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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/07/2010	.	
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The Committee on Community Affairs (Altman) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 90 - 154  
and insert:

(b) Inform the owner of record that, under s. 197.3335, any tax payment made by the owner of record prior to April 1 following the year in which the tax is assessed will have priority over any tax payment made by an adverse possessor.

(c) Add a notation at the beginning of the first line of the legal description on the tax roll that an adverse possession claim has been submitted.

(d) Maintain the return in the property appraiser's



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13 records.

14 (5) If a person makes a claim of adverse possession under  
15 this section against a portion of a parcel of property  
16 identified by a unique parcel identification number in the  
17 property appraiser's records:

18 (a)1. The person claiming adverse possession shall include  
19 in the return submitted under subsection (3) a full and complete  
20 legal description of the property sufficient to enable the  
21 property appraiser to identify the portion of the property  
22 subject to the adverse possession claim.

23 2. The property appraiser may refuse to accept a return if  
24 the portion of the property subject to the claim cannot be  
25 identified by the legal description provided in the return, and  
26 the person claiming adverse possession shall obtain a survey of  
27 the portion of the property subject to the claim to submit with  
28 the return.

29 (b) Upon the submission of the return, the property  
30 appraiser shall follow the procedures under subsection (4), and  
31 may not create a unique parcel identification number for the  
32 portion of property subject to the claim.

33 (c) The property appraiser shall assign a fair and just  
34 value to the portion of the property as provided in s. 193.011,  
35 and provide this value to the tax collector to facilitate tax  
36 payment under s. 197.3335(3).

37 (6) If a person makes a claim of adverse possession under  
38 this section against property to which the property appraiser  
39 has not assigned a parcel identification number:

40 (a)1. The person claiming adverse possession shall include  
41 in the return submitted under subsection (3) a full and complete



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42 legal description of the property sufficient to enable the  
43 property appraiser to identify the property subject to the  
44 adverse possession claim.

45 2. The property appraiser may refuse to accept a return if  
46 the property subject to the claim cannot be identified by the  
47 legal description provided in the return, and the person  
48 claiming adverse possession shall obtain a survey of the  
49 property subject to the claim to submit with the return.

50 (b) Upon submission of the return, the property appraiser  
51 shall:

52 1. Assign a parcel identification number to the property  
53 and assign a fair and just value to the property as provided in  
54 s. 193.011;

55 2. Add a notation at the beginning of the first line of  
56 the legal description on the tax roll that an adverse possession  
57 claim has been submitted; and

58 3. Maintain the return in the property appraiser's records.

59 (7) A property appraiser shall remove the notation to the  
60 legal description on the tax roll that an adverse possession  
61 claim has been submitted and shall remove the return from the  
62 property appraiser's records if:

63 (a) The person claiming adverse possession notifies the  
64 property appraiser in writing that the adverse possession claim  
65 is withdrawn;

66 (b) The owner of record provides a certified copy of a  
67 court order, entered after the date the return was submitted to  
68 the property appraiser, establishing title in the owner of  
69 record;

70 (c) The property appraiser receives a certified copy of a



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71 recorded deed, filed after the date of the submission of the  
72 return, from the person claiming adverse possession to the owner  
73 of record transferring title of property with a legal  
74 description describing the same property subject to the adverse  
75 possession claim; or

76 (d) The owner of record or the tax collector provides to  
77 the property appraiser a receipt demonstrating that the owner of  
78 record has paid the annual tax assessment for the property  
79 subject to the adverse possession claim during the period that  
80 the person is claiming adverse possession.

81 (8) The property appraiser shall include a clear and  
82 obvious notation in the legal description of the parcel  
83 information of any public searchable property database  
84 maintained by the property appraiser that an adverse possession  
85 return has been submitted to the property appraiser for a  
86 particular parcel.

87 Section 2. Section 197.212, Florida Statutes, is amended to  
88 read:

89 197.212 Minimum tax bill.—On the recommendation of the  
90 county tax collector, the board of county commissioners may  
91 adopt a resolution instructing the collector not to mail tax  
92 notices to a taxpayer when the amount of taxes shown on the tax  
93 notice is less than an amount up to \$30. The resolution shall  
94 also instruct the property appraiser that he or she shall not  
95 make an extension on the tax roll for any parcel for which the  
96 tax would amount to less than an amount up to \$30. The minimum  
97 tax bill so established may not exceed an amount up to \$30. This  
98 section does not apply to parcels of property subject to adverse  
99 possession claims under s. 95.18.



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100 Section 3. Section 197.3335, Florida Statutes, is created  
101 to read:

102 197.3335 Tax payments when property is subject to adverse  
103 possession; refunds.—

104 (1) Upon the receipt of a subsequent payment for the same  
105 annual tax assessment for a particular parcel of property, the  
106 tax collector shall determine if an adverse possession return  
107 has been submitted on the particular parcel. If an adverse  
108 possession return has been submitted, the tax collector shall  
109 comply with subsection (2).

110 (2) If a person claiming adverse possession under s. 95.18  
111 pays an annual tax assessment on a parcel of property that is  
112 subject to an adverse possession claim before the assessment is  
113 paid by the owner of record, and the owner of record  
114 subsequently makes a payment of that same annual tax assessment  
115 prior to April 1 following the year in which the tax is  
116 assessed, the tax collector shall accept the payment made by the  
117 owner of record and refund within 60 days any payment made by  
118 the person claiming adverse possession. Such refunds do not  
119 require approval from the Department of Revenue.

120 (3) For claims of adverse possession for a portion of a  
121 parcel of property as provided in s. 95.18(5), the tax collector  
122 may accept a tax payment, based upon the value of the property  
123 assigned by the property appraiser under 95.18(5)(c), from a  
124 person claiming adverse possession for the portion of the  
125 property subject to the claim. If the owner of record makes a  
126 payment of the annual tax assessment for the whole parcel before  
127 April 1 following the year in which the tax is assessed, the tax  
128 collector shall refund within 60 days any payment previously



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129 made for the portion of the parcel subject to the claim by the  
130 person claiming adverse possession.

131 Section 4. This act shall take effect July 1, 2010, and  
132 applies to adverse possession claims in which the return was  
133 submitted on or after that date, except for the procedural  
134 provisions governing the property appraiser's administration of  
135 adverse possession claims included in s. 95.18(4)(c) and (d) and  
136 (7), Florida Statutes, and the provisions governing the payment  
137 of taxes included in s. 197.3335, Florida Statutes, as created  
138 by this act, which apply to adverse possession claims for which  
139 the return was submitted before, on, or after that date.

140  
141 ===== T I T L E A M E N D M E N T =====

142 And the title is amended as follows:

143 Delete lines 20 - 33

144 and insert:

145 conditions for removal of that information;  
146 prescribing procedures and requirements for adverse  
147 possession claims against a portion of an identified  
148 parcel or against property to which the property  
149 appraiser has not assigned a parcel number; requiring  
150 the property appraiser to include a notation of an  
151 adverse possession filing in any searchable property  
152 database maintained by the property appraiser;  
153 amending s. 197.212, F.S.; excluding property subject  
154 to adverse possession claims without color of title  
155 from provisions authorizing the tax collector not to  
156 send a tax notice for minimum tax bills; creating s.  
157 197.3335, F.S.; requiring the tax collector to



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158 determine whether a duplicate tax payment is made by  
159 an adverse possessor; providing for priority of tax  
160 payments made by an owner of record who is subject to  
161 an adverse possession claim; providing for a refund of  
162 tax payments under certain conditions; providing for  
163 retroactive application of certain provisions  
164 governing procedures for administering a claim of  
165 adverse possession and establishing tax priority for  
166 owners of record; providing an effective date.