-ad valorem assessments for recreational and~~
 924 ~~commercial working waterfront properties~~ described in subsection

925 (1).

926 (3) The ordinance shall designate the percentage or amount
 927 of the deferral and the type and location of the working
 928 ~~waterfront property and, including the type of public lodging~~
 929 ~~establishments, for which deferrals may be granted, which may~~
 930 ~~include any property meeting the provisions of s. 342.07(2),~~
 931 ~~which property may require the property be further required to~~
 932 be located within a particular geographic area or areas of the
 933 county or municipality. For property defined in s. 342.07(2) as
 934 "recreational and commercial working waterfront," the ordinance
 935 may specify the type of public lodging establishments that
 936 qualify.

937 (4) The ordinance must specify that such deferrals apply
 938 only to taxes or assessments levied by the unit of government
 939 granting the deferral. However, a deferral may not be granted
 940 for the deferrals do not apply, however, to taxes or non-ad
 941 valorem assessments defined in s. 197.3632(1)(d) levied for the
 942 payment of bonds or for ~~to~~ taxes authorized by a vote of the
 943 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
 944 Constitution.

945 (5) The ordinance must specify that any deferral granted
 946 remains in effect regardless of any change in the authority of
 947 the county or municipality to grant the deferral. In order to
 948 retain the deferral, ~~however,~~ the use and ownership of the
 949 property ~~as a working waterfront~~ must remain as it was when the
 950 deferral was granted for ~~be maintained over the period in for~~
 951 which the deferral remains ~~is granted.~~

952 (6) (a) If an application for deferral is granted on

953 | property that is located in a community redevelopment area, the
 954 | amount of taxes eligible for deferral shall be limited ~~reduced~~,
 955 | as provided for in paragraph (b), if:

956 | 1. The community redevelopment agency has previously
 957 | issued instruments of indebtedness that are secured by increment
 958 | revenues on deposit in the community redevelopment trust fund;
 959 | and

960 | 2. Those instruments of indebtedness are associated with
 961 | the real property applying for the deferral.

962 | (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the
 963 | ~~tax~~ deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes
 964 | in excess of ~~equal to~~ the amount that must be deposited into the
 965 | community redevelopment trust fund by the entity granting the
 966 | deferral based upon the taxable value of the property upon which
 967 | the deferral is being granted. Once all instruments of
 968 | indebtedness that existed at the time the deferral was
 969 | originally granted are no longer outstanding or have otherwise
 970 | been defeased, ~~the provisions of~~ this paragraph shall no longer
 971 | apply.

972 | (c) If a portion of the taxes on a property were not
 973 | eligible for deferral under ~~because of the provisions of~~
 974 | paragraph (b), the community redevelopment agency shall notify
 975 | the property owner and the tax collector 1 year before the debt
 976 | instruments that prevented said taxes from being deferred are no
 977 | longer outstanding or otherwise defeased.

978 | (d) The tax collector shall notify a community
 979 | redevelopment agency of any tax deferral that has been granted
 980 | on property located within the community redevelopment area of

981 that agency.

982 (e) Issuance of debt obligation after the date a deferral
 983 has been granted shall not reduce the amount of taxes eligible
 984 for deferral.

985 Section 19. Section 197.3071, Florida Statutes, is
 986 transferred, renumbered as section 197.2526, Florida Statutes,
 987 and amended to read:

988 197.2526 ~~197.3071~~ Eligibility for tax deferral for
 989 affordable rental housing property.—The tax deferral authorized
 990 by s. 197.2524 ~~this section~~ is applicable only on a pro rata
 991 basis to the ad valorem taxes levied on residential units within
 992 a property which meet the following conditions:

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

997 (2) Units that are occupied by extremely-low-income
 998 persons, very-low-income persons, low-income persons, or
 999 moderate-income persons as these terms are defined in s.
 1000 420.0004.

1001 Section 20. Section 197.254, Florida Statutes, is amended
 1002 to read:

1003 197.254 Annual notification to taxpayer.—

1004 (1) The tax collector shall notify the taxpayer of each
 1005 parcel appearing on the real property assessment roll of the
 1006 right to defer payment of taxes and non-ad valorem assessments
 1007 and interest on homestead property pursuant to s. 197.252.
 1008 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~

1009 ~~the back of envelopes used for mailing the notice of taxes~~
 1010 ~~provided for by s. 197.322(3). Such notice of the right to defer~~
 1011 ~~payment of taxes and non-ad valorem assessments shall read:~~

1012
 1013 NOTICE TO TAXPAYERS ENTITLED
 1014 TO HOMESTEAD EXEMPTION
 1015

1016 ~~"If your income is low enough to meet certain conditions,~~
 1017 ~~you may qualify for a deferred tax payment plan on homestead~~
 1018 ~~property. An application to determine eligibility is available~~
 1019 ~~in the county tax collector's office."~~

1020 (2) On or before November 1 of each year, the tax
 1021 collector shall notify each taxpayer to whom a tax deferral has
 1022 been previously granted of the accumulated sum of deferred
 1023 taxes, non-ad valorem assessments, and interest outstanding.

1024 Section 21. Section 197.262, Florida Statutes, is amended
 1025 to read:

1026 197.262 Deferred payment tax certificates.-

1027 (1) ~~The tax collector shall notify each local governing~~
 1028 ~~body of the amount of taxes and non-ad valorem assessments~~
 1029 ~~deferred which would otherwise have been collected for such~~
 1030 ~~governing body. The county shall then, At a the time of the tax~~
 1031 ~~certificate sale held pursuant to s. 197.432, the tax collector~~
 1032 ~~shall strike to the county each certificate on property for~~
 1033 ~~which taxes have been deferred off to the county. Certificates~~
 1034 ~~issued pursuant to this section are exempt from the public sale~~
 1035 ~~of tax certificates held pursuant to s. 197.432 or s. 197.4725.~~

1036 (2) The certificates so held by the county shall bear

1037 interest at a rate equal to the semiannually compounded rate of
 1038 0.5 percent plus the average yield to maturity of the long-term
 1039 fixed-income portion of the Florida Retirement System
 1040 investments as of the end of the quarter preceding the date of
 1041 the sale of the deferred payment tax certificates. ~~;~~ However, the
 1042 interest rate may not exceed 7 ~~9.5~~ percent.

1043 Section 22. Section 197.263, Florida Statutes, is amended
 1044 to read:

1045 197.263 Change in ownership or use of property.—

1046 (1) If ~~In the event that~~ there is a change in use or
 1047 ownership of tax-deferred property such that the owner is no
 1048 longer eligible for the tax deferral granted ~~entitled to claim~~
 1049 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
 1050 or the owner ~~such person~~ fails to maintain the required fire and
 1051 extended insurance coverage, the total amount of deferred taxes
 1052 and interest for all ~~previous~~ years shall be due and payable
 1053 November 1 of the year in which the change ~~in use~~ occurs or on
 1054 the date failure to maintain insurance occurs. Payment ~~and~~ shall
 1055 be delinquent on April 1 of the year following the year in which
 1056 the change in use or failure to maintain insurance occurs.
 1057 However, if the change in ownership is to a surviving spouse and
 1058 the spouse is eligible to maintain the tax deferral on such
 1059 property, the surviving spouse may continue the deferment of
 1060 previously deferred taxes and interest pursuant to this chapter.

1061 ~~(2) In the event that there is a change in ownership of~~
 1062 ~~tax-deferred property, the total amount of deferred taxes and~~
 1063 ~~interest for all previous years shall be due and payable on the~~
 1064 ~~date the change in ownership takes place and shall be delinquent~~

1065 ~~on April 1 following said date. When, however, the change in~~
 1066 ~~ownership is to a surviving spouse and such spouse is eligible~~
 1067 ~~to claim homestead exemption on such property pursuant to s.~~
 1068 ~~196.031(1), such surviving spouse may continue the deferment of~~
 1069 ~~previously deferred taxes and interest pursuant to the~~
 1070 ~~provisions of this act.~~

1071 (2)~~(3)~~ Whenever the property appraiser discovers that
 1072 there has been a change in the ownership or use of property
 1073 which has been granted a tax deferral, the property appraiser
 1074 shall notify the tax collector in writing of the date such
 1075 change occurs, and the tax collector shall collect any taxes,
 1076 assessments, and interest due ~~or delinquent.~~

1077 (3)~~(4)~~ During any year in which the total amount of
 1078 deferred taxes, interest, assessments, and all other unsatisfied
 1079 liens on the homestead exceeds 85 percent of the just assessed
 1080 value of the homestead, the tax collector shall ~~immediately~~
 1081 notify the owner ~~of the property on which taxes and interest~~
 1082 ~~have been deferred~~ that the portion of taxes, and interest, and
 1083 assessments which exceeds 85 percent of the just assessed value
 1084 of the homestead is ~~shall be~~ due and payable within 30 days
 1085 ~~after~~ of receipt of the notice is sent. Failure to pay the
 1086 amount due causes ~~shall cause~~ the total amount of deferred
 1087 taxes, and interest, and assessments to become delinquent.

1088 (4)~~(5)~~ Each year, upon notification, each owner of
 1089 property on which taxes, and interest, and assessments have been
 1090 deferred shall submit to the tax collector a list of, and the
 1091 current value of, all outstanding liens on the owner's
 1092 homestead. Failure to respond to this notification within 30

1093 days shall cause the total amount of deferred taxes, and
 1094 interest, and assessments to become payable within 30 days.

1095 ~~(5)-(6) If in the event~~ deferred taxes, interest, and
 1096 assessments become delinquent ~~under this chapter, then on or~~
 1097 ~~before June 1 following the date the taxes become delinquent,~~
 1098 the tax collector shall sell a tax certificate for the
 1099 delinquent taxes, and interest, and assessments in the manner
 1100 provided by s. 197.432.

1101 Section 23. Section 197.272, Florida Statutes, is amended
 1102 to read:

1103 197.272 Prepayment of deferred taxes.—

1104 ~~(1)~~ All or part of the deferred taxes and accrued interest
 1105 may at any time be paid to the tax collector. by:

1106 ~~(a) The owner of the property or the spouse of the owner.~~

1107 ~~(b) The next of kin of the owner, heir of the owner, child~~
 1108 ~~of the owner, or any person having or claiming a legal or~~
 1109 ~~equitable interest in the property, provided no objection is~~
 1110 ~~made by the owner within 30 days after the tax collector~~
 1111 ~~notifies the owner of the fact that such payment has been~~
 1112 ~~tendered.~~

1113 ~~(2)~~ Any ~~partial~~ payment that is less than the total amount
 1114 due must be equal to the amount of the deferred taxes, interest,
 1115 assessments, and for 1 or more full years ~~made pursuant to this~~
 1116 ~~section shall be applied first to accrued interest.~~

1117 Section 24. Section 197.282, Florida Statutes, is amended
 1118 to read:

1119 197.282 Distribution of payments.—When any amount of
 1120 deferred taxes, assessments, or interest is collected, the tax

1121 collector shall maintain a record of the payment, ~~setting forth~~
 1122 ~~a description of the property and the amount of taxes or~~
 1123 ~~interest collected for such property.~~ The tax collector shall
 1124 distribute payments received in accordance with the procedures
 1125 for distribution of ad valorem taxes, non-ad valorem
 1126 assessments, or redemption moneys as prescribed in this chapter.

1127 Section 25. Section 197.292, Florida Statutes, is amended
 1128 to read:

1129 197.292 Construction. ~~Nothing in This chapter does not:~~
 1130 ~~act shall be construed to prevent~~

1131 (1) Prohibit the collection of personal property taxes
 1132 that ~~which~~ become a lien against tax-deferred property;;

1133 (2) Defer payment of special assessments to benefited
 1134 property other than those specifically allowed to be deferred;;
 1135 or

1136 (3) Affect any provision of any mortgage or other
 1137 instrument relating to property requiring a person to pay ad
 1138 valorem taxes or non-ad valorem assessments.

1139 Section 26. Section 197.301, Florida Statutes, is amended
 1140 to read:

1141 197.301 Penalties.—

1142 (1) The following penalties shall be imposed on any person
 1143 who willfully files incorrect information for a tax deferral
 1144 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1145 (a) The ~~Such~~ person shall pay the total amount of deferred
 1146 taxes, non-ad valorem assessments subject to collection pursuant
 1147 to the uniform method of collection set forth in s. 197.3632,
 1148 and interest ~~deferred,~~ which amount shall immediately become

1149 due.†

1150 (b) The ~~Such~~ person shall be disqualified from filing a
 1151 ~~homestead~~ tax deferral application for the next 3 years.†~~and~~

1152 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
 1153 the total amount of deferred taxes, non-ad valorem assessments
 1154 subject to collection pursuant to the uniform method of
 1155 collection set forth in s. 197.3632, and interest deferred.

1156 (2) Any person against whom the penalties prescribed in
 1157 this section have been imposed may appeal the penalties imposed
 1158 to the value adjustment board within 30 days after said
 1159 penalties are imposed.

1160 Section 27. Section 197.312, Florida Statutes, is amended
 1161 to read:

1162 197.312 Payment by mortgagee.—If any mortgagee elects
 1163 ~~shall elect~~ to pay the taxes when an applicant qualifies for tax
 1164 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
 1165 the right to foreclose.

1166 Section 28. Section 197.322, Florida Statutes, is amended
 1167 to read:

1168 197.322 Delivery of ad valorem tax and non-ad valorem
 1169 assessment rolls; notice of taxes; publication and mail.—

1170 (1) The property appraiser shall deliver to the tax
 1171 collector the certified assessment roll along with his or her
 1172 warrant and recapitulation sheet.

1173 (2) The tax collector shall on November 1, or as soon as
 1174 the assessment roll is open for collection, publish a notice in
 1175 a local newspaper that the tax roll is open for collection.

1176 (3) Within 20 working days after receipt of the certified

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1177 ad valorem tax roll and the non-ad valorem assessment rolls, the
 1178 tax collector shall send ~~mail~~ to each taxpayer appearing on such
 1179 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a
 1180 tax notice stating the amount of current taxes due, ~~from the~~
 1181 ~~taxpayer and, if applicable, the fact that back taxes remain~~
 1182 ~~unpaid and advising the taxpayer of the discounts allowed for~~
 1183 early payment, and that delinquent taxes are outstanding, if
 1184 applicable. Pursuant to s. 197.3632, the form of the notice of
 1185 non-ad valorem assessments and notice of ad valorem taxes shall
 1186 be in the form specified as provided in s. 197.3635 and ~~no other~~
 1187 ~~form shall be used, notwithstanding the provisions of s.~~
 1188 195.022. The tax collector may send such notice electronically
 1189 or by postal mail. Electronic transmission may be used only with
 1190 the express consent of the property owner. Electronic
 1191 transmission of tax notices may be sent earlier but may not be
 1192 sent later than the postal mailing of the notices. If the notice
 1193 of taxes is sent electronically and is returned as
 1194 undeliverable, a second notice shall be sent by postal mail.
 1195 However, the original electronic transmission is the official
 1196 mailing for purpose of this section. A discount period may not
 1197 be extended due to a tax bill being returned as undeliverable
 1198 electronically or by postal mail. The postage for mailing or the
 1199 cost of electronic transmission shall be paid out of the general
 1200 fund of each local governing board, upon statement of the amount
 1201 ~~thereof~~ by the tax collector.

1202 Section 29. Section 197.332, Florida Statutes, is amended
 1203 to read:

1204 197.332 Duties of tax collectors; branch offices.—

1205 (1) The tax collector has the authority and obligation to
1206 collect all taxes as shown on the tax roll by the date of
1207 delinquency or to collect delinquent taxes, interest, and costs,
1208 by sale of tax certificates on real property and by seizure and
1209 sale of personal property. The tax collector may perform such
1210 duties by use of contracted services or products or by
1211 electronic means. The use of contracted services, products, or
1212 vendors does not diminish the responsibility or liability of the
1213 tax collector to perform such duties pursuant to law. The tax
1214 collector may ~~shall be allowed to~~ collect the cost of contracted
1215 services and reasonable attorney's fees and court costs in
1216 actions on proceedings to recover delinquent taxes, interest,
1217 and costs.

1218 (2) A county tax collector may establish one or more
1219 branch offices by acquiring title to real property or by lease
1220 agreement. The tax collector may staff and equip such branch
1221 offices to conduct state business, or if authorized to do so by
1222 resolution of the county governing body conduct county business
1223 pursuant to s. (1)(k), Art. VIII of the State Constitution. The
1224 department shall rely on the tax collector's determination that
1225 a branch office is necessary and shall base its approval of the
1226 tax collector's budget in accordance with the procedures of s.
1227 195.087(2).

1228 Section 30. Section 197.343, Florida Statutes, is amended
1229 to read:

1230 197.343 Tax notices; additional notice required.—

1231 (1) An additional tax notice shall be sent, electronically
1232 or by postal mail, ~~mailed~~ by April 30 to each taxpayer whose

1233 payment has not been received. Electronic transmission of the
 1234 additional tax notice may be used only with the express consent
 1235 of the property owner. If the electronic transmission is
 1236 returned as undeliverable, a second notice must be sent by
 1237 postal mail. However, the original electronic transmission is
 1238 the official notice for the purposes of this subsection. The
 1239 notice shall include a description of the property and a
 1240 statement that if the taxes are not paid:

1241 (a) For real property, a tax certificate may be sold; and

1242 (b) For tangible personal property, the property may be
 1243 sold ~~the following statement: If the taxes for ... (year) ... on~~
 1244 ~~your property are not paid in full, a tax certificate will be~~
 1245 ~~sold for the delinquent taxes, and your property may be sold at~~
 1246 ~~a future date. Contact the tax collector's office at once.~~

1247 ~~(2) A duplicate of the additional tax notice required by~~
 1248 ~~subsection (1) shall be mailed to a condominium unit owner's~~
 1249 ~~condominium association or to a mobile home owner's homeowners'~~
 1250 ~~association as defined in s. 723.075 if the association has~~
 1251 ~~filed with the tax collector a written request and included a~~
 1252 ~~description of the land. The tax collector is authorized to~~
 1253 ~~charge a reasonable fee for the cost of this service.~~

1254 (2)(3) When the taxes under s. 193.481 on subsurface
 1255 rights ~~have~~ become delinquent and a tax certificate is to be
 1256 sold under this chapter, a notice of the delinquency shall be
 1257 sent ~~given by first-class mail~~ to the owner of the fee to which
 1258 these subsurface rights are attached. The additional notice may
 1259 be transmitted electronically only with the express consent of
 1260 the fee owner. If the electronic transmission is returned as

1261 undeliverable, a second notice must be sent by postal mail.
 1262 However, the original electronic transmission is the official
 1263 notice for the purposes of this subsection. On the day of the
 1264 tax sale, the fee owner shall have the right to purchase the tax
 1265 certificate at the maximum rate of interest provided by law
 1266 before bids are accepted for the sale of such certificate.

1267 (3)(4) The tax collector shall send ~~mail~~ such additional
 1268 notices as he or she considers proper and necessary or as may be
 1269 required by reasonable rules of the department. An additional
 1270 notice may be transmitted electronically only with the express
 1271 consent of the property owner. If the notice of taxes is sent
 1272 electronically and is returned as undeliverable, a second notice
 1273 shall be sent by postal mail. However, the original electronic
 1274 transmission is the official mailing for purpose of this
 1275 section.

1276 Section 31. Subsections (1) and (2) of section 197.344,
 1277 Florida Statutes, are amended to read:

1278 197.344 Lienholders; receipt of notices and delinquent
 1279 taxes.—

1280 (1) When requested in writing, a tax notice shall be sent
 1281 ~~mailed~~ according to the following procedures:

1282 (a) Upon request by any taxpayer who is aged 60 years old
 1283 or older ~~over~~, the tax collector shall send ~~mail~~ the tax notice
 1284 to a third party designated by the taxpayer. A duplicate copy of
 1285 the notice shall be sent ~~mailed~~ to the taxpayer.

1286 (b) Upon request by a mortgagee stating that the mortgagee
 1287 is the trustee of an escrow account for ad valorem taxes due on
 1288 the property, the tax notice shall be sent ~~mailed~~ to such

1289 trustee. When the original tax notice is sent ~~mailed~~ to such
 1290 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
 1291 the owner of the property with the additional statement that the
 1292 original has been sent to the trustee.

1293 (c) Upon request by a vendee of an unrecorded or recorded
 1294 contract for deed, the tax collector shall send ~~mail~~ a duplicate
 1295 notice to such vendee.

1296
 1297 The tax collector may establish cutoff dates, periods for
 1298 updating the list, and any other reasonable requirements to
 1299 ensure that the tax notices are sent ~~mailed~~ to the proper party
 1300 on time. Notices shall be sent electronically or by postal mail.
 1301 However, electronic transmission may be used only with the
 1302 express consent of the person making the request. If the
 1303 electronic transmission is returned as undeliverable, a second
 1304 notice shall be sent by postal mail. However, the original
 1305 electronic transmission is the official notice for the purpose
 1306 of this subsection.

1307 (2) On or before May 1 of each year, the holder or
 1308 mortgagee of an unsatisfied mortgage, lienholder, or vendee
 1309 under a contract for deed, upon filing with the tax collector a
 1310 description of property ~~land~~ so encumbered and paying a service
 1311 charge of \$2, may request and receive information concerning any
 1312 delinquent taxes appearing on the current tax roll and
 1313 certificates issued on the described property ~~land~~. Upon receipt
 1314 of such request, the tax collector shall furnish the following
 1315 information within 60 days following the tax certificate sale:

1316 (a) The description of property on which certificates were

1317 sold.

1318 (b) The number of each certificate issued and to whom.

1319 (c) The face amount of each certificate.

1320 (d) The cost for redemption of each certificate.

1321 Section 32. Section 197.3635, Florida Statutes, is amended
1322 to read:

1323 197.3635 Combined notice of ad valorem taxes and non-ad
1324 valorem assessments; requirements.—A form for the combined
1325 notice of ad valorem taxes and non-ad valorem assessments shall
1326 be produced and paid for by the tax collector. The form shall
1327 meet the requirements of this section and department rules and
1328 shall be subject to approval by the department. By rule, the
1329 department shall provide a format for the form of such combined
1330 notice. The form shall ~~meet the following requirements:~~

1331 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
1332 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
1333 a receipt part that can be returned along with the payment to
1334 the tax collector.

1335 ~~(2) It shall provide a clear partition between ad valorem~~
1336 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
1337 ~~bold horizontal line approximately 1/8 inch thick.~~

1338 ~~(2)(3) Within the ad valorem part, it shall~~ Contain the
1339 heading "Ad Valorem Taxes—" within the ad valorem part and
1340 ~~Within the non-ad valorem assessment part, it shall contain the~~
1341 heading "Non-ad Valorem Assessments—" within the non-ad valorem
1342 assessment part.

1343 ~~(3)(4) It shall~~ Contain the county name, the assessment
1344 year, the mailing address of the tax collector, the mailing

1345 address of one property owner, the legal description of the
 1346 property to at least 25 characters, and the unique parcel or tax
 1347 identification number of the property.

1348 (4)~~(5)~~ ~~It shall~~ Provide for the labeled disclosure of the
 1349 total amount of combined levies and the total discounted amount
 1350 due each month when paid in advance.

1351 (5)~~(6)~~ ~~It shall~~ Provide a field or portion on the front of
 1352 the notice for official use for data to reflect codes useful to
 1353 the tax collector.

1354 (6)~~(7)~~ Provide for the combined notice to ~~shall~~ be set in
 1355 type that ~~which~~ is 8 points or larger.

1356 (7)~~(8)~~ ~~The ad valorem part shall~~ Contain within the ad
 1357 valorem part ~~the following~~:

1358 (a) A schedule of the assessed value, exempted value, and
 1359 taxable value of the property.

1360 (b) Subheadings for columns listing taxing authorities,
 1361 corresponding millage rates expressed in dollars and cents per
 1362 \$1,000 of taxable value, and the associated tax.

1363 (c) A listing of taxing authorities ~~listed~~ in the same
 1364 sequence and manner as listed on the notice required by s.
 1365 200.069(4)(a), with the exception that independent special
 1366 districts, municipal service taxing districts, and voted debt
 1367 service millages for each taxing authority shall be listed
 1368 separately. If a county has too many municipal service taxing
 1369 units to list separately, it shall combine them to disclose the
 1370 total number of such units and the amount of taxes levied.

1371 (8)~~(9)~~ Contain within the non-ad valorem assessment part,
 1372 ~~it shall contain the following~~:

1373 (a) Subheadings for columns listing the levying
 1374 authorities, corresponding assessment rates expressed in dollars
 1375 and cents per unit of assessment, and the associated assessment
 1376 amount.

1377 (b) The purpose of the assessment, if the purpose is not
 1378 clearly indicated by the name of the levying authority.

1379 (c) A listing of the levying authorities in the same order
 1380 as in the ad valorem part to the extent practicable. If a county
 1381 has too many municipal service benefit units to list separately,
 1382 it shall combine them by function.

1383 (9) ~~(10)~~ ~~It shall~~ Provide instructions and useful
 1384 information to the taxpayer. Such information and instructions
 1385 shall be nontechnical to minimize confusion. The information and
 1386 instructions required by this section shall be provided by
 1387 department rule and shall include:

1388 (a) Procedures to be followed when the property has been
 1389 sold or conveyed.

1390 (b) Instruction as to mailing the remittance and receipt
 1391 along with a brief disclosure of the availability of discounts.

1392 (c) Notification about delinquency and interest for
 1393 delinquent payment.

1394 (d) Notification that failure to pay the amounts due will
 1395 result in a tax certificate being issued against the property.

1396 (e) A brief statement outlining the responsibility of the
 1397 tax collector, the property appraiser, and the taxing
 1398 authorities. This statement shall be accompanied by directions
 1399 as to which office to contact for particular questions or
 1400 problems.

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1401 Section 33. Subsections (2) and (4) of section 197.373,
 1402 Florida Statutes, are amended to read:

1403 197.373 Payment of portion of taxes.—

1404 (2) The request must be made at least 45 ~~15~~ days before
 1405 ~~prior to~~ the tax certificate sale.

1406 (4) This section does not apply to assessments and
 1407 collections relating to fee timeshare real property made
 1408 pursuant to ~~the provisions of~~ s. 192.037.

1409 Section 34. Subsection (1) of section 197.374, Florida
 1410 Statutes, is amended to read:

1411 197.374 Partial payment of current year taxes.—

1412 (1) As used in this section, the term "partial payment"
 1413 means a payment that is less than the full amount of taxes due.
 1414 The term does not include payments made pursuant to s. 194.171,
 1415 s. 196.295, s. 197.222, s. 197.252, or s. 197.2524 ~~s. 197.303~~.

1416 Section 35. Subsections (1) and (3) of section 197.402,
 1417 Florida Statutes, are amended to read:

1418 197.402 Advertisement of real or personal property with
 1419 delinquent taxes.—

1420 (1) If ~~Whenever legal~~ advertisements are required, the
 1421 board of county commissioners shall select the newspaper as
 1422 provided in chapter 50. The ~~office of the~~ tax collector shall
 1423 pay all newspaper charges, and the proportionate cost of the
 1424 advertisements shall be added to the delinquent taxes ~~when they~~
 1425 ~~are~~ collected.

1426 (3) Except as provided in s. 197.432(4), on or before June
 1427 1 or the 60th day after the date of delinquency, whichever is
 1428 later, the tax collector shall advertise once each week for 3

1429 weeks and shall sell tax certificates on all real property
 1430 having with delinquent taxes. If the deadline falls on a
 1431 Saturday, Sunday, or legal holiday, it is extended to the next
 1432 working day. The tax collector shall make a list of such
 1433 properties in the same order in which the property was lands
 1434 ~~were~~ assessed, specifying the amount due on each parcel,
 1435 including interest at the rate of 18 percent per year from the
 1436 date of delinquency to the date of sale; the cost of
 1437 advertising; and the expense of sale. For sales that commence on
 1438 or before June 1, all certificates shall be issued effective as
 1439 of the date of the first day of the sale and the interest to be
 1440 paid to the certificateholder shall include the month of June.

1441 Section 36. Section 197.403, Florida Statutes, is amended
 1442 to read:

1443 197.403 ~~Publisher to furnish copy of advertisement to tax~~
 1444 ~~collector; Proof of publication; fees.~~—The newspaper publishing
 1445 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
 1446 of the paper containing each notice to the tax collector within
 1447 10 days after the last required publication. When the
 1448 publication of the tax sale notice is completed ~~as provided by~~
 1449 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~
 1450 ~~prescribed by the department,~~ which shall be delivered to the
 1451 tax collector and annexed to the report of certificates sold for
 1452 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1453 Section 37. Subsections (5) and (10) of section 197.413,
 1454 Florida Statutes, are amended to read:

1455 197.413 Delinquent personal property taxes; warrants;
 1456 court order for levy and seizure of personal property; seizure;

1457 fees of tax collectors.-

1458 (5) Upon the filing of the ~~such~~ petition, the clerk of the
 1459 court shall notify each delinquent taxpayer listed in the
 1460 petition that a petition has been filed and that, upon
 1461 ratification and confirmation of the petition, the tax collector
 1462 ~~is will be~~ authorized to issue warrants and levy upon, seize,
 1463 and sell so much of the personal property as to satisfy the
 1464 delinquent taxes, plus costs, interest, attorney's fees, and
 1465 other charges. The ~~Such~~ notice shall be given by certified mail,
 1466 return receipt requested. If the clerk of court and the tax
 1467 collector agree, the tax collector may provide the notice.

1468 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
 1469 each delinquent taxpayer at the time delinquent taxes are
 1470 collected. ~~The tax collector is entitled to receive an~~
 1471 ~~additional \$8 for each warrant issued.~~

1472 Section 38. Section 197.414, Florida Statutes, is amended
 1473 to read:

1474 197.414 ~~Tax collector to keep~~ Record of warrants and
 1475 levies on tangible personal property.-The tax collector shall
 1476 keep a record of all warrants and levies made under this chapter
 1477 and shall note on such record the date of payment, the amount of
 1478 money, if any, received, and the disposition thereof made by him
 1479 or her. Such record shall be known as "the tangible personal
 1480 property tax warrant register." ~~and the form thereof shall be~~
 1481 ~~prescribed by the Department of Revenue.~~ The warrant register
 1482 may be maintained in paper or electronic form.

1483 Section 39. Subsections (1) and (2) of section 197.4155,
 1484 Florida Statutes, are amended to read:

1485 197.4155 Delinquent personal property taxes; ~~installment~~
 1486 payment program.—

1487 (1) A county tax collector may implement a ~~an installment~~
 1488 payment program for the payment of delinquent personal property
 1489 taxes. If implemented, the ~~program must be available, upon~~
 1490 ~~application to the tax collector, to each delinquent personal~~
 1491 ~~property taxpayer whose delinquent personal property taxes~~
 1492 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who
 1493 requests to participate in the program to submit an application
 1494 on a form prescribed by the tax collector which, at a minimum,
 1495 must include the name, address, a description of the property
 1496 subject to personal property taxes, and the amount of the
 1497 personal property taxes owed by the taxpayer.

1498 (2) Within 10 days after a taxpayer who owes delinquent
 1499 personal property taxes submits the required application, the
 1500 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
 1501 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~
 1502 ~~property~~ taxes, including any delinquency charges, interest, and
 1503 costs allowed by this chapter. The plan must be in writing and
 1504 must be delivered to the taxpayer after it is prescribed. When
 1505 ~~At the time~~ the plan is developed, the tax collector may
 1506 consider a taxpayer's current and anticipated future ability to
 1507 pay over the time period of a potential ~~installment~~ payment
 1508 plan. The plan must provide that if the taxpayer does not follow
 1509 the payment terms or fails to timely file returns or pay current
 1510 obligations after the date of the payment plan, the taxpayer is
 1511 ~~will be considered~~ delinquent ~~under the terms of the plan,~~ and
 1512 any unpaid balance of tax, penalty, or interest scheduled in the

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1513 payment plan will be due and payable immediately. The plan must
 1514 also provide that unpaid tax amounts bear interest as provided
 1515 by law. In prescribing a ~~such an installment~~ payment plan, the
 1516 tax collector may exercise flexibility as to the dates, amounts,
 1517 and number of payments required to collect all delinquent
 1518 personal property taxes owed ~~by the taxpayer~~, except that the
 1519 plan must provide for the full satisfaction of all amounts owed
 1520 by the taxpayer within ~~by no later than~~ 3 years after the due
 1521 date of the first payment under the plan.

1522 Section 40. Section 197.416, Florida Statutes, is amended
 1523 to read:

1524 197.416 Continuing duty of the tax collector to collect
 1525 delinquent tax warrants; limitation of actions.—It is ~~shall be~~
 1526 the duty of the tax collector issuing a tax warrant for the
 1527 collection of delinquent tangible personal property taxes to
 1528 continue ~~from time to time his or her efforts~~ to collect such
 1529 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the
 1530 ratification ~~issuance~~ of the warrant. After the expiration of 7
 1531 years, the warrant is ~~will be~~ barred by this statute of
 1532 limitation, ~~and no action may be maintained in any court.~~ A tax
 1533 collector or his or her successor is ~~shall~~ not be relieved of
 1534 accountability for collection of any taxes assessed on tangible
 1535 personal property until he or she has completely performed every
 1536 duty devolving upon the tax collector as required by law.

1537 Section 41. Subsection (1) of section 197.417, Florida
 1538 Statutes, is amended to read:

1539 197.417 Sale of personal property after seizure.—

1540 (1) When personal property is levied upon for delinquent

1541 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before
 1542 the sale the tax collector shall give public notice by
 1543 advertisement of the time and place of sale of the property to
 1544 be sold. The notice shall be posted in at least two ~~three~~ public
 1545 places in the county, ~~one of which shall be at the courthouse,~~
 1546 and the property shall be sold at public auction at the location
 1547 noted in the advertisement. Notice posted on the Internet
 1548 qualifies as one location. The property sold shall be present if
 1549 practical. If the sale is conducted electronically, a
 1550 description of the property and a photograph, when practical,
 1551 shall be available. At any time before the sale the owner or
 1552 claimant of the property may release the property by the payment
 1553 of the taxes, plus delinquent charges, interest, and costs, for
 1554 which the property was liable to be sold. ~~In all cases,~~
 1555 ~~immediate payment for the property shall be required.~~ In case
 1556 such a sale is made, the tax collector shall be entitled to the
 1557 same fees and charges as are allowed sheriffs upon execution
 1558 sales.

1559 Section 42. Section 197.432, Florida Statutes, is amended
 1560 to read:

1561 197.432 Sale of tax certificates for unpaid taxes.—

1562 (1) On the day and approximately at the time designated in
 1563 the notice of the sale, the tax collector shall commence the
 1564 sale of tax certificates on the real property ~~those lands~~ on
 1565 which taxes have not been paid. The tax collector, ~~and he or she~~
 1566 shall continue the sale from day to day until each certificate
 1567 is sold to pay the taxes, interest, costs, and charges on the
 1568 parcel described in the certificate. ~~In case there are no~~

1569 ~~bidders, the certificate shall be issued to the county.~~ The tax
 1570 collector shall offer all certificates on the property lands as
 1571 they are listed on the tax roll assessed. The tax collector may
 1572 conduct the sale of tax certificates for unpaid taxes pursuant
 1573 to this section by electronic means, which may allow for proxy
 1574 bidding. Such electronic means must comply with the procedures
 1575 provided in this chapter. A tax collector who chooses to conduct
 1576 such electronic sales may receive electronic deposits and
 1577 payments related to the tax certificate sale.

1578 (2) A lien created through the sale of a tax certificate
 1579 may not be enforced in any manner except as prescribed in this
 1580 chapter.

1581 (3) If the Delinquent real property taxes on a real
 1582 property and all interest, costs, and charges are paid before a
 1583 tax certificate is awarded to a buyer or struck to the county
 1584 the tax collector may not issue the tax certificate of all
 1585 governmental units due on a parcel of land in any one year shall
 1586 be combined into one certificate. After a tax certificate is
 1587 awarded to a buyer or struck to the county, the delinquent
 1588 taxes, interest, costs, and charges are paid by the redemption
 1589 of the tax certificate.

1590 (4) A tax certificate representing less than \$250 ~~\$100~~ in
 1591 delinquent taxes on property that has been granted a homestead
 1592 exemption for the year in which the delinquent taxes were
 1593 assessed may not be sold at public auction or by electronic sale
 1594 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
 1595 the tax collector to the county at the maximum rate of interest
 1596 allowed ~~by this chapter.~~ The provisions of s. 197.4725 or s.

1597 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the homestead
 1598 exemption is granted to the person who received the homestead
 1599 exemption for the year in which the tax certificate was issued.
 1600 However, if ~~when~~ all such tax certificates and accrued interest
 1601 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the provisions
 1602 of s. 197.502(3) shall be invoked.

1603 (5) A tax certificate that has not been sold on property
 1604 for which a tax deed application is pending shall be struck to
 1605 the county.

1606 (6)~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
 1607 person who will pay the taxes, interest, costs, and charges and
 1608 will demand the lowest rate of interest, not in excess of the
 1609 maximum rate of interest allowed by this chapter. The tax
 1610 collector shall accept bids in even increments and in fractional
 1611 interest rate bids of one-quarter of 1 percent only. Proxy
 1612 bidding is valid if authorized or accepted by the potential
 1613 buyer of the certificate. If multiple bidders offer the same
 1614 lowest rate of interest, the tax collector shall determine the
 1615 method of selecting the bidder to whom the certificate will be
 1616 awarded. Acceptable methods include the bid received first or
 1617 use of a random number generator. If a certificate is not
 1618 purchased ~~there is no buyer~~, the certificate shall be struck
 1619 ~~issued~~ to the county at the maximum rate of interest allowed by
 1620 this chapter.

1621 (7)~~(6)~~ The tax collector may ~~shall~~ require immediate
 1622 payment of a reasonable deposit from any person who wishes to
 1623 bid for a tax certificate. A person who fails or refuses to pay
 1624 any bid made by, or on behalf of, such person ~~him or her~~ is not

1625 entitled to bid or have any other bid accepted or enforced
 1626 except as authorized by the tax collector ~~until a new deposit of~~
 1627 ~~100 percent of the amount of estimated purchases has been paid~~
 1628 ~~to the tax collector. When tax certificates are ready for~~
 1629 ~~issuance,~~ The tax collector shall provide written or electronic
 1630 notice when certificates are ~~notify each person to whom a~~
 1631 ~~certificate was struck off that the certificate is ready for~~
 1632 ~~issuance.~~ and Payment must be made within 48 hours after ~~from~~
 1633 the transmission of the electronic notice by the tax collector
 1634 or receipt of the written notice by the certificate buyer
 1635 ~~mailing of such notice or,~~ at the tax collector's discretion,
 1636 all or any portion of the deposit placed by the bidder may be
 1637 ~~the deposit shall be forfeited and the bid canceled. In any~~
 1638 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~
 1639 of the certificate by the tax collector. If the tax collector
 1640 determines that payment has been requested in error, the tax
 1641 collector shall issue a refund within 15 business days after
 1642 such payment. Any refund issued after 15 business days shall be
 1643 issued with interest at the rate of 5 percent per annum.

1644 ~~(8)(7)~~ The form of the certificate shall be as prescribed
 1645 ~~by the department.~~ Upon the cancellation of a any bid: ~~the tax~~
 1646 ~~collector shall resell that certificate the following day or as~~
 1647 ~~soon thereafter as possible, provided the certificate is sold~~
 1648 ~~within 10 days after cancellation of such bid.~~

1649 (a) If the sale has not been adjourned, the tax collector
 1650 shall reoffer the certificate for sale.

1651 (b) If the sale has been adjourned, the tax collector
 1652 shall reoffer the certificate at a subsequent sale. Before the

1653 subsequent sale, the parcels must be readvertised pursuant to s.
 1654 197.402 (3) .

1655 (9)-(8) The tax collector shall maintain records ~~make a~~
 1656 ~~list~~ of all the certificates sold for taxes, showing the date of
 1657 the sale, the number of each certificate, the name of the owner
 1658 as returned, a description of the property ~~land~~ within the
 1659 certificate, the name of the purchaser, the interest rate bid,
 1660 and the amount for which sale was made. Such records may be
 1661 maintained electronically and shall ~~This list shall~~ be cited
 1662 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
 1663 ~~shall append to the list a certificate setting forth the fact~~
 1664 ~~that the sale was made in accordance with this chapter.~~

1665 (10)-(9) A certificate may not be sold on, and a ~~nor is any~~
 1666 lien is not created in, property owned by any governmental unit
 1667 ~~the property of~~ which has become subject to taxation due to
 1668 lease of the property to a nongovernmental lessee. The
 1669 delinquent taxes shall be enforced and collected in the manner
 1670 provided in s. 196.199(8). However, the ad valorem real property
 1671 taxes levied on a leasehold that is taxed as real property under
 1672 s. 196.199(2)(b), and for which no rental payments are due under
 1673 the agreement that created the leasehold or for which payments
 1674 required under the original leasehold agreement have been waived
 1675 or prohibited by law before January 1, 1993, must be paid by the
 1676 lessee. If the taxes are unpaid, the delinquent taxes become a
 1677 lien on the leasehold and may be collected and enforced under
 1678 this chapter.

1679 (11)-(10) Any tax certificates that ~~issued pursuant to this~~
 1680 ~~section after January 1, 1977, which~~ are void due to an error of

1681 the property appraiser, the tax collector, or the taxing or
 1682 levying authority ~~any other county official, or any municipal~~
 1683 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
 1684 corrected or amended, pursuant to this chapter or chapter 196,
 1685 shall earn interest at the rate of 8 percent per year, simple
 1686 interest, or the rate of interest bid at the tax certificate
 1687 sale, whichever is less, calculated monthly from the date the
 1688 certificate was purchased until the date the tax collector
 1689 issues the refund ~~is ordered~~. Refunds made on tax certificates
 1690 that are corrected or void shall be processed in accordance with
 1691 the procedure set forth in s. 197.182, except that the 4-year
 1692 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~
 1693 does not apply to or bar refunds resulting from correction or
 1694 cancellation of certificates and release of tax deeds as
 1695 authorized herein.

1696 (12) ~~(11)~~ ~~When tax certificates are advertised for sale,~~
 1697 The tax collector is ~~shall be~~ entitled to a commission of 5
 1698 percent on the amount of the delinquent taxes and interest when
 1699 a tax certificate is sold ~~actual sale is made~~. The commission
 1700 must be included on the face value of the certificate. However,
 1701 the tax collector is ~~shall~~ not be entitled to a ~~any~~ commission
 1702 for a certificate that is struck ~~the sale of certificates made~~
 1703 to the county until the certificate is redeemed or purchased
 1704 ~~commission is paid upon the redemption or sale of the tax~~
 1705 ~~certificates~~. If ~~When~~ a tax deed is issued to the county, the
 1706 tax collector may ~~shall~~ not receive his or her commission ~~for~~
 1707 ~~the certificates~~ until ~~after~~ the property is sold and conveyed
 1708 by the county.

1709 ~~(12) All tax certificates issued to the county shall be~~
 1710 ~~held by the tax collector of the county where the lands covered~~
 1711 ~~by the certificates are located.~~

1712 ~~(13) Delinquent taxes on real property may be paid after~~
 1713 ~~the date of delinquency but prior to the sale of a tax~~
 1714 ~~certificate by paying all costs, advertising charges, and~~
 1715 ~~interest.~~

1716 (13)~~(14)~~ The holder of a tax certificate may not directly,
 1717 through an agent, or otherwise initiate contact with the owner
 1718 of property upon which he or she holds a tax certificate to
 1719 encourage or demand payment until 2 years after ~~have elapsed~~
 1720 ~~since~~ April 1 of the year of issuance of the tax certificate.

1721 (14)~~(15)~~ Any holder of a tax certificate who, prior to the
 1722 date 2 years after April 1 of the year of issuance of the tax
 1723 certificate, initiates, or whose agent initiates, contact with
 1724 the property owner upon which he or she holds a certificate
 1725 encouraging or demanding payment may be barred by the tax
 1726 collector from bidding at a tax certificate sale. Unfair or
 1727 deceptive contact by the holder of a tax certificate to a
 1728 property owner to obtain payment is an unfair and deceptive
 1729 trade practice, as referenced in s. 501.204(1), regardless of
 1730 whether the tax certificate is redeemed. Such unfair or
 1731 deceptive contact is actionable under ss. 501.2075-501.211. If
 1732 the property owner later redeems the certificate in reliance on
 1733 the deceptive or unfair practice, the unfair or deceptive
 1734 contact is actionable under applicable laws prohibiting fraud.

1735 ~~(16) The county tax collector may conduct the sale of tax~~
 1736 ~~certificates for unpaid taxes pursuant to this section by~~

1737 ~~electronic means. Such electronic sales shall comply with the~~
 1738 ~~procedures provided in this chapter. The tax collector shall~~
 1739 ~~provide access to such electronic sale by computer terminals~~
 1740 ~~open to the public at a designated location. A tax collector who~~
 1741 ~~chooses to conduct such electronic sales may receive electronic~~
 1742 ~~deposits and payments related to the tax certificate sale.~~

1743 Section 43. Section 197.4325, Florida Statutes, is amended
 1744 to read:

1745 197.4325 Procedure when ~~checks received for~~ payment of
 1746 taxes or tax certificates is ~~are~~ dishonored.-

1747 (1) ~~(a)~~ Within 10 days after a payment for taxes ~~check~~
 1748 received by the tax collector ~~for payment of taxes~~ is
 1749 dishonored, the tax collector shall notify the payor ~~maker of~~
 1750 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
 1751 official receipt is canceled for nonpayment, the tax collector
 1752 shall ~~cancel the official receipt issued for the dishonored~~
 1753 ~~check and shall~~ make an entry on the tax roll that the receipt
 1754 was canceled because of a dishonored payment ~~check~~. ~~Where~~
 1755 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
 1756 effort to collect the moneys due before canceling the receipt.

1757 ~~(b)~~ ~~The tax collector shall retain a copy of the canceled~~
 1758 ~~tax receipt and the dishonored check for the period of time~~
 1759 ~~required by law.~~

1760 (2) ~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
 1761 collector for the purchase of a tax certificate is dishonored
 1762 and: the certificate has not been delivered to the bidder, ~~the~~
 1763 ~~tax collector shall retain the deposit and resell the tax~~
 1764 ~~certificate. If the certificate has been delivered to the~~

1765 ~~bidder, the tax collector shall notify the department, and, upon~~
 1766 ~~approval by the department, the certificate shall be canceled~~
 1767 ~~and resold.~~

1768 ~~(b) When a bidder's deposit is forfeited, the tax~~
 1769 ~~collector shall retain the deposit and resell the tax~~
 1770 ~~certificate.~~

1771 (a)1. ~~If~~ The tax certificate sale has been adjourned, the
 1772 tax collector shall readvertise the tax certificate to be
 1773 resold. If ~~When~~ the bidder's deposit is forfeited and the
 1774 certificate is readvertised, the deposit shall be used to pay
 1775 the advertising fees before other costs or charges are imposed.
 1776 Any portion of the bidder's forfeit deposit that remains after
 1777 advertising and other costs or charges have been paid shall be
 1778 deposited by the tax collector into his or her official office
 1779 account. If the tax collector fails to require a deposit and tax
 1780 certificates are resold, the advertising charges required for
 1781 the second sale may ~~shall~~ not be added to the face value of the
 1782 tax certificate.

1783 (b)2. ~~If~~ The tax certificate sale has not been adjourned,
 1784 the tax collector shall cancel the previous bid pursuant to s.
 1785 197.432(8)(a) and reoffer the certificate for sale ~~add the~~
 1786 ~~certificates to be resold to the sale list and continue the sale~~
 1787 ~~until all tax certificates are sold.~~

1788 Section 44. Subsection (2) of section 197.442, Florida
 1789 Statutes, is amended to read:

1790 197.442 Tax collector not to sell certificates on land on
 1791 which taxes have been paid; penalty.—

1792 (2) The office of the tax collector shall be responsible

1793 ~~to the publisher~~ for costs of advertising property lands on
 1794 which the taxes have been paid, and the office of the property
 1795 appraiser shall be responsible ~~to the publisher~~ for the costs of
 1796 advertising property lands doubly assessed or assessed in error.

1797 Section 45. Section 197.443, Florida Statutes, is amended
 1798 to read:

1799 197.443 Cancellation of ~~void~~ tax certificates; correction
 1800 of tax certificates; ~~procedure.~~

1801 (1) The tax collector shall forward a certificate of error
 1802 to the department and enter a memorandum of error upon the list
 1803 of certificates sold for taxes if ~~When a tax certificate on~~
 1804 ~~lands has been sold for unpaid taxes and:~~

1805 (a) The tax certificate evidencing the sale is void
 1806 because the taxes on the property lands have been paid;

1807 (b) The property was lands ~~were~~ not subject to taxation at
 1808 the time of the assessment on which they were sold;

1809 (c) The description of the property in the tax certificate
 1810 is void or has been corrected or amended;

1811 (d) An error of commission or omission has occurred which
 1812 invalidates the sale;

1813 (e) The circuit court has voided the tax certificate by a
 1814 suit to cancel the tax certificate by the holder;

1815 (f) The tax certificate is void for any other reason; or

1816 (g) An error in assessed value has occurred for which the
 1817 tax certificate may be corrected. 7

1818
 1819 ~~the tax collector shall forward a certificate of such error to~~
 1820 ~~the department and enter upon the list of certificates sold for~~

1821 ~~taxes a memorandum of such error.~~

1822 (2) The department, upon receipt of the ~~such~~ certificate
 1823 of error, if satisfied of the correctness of the certificate ~~of~~
 1824 ~~error~~ or upon receipt of a court order, shall notify the tax
 1825 collector, who shall cancel or correct the certificate. A tax
 1826 certificate correction or cancellation that has been ordered by
 1827 a court or requested by the tax certificateholder and that does
 1828 not result from a change made in the assessed value on a tax
 1829 roll certified to the tax collector shall be made by the tax
 1830 collector without order from the department.

1831 (3) ~~(2)~~ The holder of a tax certificate who pays, redeems,
 1832 or causes to be corrected or to be canceled and surrendered by
 1833 any other tax certificates, or who pays any subsequent and
 1834 omitted taxes or costs, in connection with the foreclosure of a
 1835 tax certificate or tax deed that is, ~~and when such other~~
 1836 ~~certificates or such subsequent and omitted taxes are void or~~
 1837 ~~corrected for any reason, the person paying, redeeming, or~~
 1838 ~~causing to be corrected or to be canceled and surrendered the~~
 1839 ~~other tax certificates or paying the other subsequent and~~
 1840 ~~omitted taxes is entitled to a refund~~ obtain the return of the
 1841 amount paid together with interest calculated monthly from the
 1842 date of payment through the day of issuance of the refund at the
 1843 rate specified in s. 197.432(11) therefor.

1844 (a) The county officer or taxing or levying authority
 1845 that, ~~as the case may be, which~~ causes an error that results in
 1846 the voiding issuance of a ~~void~~ tax certificate shall be charged
 1847 for the costs of advertising incurred in the sale of a new ~~the~~
 1848 tax certificate.

1849 (b) If ~~When~~ the owner of a tax certificate requests that
 1850 the certificate be canceled for any reason, or that the amount
 1851 of the certificate be amended as a result of payments received
 1852 due to an intervening bankruptcy or receivership, but does not
 1853 seek a refund, the tax collector shall cancel or amend the tax
 1854 certificate and a refund shall not be processed. The tax
 1855 collector shall require the owner of the tax certificate to
 1856 execute a written statement that he or she is the holder of the
 1857 tax certificate, that he or she wishes the certificate to be
 1858 canceled or amended, and that a refund is not expected and is
 1859 not to be made.

1860 ~~(4)(3)~~ (4) ~~If~~ ~~When~~ the tax certificate or a tax deed based
 1861 upon the certificate is held by an individual, the collector
 1862 shall ~~at once~~ notify the original purchaser of the certificate
 1863 or tax deed or the subsequent holder ~~thereof,~~ if known, that
 1864 upon the voluntary surrender of the certificate or deed of
 1865 release of any ~~his or her~~ rights under the tax deed, a refund
 1866 will be made of the amount received by the governmental units
 1867 for the certificate or deed, plus \$1 for the deed of release.

1868 ~~(5)(4)~~ (5) The refund shall be made in accordance with the
 1869 procedure set forth in s. 197.182, except that the 4-year time
 1870 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
 1871 not apply to or bar refunds resulting from correction or
 1872 cancellation of certificates and release of tax deeds as
 1873 authorized in this section ~~herein.~~

1874 Section 46. Section 197.462, Florida Statutes, is amended
 1875 to read:

1876 197.462 Transfer of tax certificates held by individuals.—

1877 (1) All tax certificates issued to an individual may be
 1878 transferred ~~by endorsement~~ at any time before they are redeemed
 1879 or a tax deed is executed ~~thereunder~~.

1880 ~~(2) The official endorsement of a tax certificate by the~~
 1881 ~~tax collector with the date and the amount received and its~~
 1882 ~~entry on the record of tax certificates sold shall be sufficient~~
 1883 ~~evidence of the assignment of it.~~

1884 (2)~~(3)~~ The tax collector shall record the transfer on the
 1885 record of tax certificates sold.

1886 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service
 1887 charge for each transfer ~~endorsement~~.

1888 Section 47. Section 197.472, Florida Statutes, is amended
 1889 to read:

1890 197.472 Redemption of tax certificates.—

1891 (1) Any person may redeem a tax certificate ~~or purchase a~~
 1892 ~~county-held certificate~~ at any time after the certificate is
 1893 issued and before a tax deed is issued or the property is placed
 1894 on the list of lands available for sale. The person redeeming ~~or~~
 1895 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
 1896 ~~the county where the land is situated~~ the face amount plus all
 1897 interest, costs, and charges. ~~of the certificate or the part~~
 1898 ~~thereof that the part or interest purchased or redeemed bears to~~
 1899 ~~the whole. Upon purchase or redemption being made, the person~~
 1900 ~~shall pay all taxes, interest, costs, charges, and omitted~~
 1901 ~~taxes, if any, as provided by law upon the part or parts of the~~
 1902 ~~certificate so purchased or redeemed.~~

1903 (2) When a tax certificate is redeemed and the interest
 1904 earned on the tax certificate is less than 5 percent of the face

1905 amount of the certificate, a mandatory minimum interest charge
 1906 of an absolute 5 percent shall be levied upon the face value of
 1907 the tax certificate. The person redeeming the tax certificate
 1908 shall pay the interest rate due on the certificate or the 5
 1909 percent ~~5-percent~~ mandatory minimum interest charge, whichever
 1910 is greater. This subsection applies to all county-held tax
 1911 certificates and all individual tax certificates except those
 1912 with an interest rate bid of zero percent.

1913 (3) After an application for a tax deed is filed but
 1914 before a tax deed is issued, a person who wishes to redeem the
 1915 tax certificates issued against a property must pay all
 1916 principle, fees, and interest that would constitute the minimum
 1917 bid under s. 197.542 were the tax deed sale held the date of
 1918 redemption.

1919 (4)~~(3)~~ The tax collector shall receive a fee of \$6.25 for
 1920 each tax certificate ~~purchased or redeemed~~.

1921 (5)~~(4)~~ ~~When only~~ A portion of a certificate may be ~~is~~
 1922 ~~being redeemed only if or purchased and~~ such portion can be
 1923 ascertained by legal description and the portion to be redeemed
 1924 is evidenced by a contract for sale or recorded deed. The tax
 1925 collector shall make a written request for apportionment to the
 1926 property appraiser, and ~~within 15 days after such request,~~ the
 1927 property appraiser shall furnish the tax collector a certificate
 1928 apportioning the value to that portion sought to be redeemed and
 1929 to the remaining land covered by the certificate.

1930 ~~(5) When a tax certificate is purchased or redeemed, the~~
 1931 ~~tax collector shall give to the person a receipt and certificate~~
 1932 ~~showing the amount paid for the purchase or redemption, a~~

1933 ~~description of the land, and the date, number, and amount of the~~
 1934 ~~certificate, certificates, or part of certificate which is~~
 1935 ~~purchased or redeemed, which shall be in the form prescribed by~~
 1936 ~~the department. If a tax certificate is redeemed in full, the~~
 1937 ~~certificate shall be surrendered to the tax collector by the~~
 1938 ~~original purchaser and canceled by the tax collector. If only a~~
 1939 ~~part is purchased or redeemed, the portion and description of~~
 1940 ~~land, with date of purchase or redemption, shall be endorsed on~~
 1941 ~~the certificate by the tax collector. The certificate shall be~~
 1942 ~~retained by the owner, or the tax collector if the certificate~~
 1943 ~~is a county-held certificate, subject to the endorsement. The~~
 1944 ~~purchase or redemption shall be entered by the tax collector on~~
 1945 ~~the record of tax certificates sold.~~

1946 (6) After ~~When~~ a tax certificate is ~~has been~~ purchased or
 1947 redeemed, the tax collector shall pay to the owner of the tax
 1948 certificate the amount received by the tax collector less the
 1949 redemption fee within 15 business days after the date of receipt
 1950 of the redemption. If the payment to the tax certificate owner
 1951 is not issued within 15 business days, the tax collector shall
 1952 pay interest at the rate of 5 percent per annum to the
 1953 certificate owner ~~service charges~~. Along with the payment, the
 1954 tax collector shall identify the certificates redeemed and the
 1955 amount paid for each certificate. However, if the tax collector
 1956 pays the certificateholder electronically, the certificates
 1957 redeemed and the amounts paid for each certificate shall be
 1958 provided electronically by facsimile or electronic mail within
 1959 24 hours after payment.

1960 (7) Nothing in this section shall be deemed to deny any

1961 person the right to ~~purchase or~~ redeem any outstanding tax
 1962 certificate in accordance with the law ~~in force when it was~~
 1963 ~~issued. However, the provisions of s. 197.573 relating to~~
 1964 ~~survival of restrictions and covenants after the issuance of a~~
 1965 ~~tax deed are not repealed by this chapter and apply regardless~~
 1966 ~~of the manner in which the tax deed was issued.~~

1967 (8) The provisions of subsection (5) ~~(4)~~ do not apply to
 1968 collections relating to fee timeshare real property made
 1969 pursuant to ~~the provisions of~~ s. 192.037.

1970 Section 48. Section 197.4725, Florida Statutes, is created
 1971 to read:

1972 197.4725 Purchase of county-held tax certificates.-

1973 (1) Any person may purchase a county-held tax certificate
 1974 at any time after the tax certificate is issued and before a tax
 1975 deed application is made. The person purchasing a county-held
 1976 tax certificate shall pay to the tax collector the face amount
 1977 plus all interest, costs, and charges or, subject to s.
 1978 197.472(4), the part described in the tax certificate.

1979 (2) If a county-held tax certificate is purchased, the
 1980 interest earned shall be calculated at 1.5 percent per month, or
 1981 a fraction thereof, to the date of purchase.

1982 (3) The tax collector shall receive a fee of \$6.25 for
 1983 each county-held tax certificate purchased.

1984 (4) This section does not apply to collections relating to
 1985 fee timeshare real property made pursuant to s. 192.037.

1986 (5) The tax collector may use electronic means to make
 1987 known county-held tax certificates that are available for
 1988 purchase and to complete the purchase. The tax collector may

1989 charge a reasonable fee for costs incurred in providing such
 1990 electronic services.

1991 (6) The purchaser of a county-held tax certificate shall
 1992 be issued a new tax certificate with a face value that includes
 1993 all sums paid to acquire the certificate from the county,
 1994 including accrued interest and charges paid under to this
 1995 section. The date the county-held certificate was issued shall
 1996 be the date used to determine the date on which an application
 1997 for tax deed may be made. The date that the new certificate is
 1998 purchased is the date that must be used to calculate the
 1999 interest or minimum charge due if the certificate is redeemed.

2000 Section 49. Section 197.473, Florida Statutes, is amended
 2001 to read:

2002 197.473 Disposition of unclaimed redemption moneys.—

2003 ~~(1) After~~ Money paid to the tax collector for the
 2004 redemption of a tax certificate or a tax deed application that
 2005 ~~certificates has been held for 90 days, which money is payable~~
 2006 ~~to the holder of a redeemed tax certificate but for which no~~
 2007 ~~claim has been made, or which fails to be presented for payment,~~
 2008 is considered unclaimed as defined in s. 717.113 and shall be
 2009 remitted to the state pursuant to s. 717.117, ~~on the first day~~
 2010 ~~of the following quarter the tax collector shall remit such~~
 2011 ~~unclaimed moneys to the board of county commissioners, less the~~
 2012 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
 2013 ~~retained by the tax collector as service charges.~~

2014 ~~(2) Two years after the date the unclaimed redemption~~
 2015 ~~moneys were remitted to the board of county commissioners, all~~
 2016 ~~claims to such moneys are forever barred, and such moneys become~~

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2010

2017 ~~the property of the county.~~

2018 Section 50. Section 197.482, Florida Statutes, is amended
2019 to read:

2020 197.482 Expiration ~~Limitation upon~~ lien of tax
2021 certificate.-

2022 ~~(1) Seven~~ After the expiration of 7 years after from the
2023 date of issuance of a tax certificate, which is the date of the
2024 first day of the tax certificate sale as advertised under s.
2025 197.432, ~~of a tax certificate~~, if a tax deed has not been
2026 applied for ~~on the property covered by the certificate~~, and no
2027 other administrative or legal proceeding, including a
2028 bankruptcy, has existed of record, the tax certificate is null
2029 and void, ~~and the tax collector shall be canceled.~~ The tax
2030 collector shall note cancel the tax certificate, noting the date
2031 of the cancellation ~~of the tax certificate~~ upon all appropriate
2032 records in his or her office. ~~The tax collector shall complete~~
2033 ~~the cancellation by entering opposite the record of the 7-year-~~
2034 ~~old tax certificate a notation in substantially the following~~
2035 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
2036 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
2037 ~~years from the date of issue. This section subsection does not~~
2038 apply to deferred payment tax certificates.

2039 ~~(2) The provisions and limitations herein prescribed for~~
2040 ~~tax certificates do not apply to tax certificates which were~~
2041 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
2042 ~~1937, commonly known as the "Murphy Act."~~

2043 Section 51. Section 197.492, Florida Statutes, is amended
2044 to read:

2045 197.492 Errors and insolvencies report list.—On or before
 2046 the 60th day after the tax certificate sale is adjourned, the
 2047 tax collector shall certify ~~make out a report~~ to the board of
 2048 county commissioners a report ~~separately~~ showing the discounts,
 2049 errors, double assessments, and insolvencies relating to tax
 2050 collections for which credit is to be given, including in every
 2051 case except discounts, the names of the parties on whose account
 2052 the credit is to be allowed. The report may be submitted in an
 2053 electronic format. ~~The board of county commissioners, upon~~
 2054 ~~receiving the report, shall examine it; make such investigations~~
 2055 ~~as may be necessary; and, if the board discovers that the tax~~
 2056 ~~collector has taken credit as an insolvent item any personal~~
 2057 ~~property tax due by a solvent taxpayer, charge the amount of~~
 2058 ~~taxes represented by such item to the tax collector and not~~
 2059 ~~approve the report until the tax collector strikes such item~~
 2060 ~~from the record.~~

2061 Section 52. Section 197.502, Florida Statutes, is amended
 2062 to read:

2063 197.502 Application for obtaining tax deed by holder of
 2064 tax sale certificate; fees.—

2065 (1) The holder of a any tax certificate, other than the
 2066 county, at any time after 2 years have elapsed since April 1 of
 2067 the year of issuance of the tax certificate and before the
 2068 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~
 2069 ~~of issuance~~, may file the certificate and an application for a
 2070 tax deed with the tax collector of the county where the property
 2071 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~
 2072 ~~application may be made on the entire parcel of property or any~~

2073 ~~part thereof which is capable of being readily separated from~~
2074 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
2075 deed application fee of \$75, plus reimbursement for any fee
2076 charged to the tax collector by a vendor for providing an
2077 electronic tax deed application program or service.

2078 (2) A certificateholder, other than the county, may notify
2079 the tax collector at any time of the certificateholder's intent
2080 to make application for tax deed. However, if the tax deed
2081 application will be filed within the month of the earliest date
2082 allowed pursuant to subsection (1), the certificateholder must
2083 provide the tax collector with a notice of intent to make
2084 application no later than 30 days before the date of
2085 application. The tax collector shall notify the
2086 certificateholder of the total amount due or the estimated
2087 amount due, which must include the amount due for redemption or
2088 purchase of all other outstanding tax certificates, plus
2089 interest; any omitted taxes, plus interest; any delinquent
2090 taxes, plus interest; any costs of an electronic tax deed sale;
2091 and current taxes, if due, which cover the land. The tax
2092 collector shall provide this notice at the earliest possible
2093 date but no later than 30 days following the tax collector's
2094 receipt of the certificateholder's notice of intent to make
2095 application. The certificateholder shall pay the total amount
2096 due or the estimated amount due at the time of application. If
2097 the tax collector estimates the costs to redeem the outstanding
2098 certificates, the tax collector must provide a final statement
2099 of the costs within 60 days after receipt of the application.
2100 The applicant shall pay any additional amounts due within 10

2101 days after receipt of a final statement. The tax collector shall
 2102 refund any overpayments with interest at the rate of 5 percent
 2103 per annum compounded annually within 10 days after providing the
 2104 final statement. ~~Any certificateholder, other than the county,~~
 2105 ~~who makes application for a tax deed shall pay the tax collector~~
 2106 ~~at the time of application all amounts required for redemption~~
 2107 ~~or purchase of all other outstanding tax certificates, plus~~
 2108 ~~interest, any omitted taxes, plus interest, any delinquent~~
 2109 ~~taxes, plus interest, and current taxes, if due, covering the~~
 2110 ~~land.~~

2111 (3) The county in which ~~where~~ the property lands described
 2112 in the certificate is ~~are~~ located shall apply ~~make application~~
 2113 for a tax deed on all county-held certificates on property
 2114 valued at \$5,000 or more on the property appraiser's most recent
 2115 assessment roll, except deferred payment tax certificates, and
 2116 may apply for tax deeds ~~make application~~ on these certificates
 2117 on property valued at less than \$5,000 on the property
 2118 appraiser's most recent assessment roll. The ~~Such~~ application
 2119 shall be made 2 years after April 1 of the year of issuance of
 2120 the certificates or as soon thereafter as is reasonable. Upon
 2121 application ~~for a tax deed~~, the county shall deposit with the
 2122 tax collector all applicable costs and fees, but may ~~shall~~ not
 2123 deposit any money to cover the redemption of other outstanding
 2124 certificates covering the property land. The tax collector may
 2125 charge a tax deed application fee of \$75, plus reimbursement for
 2126 any fee charged to the tax collector by a vendor for providing
 2127 an electronic tax deed application program or service.

2128 (4) The tax collector shall deliver to the clerk of the

2129 circuit court a statement that payment has been made for all
 2130 outstanding certificates or, if the certificate is held by the
 2131 county, that all appropriate fees have been deposited, and
 2132 stating that the following persons are to be notified prior to
 2133 the sale of the property:

2134 (a) Any legal titleholder of record if the address of the
 2135 owner appears on the record of conveyance of the property lands
 2136 to the owner. However, if the legal titleholder of record is the
 2137 same as the person to whom the property was assessed on the tax
 2138 roll for the year in which the property was last assessed, then
 2139 the notice may ~~only~~ be mailed to the address of the legal
 2140 titleholder as it appears on the latest assessment roll.

2141 (b) Any lienholder of record who has recorded a lien
 2142 against the property described in the tax certificate if an
 2143 address appears on the recorded lien.

2144 (c) Any mortgagee of record if an address appears on the
 2145 recorded mortgage.

2146 (d) Any vendee of a recorded contract for deed if an
 2147 address appears on the recorded contract or, if the contract is
 2148 not recorded, any vendee who has applied to receive notice
 2149 pursuant to s. 197.344(1)(c).

2150 (e) Any other lienholder who has applied to the tax
 2151 collector to receive notice if an address is supplied to the
 2152 collector ~~by such lienholder~~.

2153 (f) Any person to whom the property was assessed on the
 2154 tax roll for the year in which the property was last assessed.

2155 (g) Any lienholder of record who has recorded a lien
 2156 against a mobile home located on the property described in the

2157 tax certificate if an address appears on the recorded lien and
 2158 if the lien is recorded with the clerk of the circuit court in
 2159 the county where the mobile home is located.

2160 (h) Any legal titleholder of record of property that is
 2161 contiguous to the property described in the tax certificate, if
 2162 ~~when~~ the property described is ~~either~~ submerged land or common
 2163 elements of a subdivision, if the address of the titleholder of
 2164 contiguous property appears on the record of conveyance of the
 2165 property ~~land~~ to the ~~that~~ legal titleholder. However, if the
 2166 legal titleholder of property contiguous to the property
 2167 ~~described in the tax certificate~~ is the same as the person to
 2168 whom the property described in the tax certificate was assessed
 2169 on the tax roll for the year in which the property was last
 2170 assessed, the notice may be mailed ~~only~~ to the address of the
 2171 legal titleholder as it appears on the latest assessment roll.
 2172 As used in this chapter, the term "contiguous" means touching,
 2173 meeting, or joining at the surface or border, other than at a
 2174 corner or a single point, and not separated by submerged lands.
 2175 Submerged lands lying below the ordinary high-water mark which
 2176 are sovereignty lands are not part of the upland contiguous
 2177 property for purposes of notification.

2178
 2179 The statement must be signed by the tax collector or the tax
 2180 collector's designee, ~~with the tax collector's seal affixed~~. The
 2181 tax collector may purchase a reasonable bond for errors and
 2182 omissions of his or her office in making such statement. The
 2183 search of the official records must be made by a direct and
 2184 inverse search. "Direct" means the index in straight and

2185 continuous alphabetic order by grantor, and "inverse" means the
 2186 index in straight and continuous alphabetic order by grantee.

2187 (5) (a) The tax collector may contract with a title company
 2188 or an abstract company ~~at a reasonable fee~~ to provide the
 2189 minimum information required in subsection (4), consistent with
 2190 rules adopted by the department. If additional information is
 2191 required, the tax collector must make a written request to the
 2192 title or abstract company stating the additional requirements.
 2193 The tax collector may select any title or abstract company,
 2194 regardless of its location, as long as the fee is reasonable,
 2195 the minimum information is submitted, and the title or abstract
 2196 company is authorized to do business in this state. The tax
 2197 collector may advertise and accept bids for the title or
 2198 abstract company if he or she considers it appropriate to do so.

2199 1. The ownership and encumbrance report must include the
 2200 ~~be printed or typed on stationery or other paper showing a~~
 2201 letterhead of the person, firm, or company that makes the
 2202 search, and the signature of the individual ~~person~~ who makes the
 2203 search or of an officer of the firm ~~must be attached~~. The tax
 2204 collector is not liable for payment to the firm unless these
 2205 requirements are met. The report may be submitted to the tax
 2206 collector in an electronic format.

2207 2. The tax collector may not accept or pay for any title
 2208 search or abstract if ~~ne~~ financial responsibility is not assumed
 2209 for the search. However, reasonable restrictions as to the
 2210 liability or responsibility of the title or abstract company are
 2211 acceptable. Notwithstanding s. 627.7843(3), the tax collector
 2212 may contract for higher maximum liability limits.

2213 3. In order to establish uniform prices for ownership and
 2214 encumbrance reports within the county, the tax collector must
 2215 ~~shall~~ ensure that the contract for ownership and encumbrance
 2216 reports include all requests for title searches or abstracts for
 2217 a given period of time.

2218 (b) Any fee paid for a ~~any~~ title search or abstract must
 2219 be collected at the time of application under subsection (1),
 2220 and the amount of the fee must be added to the opening bid.

2221 (c) The clerk shall advertise and administer the sale and
 2222 receive such fees for the issuance of the deed and sale of the
 2223 property as ~~are~~ provided in s. 28.24.

2224 (6) ~~(a)~~ The opening bid:

2225 (a) On county-held certificates on nonhomestead property
 2226 shall be the sum of the value of all outstanding certificates
 2227 against the property land, plus omitted years' taxes, delinquent
 2228 taxes, interest, and all costs and fees paid by the county.

2229 ~~(b) The opening bid~~ On an individual certificate on
 2230 nonhomestead property shall include, in addition to the amount
 2231 of money paid to the tax collector by the certificateholder at
 2232 the time of application, the amount required to redeem the
 2233 applicant's tax certificate and all other costs and fees paid by
 2234 the applicant, plus all tax certificates that were sold
 2235 subsequent to the filing of the tax deed application and omitted
 2236 taxes, if any.

2237 ~~(c) The opening bid~~ On property assessed on the latest tax
 2238 roll as homestead property shall include, in addition to the
 2239 amount of money required for an opening bid on nonhomestead
 2240 property, an amount equal to one-half of the latest just

2241 ~~assessed~~ value of the homestead. Payment of one-half of the just
 2242 ~~assessed~~ value of the homestead property shall not be required
 2243 if the tax certificate to which the application relates was sold
 2244 prior to January 1, 1982.

2245 (7) On county-held certificates for which there are no
 2246 bidders at the public sale, the clerk shall enter the land on a
 2247 list entitled "lands available for taxes" and shall immediately
 2248 notify the county commission and all other persons holding
 2249 certificates against the property land that the property land is
 2250 available. During the first 90 days after the property land is
 2251 placed on the list ~~of lands available for taxes~~, the county may
 2252 purchase the land for the opening bid or may waive its rights to
 2253 purchase the property. Thereafter, any person, the county, or
 2254 any other governmental unit may purchase the property land from
 2255 the clerk, without further notice or advertising, for the
 2256 opening bid, except that if when the county or other
 2257 governmental unit is the purchaser for its own use, the board of
 2258 county commissioners may cancel omitted years' taxes, as
 2259 provided under s. 197.447. If the county does not elect to
 2260 purchase the property land, the county must notify each legal
 2261 titleholder of property contiguous to the property land
 2262 available for taxes, as provided in paragraph (4) (h), before
 2263 expiration of the 90-day period. Interest on the opening bid
 2264 continues to accrue through the month of sale as prescribed by
 2265 s. 197.542.

2266 (8) Taxes may shall not be extended against parcels listed
 2267 as lands available for taxes, but in each year the taxes that
 2268 would have been due shall be treated as omitted years and added

2269 to the required minimum bid. If any tax certificates exist or if
 2270 an application for a tax deed by a person other than the county
 2271 is not filed within 7 ~~Three~~ years after the day the land was
 2272 offered for public sale, the land shall escheat to the county in
 2273 which it is located, free and clear. If the property was placed
 2274 on the list of lands available for taxes as a result of a tax
 2275 deed application filed by the county and a tax certificate,
 2276 owned by a person other than the county, does not exist on the
 2277 property, the property shall escheat 3 years after the day the
 2278 property was offered for private sale, free and clear. All tax
 2279 certificates, accrued taxes, and liens of any nature against the
 2280 property shall be deemed canceled as a matter of law and of no
 2281 further legal force and effect, and the clerk shall execute an
 2282 escheatment tax deed vesting title in the board of county
 2283 commissioners of the county in which the land is located.

2284 (a) When a property escheats to the county under this
 2285 subsection, the county is not subject to any liability imposed
 2286 by chapter 376 or chapter 403 for preexisting soil or
 2287 groundwater contamination due solely to its ownership. However,
 2288 this subsection does not affect the rights or liabilities of any
 2289 past or future owners of the escheated property and does not
 2290 affect the liability of any governmental entity for the results
 2291 of its actions that create or exacerbate a pollution source.

2292 (b) The county and the Department of Environmental
 2293 Protection may enter into a written agreement for the
 2294 performance, funding, and reimbursement of the investigative and
 2295 remedial acts necessary for a property that escheats to the
 2296 county.

2297 (9) Consolidated applications on more than one tax
 2298 certificate are allowed, but a separate statement shall be
 2299 issued pursuant to subsection (4), and a separate tax deed shall
 2300 be issued pursuant to s. 197.552, for each parcel of property
 2301 shown on the tax certificate.

2302 (10) Any fees collected pursuant to this section shall be
 2303 refunded to the certificateholder in the event that the tax deed
 2304 sale is canceled for any reason.

2305 (11) For any property acquired under this section by the
 2306 county for the express purpose of providing infill housing, the
 2307 board of county commissioners may, in accordance with s.
 2308 197.447, cancel county-held tax certificates and omitted years'
 2309 taxes on such properties. Furthermore, the county may not
 2310 transfer a property acquired under this section specifically for
 2311 infill housing back to a taxpayer who failed to pay the
 2312 delinquent taxes or charges that led to the issuance of the tax
 2313 certificate or lien. For purposes of this subsection only, the
 2314 term "taxpayer" includes the taxpayer's family or any entity in
 2315 which the taxpayer or taxpayer's family has any interest.

2316 Section 53. Section 197.522, Florida Statutes, is amended
 2317 to read:

2318 197.522 Notice to owner when application for tax deed is
 2319 made.—

2320 (1) (a) Except as provided in this section, the clerk of
 2321 the circuit court shall notify, by certified mail with return
 2322 receipt requested or by registered mail if the notice is to be
 2323 sent outside the continental United States, the persons listed
 2324 in the tax collector's statement pursuant to s. 197.502(4) that

2325 an application for a tax deed has been made. Such notice shall
 2326 be mailed at least 20 days before ~~prior to~~ the date of sale. If
 2327 an ~~ne~~ address is not listed in the tax collector's statement,
 2328 then a ~~ne~~ notice is not ~~shall be~~ required.

2329 (b) The clerk shall enclose with every copy mailed a
 2330 statement as follows:

2331 WARNING: There are unpaid taxes on property which you own
 2332 or in which you have a legal interest. Such property will be
 2333 sold at public auction notwithstanding its classification as
 2334 homestead property, if applicable. The property will be sold at
 2335 public auction on ...(date)... unless the back taxes are paid.
 2336 To make payment, or to receive further information, contact the
 2337 clerk of court immediately at ...(address)..., ...(telephone
 2338 number)....

2339 (c) The clerk shall complete and attach to the affidavit
 2340 of the publisher a certificate containing the names and
 2341 addresses of those persons notified and the date the notice was
 2342 mailed. The certificate shall be signed by the clerk and the
 2343 clerk's official seal affixed. The certificate shall be prima
 2344 facie evidence of the fact that the notice was mailed. If an ~~ne~~
 2345 address is not listed on the tax collector's certification, the
 2346 clerk shall execute a certificate to that effect.

2347 (d) The failure of anyone to receive notice as provided
 2348 herein shall not affect the validity of the tax deed issued
 2349 pursuant to the notice.

2350 (e) A printed copy of the notice as published in the
 2351 newspaper, accompanied by the warning statement described in
 2352 paragraph (b), shall be deemed sufficient notice.

2353 (2) (a) In addition to the notice provided in subsection
 2354 (1), for property that was not classified as homestead property
 2355 on the most recent assessment roll prior to the tax deed
 2356 application, the sheriff of the county in which the legal
 2357 titleholder resides shall, at least 20 days prior to the date of
 2358 sale, notify the legal titleholder of record of the property on
 2359 which the tax certificate is outstanding. The original notice
 2360 and sufficient copies shall be prepared by the clerk and
 2361 provided to the sheriff. Such notice shall be served as
 2362 specified in chapter 48; if the sheriff is unable to make
 2363 service, he or she shall post a copy of the notice in a
 2364 conspicuous place at the legal titleholder's last known address.
 2365 The inability of the sheriff to serve notice on the legal
 2366 titleholder shall not affect the validity of the tax deed issued
 2367 pursuant to the notice. A legal titleholder of record who
 2368 resides outside the state may be notified by the clerk as
 2369 provided in subsection (1). The notice shall be in substantially
 2370 the following form:

2371 WARNING

2372
 2373 There are unpaid taxes on the property which you own.
 2374 Such property will be sold at public auction
 2375 notwithstanding its classification as homestead
 2376 property, if applicable. The property will be sold at
 2377 public auction on ...(date)... unless the back taxes
 2378 are paid. To make arrangements for payment, or to
 2379 receive further information, contact the clerk of
 2380 court at ...(address)..., ...(telephone number)....

2381
2382 In addition, if the legal titleholder does not reside in the
2383 county in which the property to be sold is located, a copy of
2384 such notice shall be posted in a conspicuous place on the
2385 property by the sheriff of the county in which the property is
2386 located. However, no posting of notice shall be required if the
2387 property to be sold is classified for assessment purposes,
2388 according to use classifications established by the department,
2389 as nonagricultural acreage or vacant land.

2390 (b) In addition to the notice provided in subsection (1),
2391 for property classified as homestead property on the most recent
2392 assessment roll, the sheriff of the county in which the legal
2393 titleholder resides shall, at least 45 days prior to the date of
2394 sale, provide notice that a tax certificate is outstanding on
2395 such homestead property to the legal titleholder of record. The
2396 original notice and sufficient copies shall be prepared by the
2397 clerk of the circuit court and provided to the sheriff. Such
2398 notice shall be served as provided in chapter 48. If unable to
2399 make service, the sheriff shall post a copy of the notice in a
2400 conspicuous place at the homestead property address. The return
2401 of service shall indicate, in addition to the details of
2402 service, whether the residence exists and whether the residence
2403 appears to be occupied. The inability of the sheriff to serve
2404 notice on the legal titleholder of homestead property subject to
2405 an outstanding tax certificate does not affect the validity of a
2406 tax deed issued on such property pursuant to the notice. The
2407 notice shall be in substantially the following form:

2408 WARNING

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2409
 2410 There are unpaid taxes on the homestead property you
 2411 own. Such property will be sold at public auction on
 2412 ...(date)..., unless the back taxes are paid,
 2413 notwithstanding its classification as homestead
 2414 property. To make arrangements for payment or to
 2415 receive further information, contact the clerk of the
 2416 court immediately at ...(address)..., ...(telephone
 2417 number)....

2418 (c)~~(b)~~ In addition to the notice provided in subsection
 2419 (1), the clerk shall notify by certified mail with return
 2420 receipt requested, or by registered mail if the notice is to be
 2421 sent outside the continental United States, the persons listed
 2422 in the tax collector's statement pursuant to s. 197.502(4) (h)
 2423 and to the tax deed applicant that application for a tax deed
 2424 has been made. Such notice shall be mailed at least 20 days
 2425 prior to the date of sale. If an ~~no~~ address is not listed in the
 2426 tax collector's statement, a ~~then no~~ notice is not ~~shall be~~
 2427 required. Enclosed with the copy of the notice shall be a
 2428 statement in substantially the following form:

2429 WARNING

2430
 2431 There are unpaid taxes on property contiguous to your
 2432 property. The property with the unpaid taxes will be
 2433 sold at auction on ...(date)... unless the back taxes
 2434 are paid. To make payment, or to receive further
 2435 information about the purchase of the property,
 2436 contact the clerk of court immediately at

2437 | ... (address) ..., ... (telephone number)

2438 |
 2439 | Neither the failure of the tax collector to include the list of
 2440 | contiguous property owners pursuant to s. 197.502(4)(h) in his
 2441 | or her statement to the clerk nor the failure of the clerk to
 2442 | mail this notice to any or all of the persons listed in the tax
 2443 | collector's statement pursuant to s. 197.502(4)(h) shall be a
 2444 | basis to challenge the validity of the tax deed issued pursuant
 2445 | to any notice under this section.

2446 | (3) ~~Nothing in This chapter does not prohibit a shall be~~
 2447 | ~~construed to prevent the~~ tax collector, or any other public
 2448 | official, in his or her discretion from giving additional notice
 2449 | in any form concerning tax certificates and tax sales beyond the
 2450 | minimum requirements of this chapter.

2451 | Section 54. Section 197.542, Florida Statutes, is amended
 2452 | to read:

2453 | 197.542 Sale at public auction.—

2454 | (1) Real property ~~The lands~~ advertised for sale to the
 2455 | highest bidder as a result of an application filed under s.
 2456 | 197.502 shall be sold at public auction by the clerk of the
 2457 | circuit court, or his or her deputy, of the county where the
 2458 | property is ~~lands are~~ located on the date, at the time, and at
 2459 | the location as set forth in the published notice, which must
 2460 | ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
 2461 | ~~the time and place, the clerk shall read the notice of sale and~~
 2462 | ~~shall offer the lands described in the notice for sale to the~~
 2463 | ~~highest bidder for cash at public outcry.~~ The amount required to
 2464 | redeem the tax certificate, plus the amounts paid by the holder

2465 to the clerk ~~of the circuit court~~ in charges for costs of sale,
 2466 redemption of other tax certificates on the same property lands,
 2467 and all other costs to the applicant for tax deed, plus interest
 2468 ~~thereon~~ at the rate of 1.5 percent per month for the period
 2469 running from the month after the date of application for the
 2470 deed through the month of sale and costs incurred for the
 2471 service of notice provided for in s. 197.522(2), shall be
 2472 ~~considered~~ the bid of the certificateholder for the property. If
 2473 tax certificates exist or if delinquent taxes accrued subsequent
 2474 to the filing of the tax deed application, the amount required
 2475 to redeem such tax certificates or pay such delinquent taxes
 2476 shall be included in the minimum bid. However, if the land to be
 2477 sold is assessed on the latest tax roll as homestead property,
 2478 the bid of the certificateholder shall be increased to include
 2479 an amount equal to one-half of the just assessed value of the
 2480 homestead property as required by s. 197.502. If there are no
 2481 higher bids, the property land shall be struck off and sold to
 2482 the certificateholder, who shall ~~forthwith~~ pay to the clerk any
 2483 amounts included in the minimum bid, the documentary stamp tax,
 2484 and recording fees due. Upon payment, and a tax deed shall
 2485 ~~thereupon~~ be issued and recorded by the clerk. The tax deed
 2486 applicant shall have the option of placing the property on the
 2487 list of lands available for taxes in lieu of paying any
 2488 additional sums due as a result of the increased minimum bid,
 2489 documentary stamps, or recording fees.

2490 (2) ~~If there are other bids,~~ The certificateholder has
 2491 ~~shall have~~ the right to bid as others present may bid, and the
 2492 property shall be struck off and sold to the highest bidder. The

2493 high bidder shall post with the clerk a nonrefundable ~~cash~~
 2494 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to
 2495 be applied to the sale price at the time of full payment. Notice
 2496 of ~~the~~ this deposit requirement must ~~shall~~ be posted at the
 2497 auction site, and the clerk may require ~~that~~ bidders to show
 2498 their willingness and ability to post the ~~cost~~ deposit. If full
 2499 payment of the final bid and of documentary stamp tax and
 2500 recording fees is not made within 24 hours, excluding weekends
 2501 and legal holidays, the clerk shall cancel all bids, readvertise
 2502 the sale as provided in this section, and pay all costs of the
 2503 sale from the deposit. Any remaining funds must be applied
 2504 toward the opening bid. The clerk may refuse to recognize the
 2505 bid of any person who has previously bid and refused, for any
 2506 reason, to honor such bid.

2507 (3) If the sale is canceled for any reason, or the buyer
 2508 fails to make full payment within the time required, the clerk
 2509 shall immediately readvertise the sale to be held within ~~no~~
 2510 ~~later than~~ 30 days after the date the sale was canceled. Only
 2511 one advertisement is necessary. ~~No further notice is required.~~
 2512 The amount of the opening ~~statutory~~ ~~(opening)~~ bid shall be
 2513 increased by the cost of advertising, additional clerk's fees as
 2514 provided for in s. 28.24(21), and interest as provided for in
 2515 subsection (1). This process must be repeated until the property
 2516 is sold and the clerk receives full payment or the clerk does
 2517 not receive any bids other than the bid of the
 2518 certificateholder. The clerk must ~~shall~~ receive full payment
 2519 before ~~prior to~~ the issuance of the tax deed.

2520 (4) A tax deed sale may not be canceled without the

2521 consent of the tax deed applicant for any reason in law or
 2522 equity other than that the tax deed application has been
 2523 redeemed, collection has been stayed by the filing of a
 2524 bankruptcy petition, an error has been discovered in the
 2525 assessment record, or an error has been demonstrated in the
 2526 procedure or process used in processing the tax deed application
 2527 or setting the sale.

2528 (5)~~(4)~~ (a) A clerk may conduct electronic tax deed sales in
 2529 lieu of public outcry. The clerk must comply with the procedures
 2530 provided in this chapter, except that electronic proxy bidding
 2531 shall be allowed and the clerk may require bidders to advance
 2532 sufficient funds to pay the deposit required by subsection (2).
 2533 The clerk shall provide access to the electronic sale by
 2534 computer terminals open to the public at a designated location.
 2535 A clerk who conducts such electronic sales may receive
 2536 electronic deposits and payments related to the sale. The
 2537 portion of an advance deposit from a winning bidder required by
 2538 subsection (2) shall, upon acceptance of the winning bid, be
 2539 subject to the fee under s. 28.24(10).

2540 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~
 2541 ~~to~~ restrict or limit the authority of a charter county to
 2542 conduct ~~from conducting~~ electronic tax deed sales. In a charter
 2543 county where the clerk of the circuit court does not conduct all
 2544 electronic sales, the charter county shall be permitted to
 2545 receive electronic deposits and payments related to sales it
 2546 conducts, as well as to subject the winning bidder to a fee,
 2547 consistent with the schedule in s. 28.24(10).

2548 (c) The costs of electronic tax deed sales shall be added

2549 to the charges for the costs of sale under subsection (1) and
 2550 paid by the certificateholder when filing an application for a
 2551 tax deed.

2552 Section 55. Section 197.552, Florida Statutes, is amended
 2553 to read:

2554 197.552 Tax deeds.—

2555 (1) All tax deeds shall be issued in the name of a county
 2556 and ~~must shall~~ be signed by the clerk of the county. The deed
 2557 shall be witnessed by two witnesses, the official seal shall be
 2558 attached ~~thereto~~, and the deed shall be acknowledged or proven
 2559 as other deeds. The charges by the clerk shall be as provided in
 2560 s. 28.24. Tax deeds issued to a purchaser of property for
 2561 delinquent taxes must be in the form prescribed by the
 2562 department. All deeds issued pursuant to this section are prima
 2563 facie evidence of the regularity of all proceedings from the
 2564 valuation of the property to the issuance of the deed,
 2565 inclusive.

2566 (2) (a) Except as specifically provided in this chapter, a
 2567 ~~no~~ right, interest, restriction, or other covenant does not
 2568 ~~shall~~ survive the issuance of a tax deed.7

2569 (b)1. Liens that survive the issuance of a tax deed
 2570 include except that a lien of record held by a municipal or
 2571 county governmental unit or7 special district,7 or community
 2572 development district. These surviving liens include tax
 2573 certificates that were not incorporated in the tax deed
 2574 application, if, when such liens were lien is not satisfied from
 2575 ~~as of the disbursement of proceeds of sale under the provisions~~
 2576 ~~of s. 197.582, shall survive the issuance of a tax deed.~~

2577 2. A code enforcement lien survives only as to the amount
 2578 expended by the governmental entity to correct the code
 2579 deficiency and the amount of the surviving lien may not include
 2580 interest, penalties, fines, or attorney's fees.

2581 (3) A lien surviving the issuance of a tax deed may not
 2582 provide a basis to foreclose against the interest of the tax
 2583 deed owner unless the owner is reimbursed for the price of
 2584 acquiring the tax deed, including recording fees and documentary
 2585 stamps, by the holder of the surviving lien or at the time of a
 2586 foreclosure sale. If a foreclosure sale results in insufficient
 2587 funds to satisfy a surviving lien and reimburse the tax deed
 2588 owner, the proceeds of the foreclosure sale shall be distributed
 2589 pro rata in recognition of the equal dignity of lien and the tax
 2590 deed. ~~The charges by the clerk shall be as provided in s. 28.24.~~
 2591 ~~Tax deeds issued to a purchaser of land for delinquent taxes~~
 2592 ~~shall be in the form prescribed by the department. All deeds~~
 2593 ~~issued pursuant to this section shall be prima facie evidence of~~
 2594 ~~the regularity of all proceedings from the valuation of the~~
 2595 ~~lands to the issuance of the deed, inclusive.~~

2596 Section 56. Subsection (2) of section 197.582, Florida
 2597 Statutes, is amended to read:

2598 197.582 Disbursement of proceeds of sale.—

2599 (2) If the property is purchased for an amount in excess
 2600 of the statutory bid of the certificateholder, the excess shall
 2601 be paid over and disbursed by the clerk. If the property
 2602 purchased is homestead property and the statutory bid includes
 2603 an amount equal to at least one-half of the just assessed value
 2604 of the homestead, that amount shall be treated as excess and

2605 distributed in the same manner. The clerk shall distribute the
 2606 excess to the governmental units for the payment of any lien of
 2607 record held by a governmental unit against the property,
 2608 including any tax certificates not incorporated in the tax deed
 2609 application and omitted taxes, if any. ~~If In the event~~ the
 2610 excess is not sufficient to pay all of such liens in full, the
 2611 excess shall ~~then~~ be paid to each governmental unit pro rata.
 2612 If, after all liens ~~of record~~ of the governmental units ~~upon the~~
 2613 ~~property~~ are paid in full, there remains a balance of
 2614 undistributed funds, the balance ~~of the purchase price~~ shall be
 2615 retained by the clerk for the benefit of ~~the~~ persons described
 2616 in s. 197.522(1)(a), except those persons described in s.
 2617 197.502(4)(h), as their interests may appear. The clerk shall
 2618 mail notices to such persons notifying them of the funds held
 2619 for their benefit. Any service charges, at the ~~same~~ rate ~~as~~
 2620 prescribed in s. 28.24(10), and costs of mailing notices shall
 2621 be paid out of the excess balance held by the clerk. Excess
 2622 proceeds shall be held and disbursed in the same manner as
 2623 unclaimed redemption moneys in s. 197.473. ~~If In the event~~
 2624 excess proceeds are not sufficient to cover the service charges
 2625 and mailing costs, the clerk shall receive the total amount of
 2626 excess proceeds as a service charge.

2627 Section 57. Section 197.602, Florida Statutes, is amended
 2628 to read:

2629 197.602 Reimbursement required in challenges to the
 2630 validity of a tax deed ~~Party recovering land must refund taxes~~
 2631 ~~paid and interest.-~~

2632 (1) If a party successfully challenges the validity of a

2633 tax deed in an action at law or equity, but the taxes for which
 2634 the tax deed was sold were not paid before the tax deed was
 2635 issued, the party shall pay to the party against whom the
 2636 judgment or decree is entered:

2637 (a) The amount paid for the tax deed and all taxes paid
 2638 upon the land, together with 12 percent interest thereon per
 2639 year from the date of the issuance of the tax deed;

2640 (b) All legal expenses in obtaining the tax deed,
 2641 including publication of notice and clerk's fees for issuing and
 2642 recording the tax deed; and

2643 (c) The fair cash value of all maintenance and permanent
 2644 improvements made upon the land by the holders under the tax
 2645 deed. ~~If, in an action at law or in equity involving the~~
 2646 ~~validity of any tax deed, the court holds that the tax deed was~~
 2647 ~~invalid at the time of its issuance and that title to the land~~
 2648 ~~therein described did not vest in the tax deed holder, then, if~~
 2649 ~~the taxes for which the land was sold and upon which the tax~~
 2650 ~~deed was issued had not been paid prior to issuance of the deed,~~
 2651 ~~the party in whose favor the judgment or decree in the suit is~~
 2652 ~~entered shall pay to the party against whom the judgment or~~
 2653 ~~decree is entered the amount paid for the tax deed and all taxes~~
 2654 ~~paid upon the land, together with 12-percent interest thereon~~
 2655 ~~per year from the date of the issuance of the tax deed and all~~
 2656 ~~legal expenses in obtaining the tax deed, including publication~~
 2657 ~~of notice and clerk's fees for issuing and recording the tax~~
 2658 ~~deed, and also the fair cash value of all permanent improvements~~
 2659 ~~made upon the land by the holders under the tax deed.~~

2660 (2) In an action to challenge the validity of a tax deed,

2661 the prevailing party is entitled to all reasonable litigation
 2662 expenses including attorney's fees.

2663 (3) The court shall determine the amount of the expenses
 2664 for which a party shall be reimbursed. ~~and the fair cash value~~
 2665 ~~of improvements shall be ascertained and found upon the trial of~~
 2666 ~~the action, and~~ The tax deed holder or anyone holding under the
 2667 tax deed has thereunder shall have a prior lien on upon the land
 2668 for the payment of the expenses that must be reimbursed to such
 2669 persons sums.

2670 Section 58. Section 192.0105, Florida Statutes, is amended
 2671 to read

2672 192.0105 Taxpayer rights.—There is created a Florida
 2673 Taxpayer's Bill of Rights for property taxes and assessments to
 2674 guarantee that the rights, privacy, and property of the
 2675 taxpayers of this state are adequately safeguarded and protected
 2676 during tax levy, assessment, collection, and enforcement
 2677 processes administered under the revenue laws of this state. The
 2678 Taxpayer's Bill of Rights compiles, in one document, brief but
 2679 comprehensive statements that summarize the rights and
 2680 obligations of the property appraisers, tax collectors, clerks
 2681 of the court, local governing boards, the Department of Revenue,
 2682 and taxpayers. Additional rights afforded to payors of taxes and
 2683 assessments imposed under the revenue laws of this state are
 2684 provided in s. 213.015. The rights afforded taxpayers to assure
 2685 that their privacy and property are safeguarded and protected
 2686 during tax levy, assessment, and collection are available only
 2687 insofar as they are implemented in other parts of the Florida
 2688 Statutes or rules of the Department of Revenue. The rights so

2689 | guaranteed to state taxpayers in the Florida Statutes and the
 2690 | departmental rules include:

2691 | (1) THE RIGHT TO KNOW.—

2692 | (a) The right to be sent a ~~mailed~~ notice of proposed
 2693 | property taxes and proposed or adopted non-ad valorem
 2694 | assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
 2695 | (13)(a), and 200.069). The notice must also inform the taxpayer
 2696 | that the final tax bill may contain additional non-ad valorem
 2697 | assessments (see s. 200.069(10)).

2698 | (b) The right to notification of a public hearing on each
 2699 | taxing authority's tentative budget and proposed millage rate
 2700 | and advertisement of a public hearing to finalize the budget and
 2701 | adopt a millage rate (see s. 200.065(2)(c) and (d)).

2702 | (c) The right to advertised notice of the amount by which
 2703 | the tentatively adopted millage rate results in taxes that
 2704 | exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
 2705 | The right to notification ~~by first-class mail~~ of a comparison of
 2706 | the amount of the taxes to be levied from the proposed millage
 2707 | rate under the tentative budget change, compared to the previous
 2708 | year's taxes, and also compared to the taxes that would be
 2709 | levied if no budget change is made (see ss. 200.065(2)(b) and
 2710 | 200.069(2), (3), (4), and (8)).

2711 | (d) The right that the adopted millage rate will not
 2712 | exceed the tentatively adopted millage rate. If the tentative
 2713 | rate exceeds the proposed rate, each taxpayer shall be mailed
 2714 | notice comparing his or her taxes under the tentatively adopted
 2715 | millage rate to the taxes under the previously proposed rate,
 2716 | before a hearing to finalize the budget and adopt millage (see

2717 s. 200.065(2)(d)).

2718 (e) The right to be sent notice by first-class mail of a
 2719 non-ad valorem assessment hearing at least 20 days before the
 2720 hearing with pertinent information, including the total amount
 2721 to be levied against each parcel. All affected property owners
 2722 have the right to appear at the hearing and to file written
 2723 objections with the local governing board (see s. 197.3632(4)(b)
 2724 and (c) and (10)(b)2.b.).

2725 (f) The right of an exemption recipient to be sent a
 2726 renewal application for that exemption, the right to a receipt
 2727 for homestead exemption claim when filed, and the right to
 2728 notice of denial of the exemption (see ss. 196.011(6),
 2729 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2730 (g) The right, on property determined not to have been
 2731 entitled to homestead exemption in a prior year, to notice of
 2732 intent from the property appraiser to record notice of tax lien
 2733 and the right to pay tax, penalty, and interest before a tax
 2734 lien is recorded for any prior year (see s. 196.161(1)(b)).

2735 (h) The right to be informed during the tax collection
 2736 process, including: notice of tax due; notice of back taxes;
 2737 notice of late taxes and assessments and consequences of
 2738 nonpayment; opportunity to pay estimated taxes and non-ad
 2739 valorem assessments when the tax roll will not be certified in
 2740 time; notice when interest begins to accrue on delinquent
 2741 provisional taxes; notice of the right to prepay estimated taxes
 2742 by installment; a statement of the taxpayer's estimated tax
 2743 liability for use in making installment payments; and notice of
 2744 right to defer taxes and non-ad valorem assessments on homestead

2745 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
 2746 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
 2747 193.1145(10)(a), and 197.254(1)). However, a taxpayer is deemed
 2748 to have waived the right to know if the taxpayer fails to
 2749 provide current contact information to the county property
 2750 appraiser and tax collector.

2751 (i) The right to an advertisement in a newspaper listing
 2752 names of taxpayers who are delinquent in paying tangible
 2753 personal property taxes, with amounts due, and giving notice
 2754 that interest is accruing at 18 percent and that, unless taxes
 2755 are paid, warrants will be issued, prior to petition made with
 2756 the circuit court for an order to seize and sell property (see
 2757 s. 197.402(2)).

2758 (j) The right to be sent a ~~mailed~~ notice when a petition
 2759 has been filed with the court for an order to seize and sell
 2760 property and the right to be mailed notice, and to be served
 2761 notice by the sheriff, before the date of sale, that application
 2762 for tax deed has been made and property will be sold unless back
 2763 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
 2764 197.522(1)(a) and (2)).

2765 (k) The right to have certain taxes and special
 2766 assessments levied by special districts individually stated on
 2767 the "Notice of Proposed Property Taxes and Proposed or Adopted
 2768 Non-Ad Valorem Assessments" (see s. 200.069).

2769
 2770 Notwithstanding the right to information contained in this
 2771 subsection, under s. 197.122 property owners are held to know
 2772 that property taxes are due and payable annually and charges

2773 property owners with a duty to ascertain the amount of current
 2774 and delinquent taxes to obtain the necessary information from
 2775 the applicable governmental officials.

2776 (2) THE RIGHT TO DUE PROCESS.—

2777 (a) The right to an informal conference with the property
 2778 appraiser to present facts the taxpayer considers to support
 2779 changing the assessment and to have the property appraiser
 2780 present facts supportive of the assessment upon proper request
 2781 of any taxpayer who objects to the assessment placed on his or
 2782 her property (see s. 194.011(2)).

2783 (b) The right to petition the value adjustment board over
 2784 objections to assessments, denial of exemption, denial of
 2785 agricultural classification, denial of historic classification,
 2786 denial of high-water recharge classification, disapproval of tax
 2787 deferral, and any penalties on deferred taxes imposed for
 2788 incorrect information willfully filed. Payment of estimated
 2789 taxes does not preclude the right of the taxpayer to challenge
 2790 his or her assessment (see ss. 194.011(3), 196.011(6) and
 2791 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
 2792 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2793 (c) The right to file a petition for exemption or
 2794 agricultural classification with the value adjustment board when
 2795 an application deadline is missed, upon demonstration of
 2796 particular extenuating circumstances for filing late (see ss.
 2797 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2798 (d) The right to prior notice of the value adjustment
 2799 board's hearing date and the right to the hearing within 4 hours
 2800 of scheduled time (see s. 194.032(2)).

2801 (e) The right to notice of date of certification of tax
 2802 rolls and receipt of property record card if requested (see ss.
 2803 193.122(2) and (3) and 194.032(2)).

2804 (f) The right, in value adjustment board proceedings, to
 2805 have all evidence presented and considered at a public hearing
 2806 at the scheduled time, to be represented by an attorney or
 2807 agent, to have witnesses sworn and cross-examined, and to
 2808 examine property appraisers or evaluators employed by the board
 2809 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
 2810 and 194.035(2)).

2811 (g) The right to be sent ~~mailed~~ a timely written decision
 2812 by the value adjustment board containing findings of fact and
 2813 conclusions of law and reasons for upholding or overturning the
 2814 determination of the property appraiser, and the right to
 2815 advertised notice of all board actions, including appropriate
 2816 narrative and column descriptions, in brief and nontechnical
 2817 language (see ss. 194.034(2) and 194.037(3)).

2818 (h) The right at a public hearing on non-ad valorem
 2819 assessments or municipal special assessments to provide written
 2820 objections and to provide testimony to the local governing board
 2821 (see ss. 197.3632(4)(c) and 170.08).

2822 (i) The right to bring action in circuit court to contest
 2823 a tax assessment or appeal value adjustment board decisions to
 2824 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
 2825 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2826 (3) THE RIGHT TO REDRESS.-

2827 (a) The right to discounts for early payment on all taxes
 2828 and non-ad valorem assessments collected by the tax collector,

2829 except for partial payments as defined in s. 197.374, the right
 2830 to pay installment payments with discounts, and the right to pay
 2831 delinquent personal property taxes under a ~~an installment~~
 2832 payment program when implemented by the county tax collector
 2833 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and
 2834 197.4155).

2835 (b) The right, upon filing a challenge in circuit court
 2836 and paying taxes admitted in good faith to be owing, to be
 2837 issued a receipt and have suspended all procedures for the
 2838 collection of taxes until the final disposition of the action
 2839 (see s. 194.171(3)).

2840 (c) The right to have penalties reduced or waived upon a
 2841 showing of good cause when a return is not intentionally filed
 2842 late, and the right to pay interest at a reduced rate if the
 2843 court finds that the amount of tax owed by the taxpayer is
 2844 greater than the amount the taxpayer has in good faith admitted
 2845 and paid (see ss. 193.072(4) and 194.192(2)).

2846 (d) The right to a refund when overpayment of taxes has
 2847 been made under specified circumstances (see ss. 193.1145(8)(e)
 2848 and 197.182(1)).

2849 (e) The right to an extension to file a tangible personal
 2850 property tax return upon making proper and timely request (see
 2851 s. 193.063).

2852 (f) The right to redeem real property and redeem tax
 2853 certificates at any time before full payment for a tax deed is
 2854 made to the clerk of the court, including documentary stamps and
 2855 recording fees issued, and the right to have tax certificates
 2856 canceled if sold where taxes had been paid or if other error

2857 makes it void or correctable. Property owners have the right to
 2858 be free from contact by a certificateholder for 2 years after
 2859 April 1 of the year the tax certificate is issued (see ss.
 2860 197.432 (13) and (14) ~~(14)~~ and ~~(15)~~, 197.442 (1), 197.443, and
 2861 197.472 (1) and (7)).

2862 (g) The right of the taxpayer, property appraiser, tax
 2863 collector, or the department, as the prevailing party in a
 2864 judicial or administrative action brought or maintained without
 2865 the support of justiciable issues of fact or law, to recover all
 2866 costs of the administrative or judicial action, including
 2867 reasonable attorney's fees, and of the department and the
 2868 taxpayer to settle such claims through negotiations (see ss.
 2869 57.105 and 57.111).

2870 (4) THE RIGHT TO CONFIDENTIALITY.—

2871 (a) The right to have information kept confidential,
 2872 including federal tax information, ad valorem tax returns,
 2873 social security numbers, all financial records produced by the
 2874 taxpayer, Form DR-219 returns for documentary stamp tax
 2875 information, and sworn statements of gross income, copies of
 2876 federal income tax returns for the prior year, wage and earnings
 2877 statements (W-2 forms), and other documents (see ss. 192.105,
 2878 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2879 (b) The right to limiting access to a taxpayer's records
 2880 by a property appraiser, the Department of Revenue, and the
 2881 Auditor General only to those instances in which it is
 2882 determined that such records are necessary to determine either
 2883 the classification or the value of taxable nonhomestead property
 2884 (see s. 195.027(3)).

2885 Section 59. Paragraph (d) of subsection (3) of section
 2886 194.011, Florida Statutes, is amended to read:

2887 194.011 Assessment notice; objections to assessments.—

2888 (3) A petition to the value adjustment board must be in
 2889 substantially the form prescribed by the department.

2890 Notwithstanding s. 195.022, a county officer may not refuse to
 2891 accept a form provided by the department for this purpose if the
 2892 taxpayer chooses to use it. A petition to the value adjustment
 2893 board shall describe the property by parcel number and shall be
 2894 filed as follows:

2895 (d) The petition may be filed, as to valuation issues, at
 2896 any time during the taxable year on or before the 25th day
 2897 following the mailing of notice by the property appraiser as
 2898 provided in subsection (1). With respect to an issue involving
 2899 the denial of an exemption, an agricultural or high-water
 2900 recharge classification application, an application for
 2901 classification as historic property used for commercial or
 2902 certain nonprofit purposes, or a deferral, the petition must be
 2903 filed at any time during the taxable year on or before the 30th
 2904 day following the mailing of the notice by the property
 2905 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
 2906 196.193 or notice by the tax collector under s. 197.2425
 2907 ~~197.253~~.

2908 Section 60. Subsection (1) of section 194.013, Florida
 2909 Statutes, is amended to read:

2910 194.013 Filing fees for petitions; disposition; waiver.—

2911 (1) If so required by resolution of the value adjustment
 2912 board, a petition filed pursuant to s. 194.011 shall be

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2913 accompanied by a filing fee to be paid to the clerk of the value
 2914 adjustment board in an amount determined by the board not to
 2915 exceed \$15 for each separate parcel of property, real or
 2916 personal, covered by the petition and subject to appeal.
 2917 However, no such filing fee may be required with respect to an
 2918 appeal from the disapproval of homestead exemption under s.
 2919 196.151 or from the denial of tax deferral under s. 197.2425
 2920 ~~197.253~~. Only a single filing fee shall be charged under this
 2921 section as to any particular parcel of property despite the
 2922 existence of multiple issues and hearings pertaining to such
 2923 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
 2924 or (f), a single filing fee shall be charged. Such fee shall be
 2925 calculated as the cost of the special magistrate for the time
 2926 involved in hearing the joint petition and shall not exceed \$5
 2927 per parcel. Said fee is to be proportionately paid by affected
 2928 parcel owners.

2929 Section 61. Subsection (12) of section 196.011, Florida
 2930 Statutes, is amended to read:

2931 196.011 Annual application required for exemption.—

2932 (12) Notwithstanding subsection (1), if ~~when~~ the owner of
 2933 property otherwise entitled to a religious exemption from ad
 2934 valorem taxation fails to timely file an application for
 2935 exemption, and because of a misidentification of property
 2936 ownership on the property tax roll the owner is not properly
 2937 notified of the tax obligation by the property appraiser and the
 2938 tax collector, the owner of the property may file an application
 2939 for exemption with the property appraiser. The property
 2940 appraiser must consider the application, and if he or she

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2941 determines the owner of the property would have been entitled to
 2942 the exemption had the property owner timely applied, the
 2943 property appraiser must grant the exemption. Any taxes assessed
 2944 on such property shall be canceled, and if paid, refunded. Any
 2945 tax certificates outstanding on such property shall be canceled
 2946 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2947 Section 62. Section 197.603, Florida Statutes, is created
 2948 to read:

2949 197.603 Declaration of legislative findings and intent.—
 2950 The Legislature finds that the state has a strong interest in
 2951 ensuring due process and public confidence in a uniform, fair,
 2952 efficient, and accountable collection of property taxes by
 2953 county tax collectors. Therefore, tax collectors shall be
 2954 supervised by the Department of Revenue pursuant to s.
 2955 195.002(1). Moreover, the Legislature intends that the property
 2956 tax collection authorized by this chapter under s. 9(a), Art.
 2957 VII of the State Constitution be free from the influence or the
 2958 appearance of influence of the local governments who levy
 2959 property taxes and receive property tax revenues.

2960 Section 63. Sections 197.202, 197.242, 197.304, 197.3041,
 2961 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
 2962 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
 2963 197.3077, 197.3078, and 197.3079, Florida Statutes, are
 2964 repealed.

2965 Section 64. This act shall take effect July 1, 2010.