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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/04/2010	.	
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The Committee on Community Affairs (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

95.051 When limitations tolled.—

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

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

(b) Use by the person to be sued of a false name that is
unknown to the person entitled to sue so that process cannot be



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13 served on the person to be sued.

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

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

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

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

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

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

28 (i) ~~(h)~~ The minority or previously adjudicated incapacity of
29 the person entitled to sue during any period of time in which a
30 parent, guardian, or guardian ad litem does not exist, has an
31 interest adverse to the minor or incapacitated person, or is
32 adjudicated to be incapacitated to sue; except with respect to
33 the statute of limitations for a claim for medical malpractice
34 as provided in s. 95.11. In any event, the action must be begun
35 within 7 years after the act, event, or occurrence giving rise
36 to the cause of action.

37
38 Paragraphs (a)-(c) shall not apply if service of process or
39 service by publication can be made in a manner sufficient to
40 confer jurisdiction to grant the relief sought. This section
41 shall not be construed to limit the ability of any person to



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42 initiate an action within 30 days of the lifting of an automatic
43 stay issued in a bankruptcy action as is provided in 11 U.S.C.
44 s. 108(c).

45 (2) No disability or other reason shall toll the running of
46 any statute of limitations except those specified in this
47 section, s. 95.091, the Florida Probate Code, or the Florida
48 Guardianship Law.

49 Section 2. Section 197.102, Florida Statutes, is amended to
50 read:

51 197.102 Definitions.—

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

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

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

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

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

67 (e) "Random number generator" means a computational device
68 that generates a sequence of numbers that lack any pattern and
69 is used to resolve a tie when multiple bidders have bid the same
70 lowest amount by assigning a number to each of the tied bidders



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71 and randomly determining which one of those numbers is the
72 winner.

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

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

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

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

89 (2)(7) If when a local government uses the method set forth
90 in s. 197.3632 to levy, collect, or enforce a non-ad valorem
91 assessment, the following definitions shall apply:

92 (a) "Ad valorem tax roll" means the roll prepared by the
93 property appraiser and certified to the tax collector for
94 collection.

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

98 Section 3. Section 197.122, Florida Statutes, is amended to
99 read:



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100 197.122 Lien of taxes; ~~dates;~~ application.-

101 (1) All taxes imposed pursuant to the State Constitution
102 and laws of this state shall be a first lien, superior to all
103 other liens, on any property against which the taxes have been
104 assessed and shall continue in full force from January 1 of the
105 year the taxes were levied until discharged by payment or until
106 barred under chapter 95. If ~~All personal property tax liens, to~~
107 ~~the extent that~~ the property to which the lien applies cannot be
108 located in the county or ~~to the extent that~~ the sale of the
109 property is insufficient to pay all delinquent taxes, interest,
110 fees, and costs due, a personal property tax lien shall apply ~~be~~
111 ~~liens~~ against all other personal property of the taxpayer in the
112 county. However, a lien ~~such liens~~ against other personal
113 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
114 has been sold, and is ~~such liens~~ against other personal property
115 ~~shall be~~ subordinate to any valid prior or subsequent liens
116 against such other property. An ~~No~~ act of omission or commission
117 on the part of a ~~any~~ property appraiser, tax collector, board of
118 county commissioners, clerk of the circuit court, or county
119 comptroller, or their deputies or assistants, or newspaper in
120 which an ~~any~~ advertisement of sale may be published does not
121 ~~shall operate to~~ defeat the payment of taxes, interest, fees,
122 and costs due and; ~~but any acts of omission or commission~~ may be
123 corrected at any time by the ~~officer or~~ party responsible ~~for~~
124 ~~them~~ in the same ~~like~~ manner as provided by law for performing
125 acts in the first place. Amounts, ~~and when~~ so corrected, they
126 shall be considered ~~construed as~~ valid ab initio and do not
127 ~~shall in no way affect any process by law for the enforcement of~~
128 the collection of the ~~any~~ tax. All owners of property are ~~shall~~



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129 ~~be~~ held to know that taxes are due and payable annually and are
130 responsible for ~~charged with the duty of~~ ascertaining the amount
131 of current and delinquent taxes and paying them before April 1
132 of the year following the year in which taxes are assessed. A ~~No~~
133 sale or conveyance of real or personal property for nonpayment
134 of taxes may not ~~shall~~ be held invalid except upon proof that:

135 (a) The property was not subject to taxation;

136 (b) The taxes were ~~had been~~ paid before the sale of
137 personal property; or

138 (c) The real property was ~~had been~~ redeemed before receipt
139 by the clerk of the court of full payment for the execution and
140 delivery of a deed based upon a certificate issued for
141 nonpayment of taxes, including all recording fees and
142 documentary stamps.

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

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

152 (a) As used in this subsection, the term "an essential
153 condition of the subject property" includes ~~means~~ a
154 ~~characteristic of the subject parcel, including only:~~

155 1. Environmental restrictions, zoning restrictions, or
156 restrictions on permissible use;

157 2. Acreage;



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158 3. Wetlands or other environmental lands that are or have
159 been restricted in use because of ~~such~~ environmental features;

160 4. Access to usable land;

161 5. Any characteristic of the subject parcel which
162 ~~characteristic~~, in the property appraiser's opinion, caused the
163 appraisal to be clearly erroneous; or

164 6. Depreciation of the property that was based on a latent
165 defect of the property which existed but was not readily
166 discernible by inspection on January 1, but not depreciation
167 ~~resulting~~ from any other cause.

168 (b) The material mistake of fact must ~~may~~ be corrected by
169 the property appraiser, in the same ~~like~~ manner as provided by
170 law for performing the act in the first place, ~~only~~ within 1
171 year after the approval of the tax roll pursuant to s. 193.1142.
172 ~~If, and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab
173 initio and does not affect ~~in no way affects any process by law~~
174 ~~for the enforcement of~~ the collection of the any tax. If the
175 ~~such a~~ correction results in a refund of taxes paid on the basis
176 of an erroneous assessment included ~~contained~~ on the current
177 year's tax roll, ~~for years beginning January 1, 1999, or later,~~
178 the property appraiser, ~~at his or her option,~~ may request ~~that~~
179 the department to pass upon the refund request pursuant to s.
180 197.182 or may submit the correction and refund order directly
181 to the tax collector ~~for action~~ in accordance with the notice
182 provisions of s. 197.182(2). Corrections to tax rolls for
183 previous ~~prior~~ years which ~~would~~ result in refunds must be made
184 pursuant to s. 197.182.

185 Section 4. Section 197.123, Florida Statutes, is amended to
186 read:



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187 197.123 ~~Correcting~~ Erroneous returns; notification of
188 property appraiser.—If a any tax collector has reason to believe
189 that a any taxpayer has filed an erroneous or incomplete
190 statement of her or his personal property or has not disclosed
191 ~~returned the full amount of~~ all of her or his property subject
192 to taxation, the collector must ~~shall~~ notify the property
193 appraiser of the erroneous or incomplete statement.

194 Section 5. Section 197.146, Florida Statutes, is created to
195 read:

196 197.146 Uncollectable personal property taxes; correction
197 of tax roll.—A tax collector who determines that a tangible
198 personal property account is uncollectable may issue a
199 certificate of correction for the current tax roll and any prior
200 tax rolls. The tax collector shall notify the property appraiser
201 that the account is invalid, and the assessment may not be
202 certified for a future tax roll. An uncollectable account
203 includes, but is not limited to, an account on property that was
204 originally assessed but cannot be found to seize and sell for
205 the payment of taxes and includes other personal property of the
206 owner as identified pursuant to s. 197.413(8) and (9).

207 Section 6. Section 197.162, Florida Statutes, is amended to
208 read:

209 197.162 Tax discount payment periods ~~Discounts; amount and~~
210 ~~time.~~—

211 (1) For ~~On~~ all taxes assessed on the county tax rolls and
212 collected by the county tax collector, discounts for payments
213 made before delinquency ~~early payment thereof~~ shall be at the
214 rate of 4 percent in the month of November or at any time within
215 30 days after the sending ~~mailing~~ of the original tax notice; 3



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216 percent in the following month of December; 2 percent in the
217 following month of January; 1 percent in the following month of
218 February; and zero percent in the following month of March or
219 within 30 days prior to the date of delinquency if the date of
220 delinquency is after April 1.

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

226 (3) A discount rate ~~shall apply at the rate of 4 percent~~
227 applies for 30 days after the sending ~~mailing~~ of a tax notice
228 resulting from the action of a value adjustment board.
229 Thereafter, the regular discount periods shall apply.

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

235 Section 7. Subsections (2) and (4) of section 197.172,
236 Florida Statutes, are amended to read:

237 197.172 Interest rate; calculation and minimum.—

238 (2) The maximum rate of interest on a tax certificate is
239 ~~shall be~~ 18 percent per year. ~~†~~ However, a tax certificate may
240 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory interest
241 ~~charge~~ as provided by s. 197.472(2) may not be levied during the
242 60-day period following ~~of time from~~ the date of delinquency,
243 except for the 3 percent mandatory interest charged ~~charge~~ under
244 subsection (1). ~~No tax certificate sold before March 23, 1992,~~



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245 ~~shall bear interest nor shall the mandatory charge as provided~~
246 ~~by s. 197.472(2) be levied in excess of the interest or charge~~
247 ~~provided herein, except as to those tax certificates upon which~~
248 ~~the mandatory charge as provided by s. 197.472(2) shall have~~
249 ~~been collected and paid.~~

250 (4) Interest shall be calculated ~~Except as provided in s.~~
251 ~~197.262 with regard to deferred payment tax certificates,~~
252 ~~interest to be accrued pursuant to this chapter shall be~~
253 ~~calculated monthly from the first day of each month.~~

254 Section 8. Subsections (1), (2), and (3) of section
255 197.182, Florida Statutes, are amended to read:

256 197.182 Department of Revenue to pass upon and order
257 refunds.—

258 (1) (a) Except as provided in paragraphs ~~paragraph~~ (b), (c),
259 and (d), the department shall pass upon and order refunds if
260 ~~when~~ payment of taxes assessed on the county tax rolls has been
261 made voluntarily or involuntarily under any of the following
262 circumstances:

263 1. ~~When~~ An overpayment has been made.

264 2. ~~When~~ A payment has been made when no tax was due.

265 3. ~~When~~ A bona fide controversy exists between the tax
266 collector and the taxpayer as to the liability of the taxpayer
267 for the payment of the tax claimed to be due, the taxpayer pays
268 the amount claimed by the tax collector to be due, and it is
269 finally adjudged by a court of competent jurisdiction that the
270 taxpayer was not liable for the payment of the tax or any part
271 thereof.

272 4. ~~When~~ A payment for a delinquent tax has been made in
273 error by a taxpayer to the tax collector due to application of



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274 payment to an erroneous parcel or misinformation provided by the
275 property appraiser or tax collector and, ~~if,~~ within 12 ~~24~~ months
276 after ~~of~~ the date of the erroneous payment and before ~~prior to~~
277 any transfer of the assessed property to a third party for
278 consideration, the party seeking a refund makes demand for
279 reimbursement of the erroneous payment upon the owner of the
280 property on which the taxes were erroneously paid and
281 reimbursement of the erroneous payment is not received within 45
282 days after such demand. The demand for reimbursement must ~~shall~~
283 be sent by certified mail, return receipt requested, and a copy
284 of the demand must ~~thereof shall~~ be sent to the tax collector.
285 If the payment was made in error by the taxpayer because of an
286 error in the tax notice sent to the taxpayer, refund must be
287 made as provided in paragraph (d) ~~subparagraph (b)2.~~

288 5. A payment for a tax that has not become delinquent, has
289 been made in error by a taxpayer to the tax collector due to the
290 application of the payment to an erroneous parcel or
291 misinformation provided by the property appraiser or tax
292 collector, and within 18 months after the date of the erroneous
293 payment and before any transfer of the assessed property to a
294 third party for consideration, the party seeking a refund makes
295 a demand for reimbursement of the erroneous payment upon the
296 owner of the property on which the taxes were erroneously paid
297 and reimbursement of the erroneous payment is not received
298 within 45 days after such demand. The demand for reimbursement
299 must be sent by certified mail, return receipt requested, and a
300 copy of the demand must be sent to the tax collector. If the
301 payment was made in error by the taxpayer because of an error in
302 the tax notice sent to the taxpayer, refund must be made as



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303 provided in paragraph (d).

304 ~~6.5. A~~ When any payment is ~~has been~~ made for a tax
305 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or
306 amended or is ~~are~~ subsequently determined to be void under s.
307 197.443.

308 (b)~~1.~~ ~~These~~ Refunds that have been ordered by a court and
309 ~~these~~ refunds that do not result from changes made in the
310 assessed value on a tax roll certified to the tax collector
311 shall be made directly by the tax collector without order from
312 the department and shall be made from undistributed funds
313 without approval of the various taxing authorities.

314 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
315 retained by the tax collector unless a written claim for a
316 refund is received from the taxpayer. Overpayments of more than
317 \$10 ~~over \$5~~ resulting from taxpayer error, if identified
318 determined within 12 months ~~the 4-year period of limitation,~~
319 shall ~~are to~~ be automatically refunded to the taxpayer. Such
320 refunds do not require approval from the department.

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

328 (e)~~(e)~~ Claims for refunds shall be made in accordance with
329 the rules of the department. A ~~No~~ refund may not ~~shall~~ be
330 granted unless a claim for the refund is made ~~therefor~~ within 4
331 years after ~~of~~ January 1 of the tax year for which the taxes



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332 were paid.

333 ~~(f)~~ Upon receipt of the department's written denial of a
334 the refund, the tax collector shall issue the denial in writing
335 to the taxpayer.

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

345 ~~(h)~~ If the taxpayer contacts the property appraiser
346 first, the property appraiser shall refer the taxpayer to the
347 tax collector.

348 ~~(i)~~ If a correction to the roll by the property
349 appraiser is required as a condition for the refund, the tax
350 collector shall, within 30 days, advise the property appraiser
351 of the taxpayer's application for a refund and forward the
352 application to the property appraiser.

353 ~~(j)~~ The property appraiser has 30 days after receipt of
354 the form from the tax collector to correct the roll if a
355 correction is permissible by law. Within ~~After~~ the 30-day period
356 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax
357 collector in writing of whether ~~or not~~ the roll has been
358 corrected and state, ~~stating~~ the reasons why the roll was
359 corrected or not corrected.

360 ~~(k)~~ If the refund requires ~~is not one that can be~~



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361 ~~directly acted upon by the tax collector, for which~~ an order
362 from the department ~~is required,~~ the tax collector shall forward
363 the claim for refund to the department upon receipt of the
364 correction from the property appraiser or 30 days after the
365 claim for refund, whichever occurs first. This provision does
366 not apply to corrections resulting in refunds of less than
367 \$2,500 ~~\$400,~~ which the tax collector shall make directly~~7~~
368 without order from the department~~7~~ and from undistributed funds~~7~~
369 and ~~may make~~ without approval of the various taxing authorities.

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

375 (m)(k) ~~(k)~~ Subject to and after meeting the requirements of s.
376 194.171 and this section, an action to contest a denial of
377 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
378 the date the tax collector sends ~~issues~~ the denial to the
379 taxpayer, ~~which notice must be sent by certified mail, or 4~~
380 ~~years after January 1 of the year for which the taxes were paid,~~
381 whichever is later. The tax collector may send notice of the
382 denial electronically or by postal mail. Electronic transmission
383 may be used only with the express consent of the property owner.
384 If the notice of denial is sent electronically and is returned
385 as undeliverable, a second notice must be sent by postal mail.
386 However, the original electronic transmission is the official
387 mailing for purpose of this section.

388 (n)(l) ~~(l)~~ In computing any time period under this section, if
389 ~~when~~ the last day of the period is a Saturday, Sunday, or legal



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390 holiday, the period is ~~to be~~ extended to the next working day.

391 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the
392 department ~~it~~ shall forward a copy of its order to the tax
393 collector who shall ~~then~~ determine the pro rata share due by
394 each taxing authority. The tax collector shall make the refund
395 from undistributed funds held for that taxing authority and
396 shall identify such refund as a reduction in the next
397 distribution. If the undistributed funds are not sufficient for
398 the refund, the tax collector shall notify the taxing authority
399 of the shortfall. The taxing authority shall: ~~and certify to the~~
400 ~~county, the district school board, each municipality, and the~~
401 ~~governing body of each taxing district, their pro rata shares of~~
402 ~~such refund, the reason for the refund, and the date the refund~~
403 ~~was ordered by the department.~~

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

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

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

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

418 (3) A refund ordered by the department pursuant to this



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419 section shall be made by the tax collector in one aggregate
420 amount composed of all the pro rata shares of the several taxing
421 authorities concerned, except that a partial refund is allowed
422 ~~if when~~ one or more of the taxing authorities concerned do not
423 have funds currently available to pay their pro rata shares of
424 the refund and this would cause an unreasonable delay in the
425 total refund. A statement by the tax collector explaining the
426 refund shall accompany the refund payment. ~~If When~~ taxes become
427 delinquent as a result of a refund pursuant to subparagraph
428 (1)(a)5. ~~subparagraph (1)(a)4.~~ or paragraph (1)(d) subparagraph
429 ~~(1)(b)2.~~, the tax collector shall notify the property owner that
430 the taxes have become delinquent and that a tax certificate will
431 be sold if the taxes are not paid within 30 days after the date
432 of delinquency.

433 Section 9. Subsections (1), (3), and (5) of section
434 197.222, Florida Statutes, are amended to read:

435 197.222 Prepayment of estimated tax by installment method.—

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



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448 ~~department and provided to the taxpayer by the tax collector.~~
449 After submission of an initial application, a taxpayer is shall
450 ~~not be~~ required to submit additional annual applications as long
451 as he or she continues to elect to prepay taxes in installments
452 ~~pursuant to this section.~~ However, if in any year the taxpayer
453 does not so elect, reapplication is shall be required for a
454 subsequent election ~~to do so.~~ Installment payments shall be made
455 according to the following schedule:

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

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

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

476 (d) The fourth payment of one-quarter of the total amount



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

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

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



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

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

520 Section 10. Subsections (3) and (9) of section 197.2301,
521 Florida Statutes, are amended to read:

522 197.2301 Payment of taxes prior to certified roll
523 procedure.—

524 (3) Immediately upon receipt of the property appraiser's
525 certification under subsection (2), the tax collector shall
526 publish a notice ~~cause to be published~~ in a newspaper of general
527 circulation in the county ~~and shall prominently post at the~~
528 ~~courthouse door a notice~~ that the tax roll will not be certified
529 for collection before ~~prior to~~ January 1 and that payments of
530 estimated taxes may be made ~~will be allowed~~ by ~~those~~ taxpayers
531 who submit ~~tender~~ payment to the collector on or before December
532 31.

533 (9) After the discount has been applied to the estimated
534 taxes paid and it is determined that an underpayment or



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535 overpayment has occurred, ~~the following shall apply:~~

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

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

544 Section 11. Section 197.2421, Florida Statutes, is created
545 to read:

546 197.2421 Property tax deferral.-

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

551 (2) Authorized property tax deferral programs are:

552 (a) Homestead tax deferral.

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

555 (c) Affordable rental housing deferral.

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

562 Section 12. Section 197.2423, Florida Statutes, is created
563 to read:



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

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

570 (2) Each applicant shall demonstrate compliance with the
571 requirements for tax deferral.

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

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

578 (b) Of the conditions which must be met to qualify for
579 approval.

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

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

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

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

592 (6) The tax collector shall consider each annual



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

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

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

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

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

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

614 (10) A tax collector who finds that the applicant is not
615 entitled to the deferral shall send a notice of disapproval
616 within 45 days after the date the application is filed, citing
617 the reason for disapproval. The original notice of disapproval
618 shall be sent to the applicant and shall advise the applicant of
619 the right to appeal the decision to the value adjustment board
620 and shall inform the applicant of the procedure for filing such
621 an appeal.



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622 Section 13. Section 197.253, Florida Statutes, is
623 transferred, renumbered as section 197.2425, Florida Statutes,
624 and amended to read:

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

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

642 ~~(2)(a) The tax collector shall consider each annual~~
643 ~~application for homestead tax deferral within 30 days of the day~~
644 ~~the application is filed or as soon as practicable thereafter. A~~
645 ~~tax collector who finds that the applicant is entitled to the~~
646 ~~tax deferral shall approve the application and file the~~
647 ~~application in the permanent records. A tax collector who finds~~
648 ~~the applicant is not entitled to the deferral shall send a~~
649 ~~notice of disapproval within 30 days of the filing of the~~
650 ~~application, giving reasons therefor to the applicant, either by~~



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651 ~~personal delivery or by registered mail to the mailing address~~
652 ~~given by the applicant and shall make return in the manner in~~
653 ~~which such notice was served upon the applicant upon the~~
654 ~~original notice thereof and file among the permanent records of~~
655 ~~the tax collector's office. The original notice of disapproval~~
656 ~~sent to the applicant shall advise the applicant of the right to~~
657 ~~appeal the decision of the tax collector to the value adjustment~~
658 ~~board and shall inform the applicant of the procedure for filing~~
659 ~~such an appeal.~~

660 ~~(b) Appeals of the decision of the tax collector to the~~
661 ~~value adjustment board shall be in writing on a form prescribed~~
662 ~~by the department and furnished by the tax collector. The ~~Such~~~~
663 ~~appeal must ~~shall~~ be filed with the value adjustment board~~
664 ~~within 30 ~~20~~ days after the applicant's receipt of the notice of~~
665 ~~disapproval. The value adjustment board shall review the~~
666 ~~application and the evidence presented to the tax collector ~~upon~~~~
667 ~~~~which the applicant based his or her claim for tax deferral and,~~~~
668 ~~at the election of the applicant, shall hear the applicant in~~
669 ~~person, or by agent on the applicant's behalf, on his or her~~
670 ~~right to ~~homestead~~ tax deferral. The value adjustment board~~
671 ~~shall reverse the decision of the tax collector and grant a~~
672 ~~~~homestead~~ tax deferral ~~to the applicant~~, if in its judgment the~~
673 ~~applicant is entitled to the tax deferral thereto, or shall~~
674 ~~affirm the decision of the tax collector. An ~~Such~~ action by ~~of~~~~
675 ~~the value adjustment board is ~~shall be~~ final unless the~~
676 ~~applicant or tax collector files a de novo proceeding for a~~
677 ~~declaratory judgment or other appropriate proceeding in the~~
678 ~~circuit court of the county in which the property is located ~~or~~~~
679 ~~~~other lienholder~~, within 15 days after ~~from~~ the date of the~~



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680 ~~decision disapproval of the application by the board, files in~~
681 ~~the circuit court of the county in which the property is~~
682 ~~located, a proceeding for a declaratory judgment or other~~
683 ~~appropriate proceeding.~~

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

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

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

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

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

701 Section 14. Section 197.243, Florida Statutes, is amended
702 to read:

703 197.243 Definitions relating to homestead property tax
704 deferral Act.—

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



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

712 Section 15. Section 197.252, Florida Statutes, is amended
713 to read:

714 197.252 Homestead tax deferral.—

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

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

734 1. That ~~which would be covered by a tax certificate sold~~
735 ~~under this chapter otherwise due and payable on the applicant's~~
736 ~~homestead pursuant to s. 197.333 which exceeds 5 percent of the~~
737 applicant's household ~~household's~~ income for the prior calendar



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738 year if the applicant is younger than 65 years old;
739 2. That exceeds 3 percent of the applicant's household
740 income for the prior calendar year if the applicant is 65 years
741 old or older; or
742 3. In its entirety if the applicant's household income:
743 a. For the previous calendar year is less than \$10,000; or
744 b. Is less than the designated amount for the additional
745 homestead exemption under s. 196.075 and the applicant is 65
746 years old or older. If any such applicant's household income for
747 the prior calendar year is less than \$10,000, approval of such
748 application shall defer such ad valorem taxes plus non-ad
749 valorem assessments in their entirety.
750 ~~(b) If the applicant is 65 years of age or older, approval~~
751 ~~of the application shall defer that portion of the ad valorem~~
752 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
753 ~~the applicant's household income for the prior calendar year. If~~
754 ~~any applicant's household income for the prior calendar year is~~
755 ~~less than \$10,000, or is less than the amount of the household~~
756 ~~income designated for the additional homestead exemption~~
757 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~
758 ~~older, approval of the application shall defer the ad valorem~~
759 ~~taxes plus non-ad valorem assessments in their entirety.~~
760 (b)(e) The household income of an applicant who applies for
761 a tax deferral before the end of the calendar year in which the
762 taxes and non-ad valorem assessments are assessed shall be for
763 the current year, adjusted to reflect estimated income for the
764 full calendar year period. The estimate of a full year's
765 household income shall be made by multiplying the household
766 income received to the date of application by a fraction, the



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767 numerator being 365 and the denominator being the number of days
768 expired in the calendar year to the date of application.

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

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

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

780 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
781 ~~interest deferred under this act shall accrue interest at a rate~~
782 ~~equal to the semiannually compounded rate of one-half of 1~~
783 ~~percent plus the average yield to maturity of the long-term~~
784 ~~fixed-income portion of the Florida Retirement System~~
785 ~~investments as of the end of the quarter preceding the date of~~
786 ~~the sale of the deferred payment tax certificates; however, the~~
787 ~~interest rate may not exceed 7 percent.~~

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

795 Section 16. Section 197.303, Florida Statutes, is



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796 transferred, renumbered as section 197.2524, Florida Statutes,
797 and amended to read:

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

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

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

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

813 (2) The board of county commissioners of any county or the
814 governing authority of a the municipality may adopt an by
815 ordinance to may authorize the deferral of ad valorem taxes
816 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~
817 ~~commercial working waterfront~~ properties described in subsection
818 (1).

819 (3) The ordinance shall designate the percentage or amount
820 of the deferral and the type and location of the working
821 waterfront property and, including the type of public lodging
822 establishments, for which deferrals may be granted, which may
823 include any property meeting the provisions of s. 342.07(2),
824 which property may require the property be further required to



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825 be located within a particular geographic area or areas of the
826 county or municipality. For property defined in s. 342.07(2) as
827 "recreational and commercial working waterfront," the ordinance
828 may specify the type of public lodging establishments that
829 qualify.

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

838 (5) The ordinance must specify that any deferral granted
839 remains in effect regardless of any change in the authority of
840 the county or municipality to grant the deferral. In order to
841 retain the deferral, ~~however,~~ the use and ownership of the
842 property ~~as a working waterfront~~ must remain as it was when the
843 deferral was granted for ~~be maintained over~~ the period in ~~for~~
844 which the deferral remains ~~is granted~~.

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

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

853 2. Those instruments of indebtedness are associated with



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854 the real property applying for the deferral.

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

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

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

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

878 Section 17. Section 197.3071, Florida Statutes, is
879 transferred, renumbered as section 197.2526, Florida Statutes,
880 and amended to read:

881 197.2526 ~~197.3071~~ Eligibility for tax deferral for
882 affordable rental housing property.—The tax deferral authorized



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883 by s. 197.2524 ~~this section~~ is applicable only on a pro rata
884 basis to the ad valorem taxes levied on residential units within
885 a property which meet the following conditions:

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

890 (2) Units that are occupied by extremely-low-income
891 persons, very-low-income persons, low-income persons, or
892 moderate-income persons as these terms are defined in s.
893 420.0004.

894 Section 18. Section 197.254, Florida Statutes, is amended
895 to read:

896 197.254 Annual notification to taxpayer.—

897 (1) The tax collector shall notify the taxpayer of each
898 parcel appearing on the real property assessment roll of the
899 right to defer payment of taxes and non-ad valorem assessments
900 and interest on homestead property pursuant to s. 197.252.
901 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~
902 ~~the back of envelopes used for mailing the notice of taxes~~
903 ~~provided for by s. 197.322(3). Such notice of the right to defer~~
904 ~~payment of taxes and non-ad valorem assessments shall read:~~

905
906 ~~NOTICE TO TAXPAYERS ENTITLED~~
907 ~~TO HOMESTEAD EXEMPTION~~
908

909 ~~"If your income is low enough to meet certain conditions,~~
910 ~~you may qualify for a deferred tax payment plan on homestead~~
911 ~~property. An application to determine eligibility is available~~



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912 ~~in the county tax collector's office."~~

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

917 Section 19. Section 197.262, Florida Statutes, is amended
918 to read:

919 197.262 Deferred payment tax certificates.—

920 (1) ~~The tax collector shall notify each local governing~~
921 ~~body of the amount of taxes and non-ad valorem assessments~~
922 ~~deferred which would otherwise have been collected for such~~
923 ~~governing body. The county shall then, At a the time of the tax~~
924 ~~certificate sale held pursuant to s. 197.432, the tax collector~~
925 shall strike to the county each certificate on property for
926 which taxes have been deferred off to the county. Certificates
927 issued pursuant to this section are exempt from the public sale
928 of tax certificates held pursuant to s. 197.432 or s. 197.4725.

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

936 Section 20. Section 197.263, Florida Statutes, is amended
937 to read:

938 197.263 Change in ownership or use of property.—

939 (1) ~~If In the event that~~ there is a change in use or
940 ownership of tax-deferred property such that the owner is no



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941 longer eligible for the tax deferral granted ~~entitled to claim~~
942 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
943 or the owner ~~such person~~ fails to maintain the required fire and
944 extended insurance coverage, the total amount of deferred taxes
945 and interest for all ~~previous~~ years shall be due and payable
946 November 1 of the year in which the change ~~in use~~ occurs or on
947 the date failure to maintain insurance occurs. Payment ~~and~~ shall
948 be delinquent on April 1 of the year following the year in which
949 the change in use or failure to maintain insurance occurs.
950 However, if the change in ownership is to a surviving spouse and
951 the spouse is eligible to maintain the tax deferral on such
952 property, the surviving spouse may continue the deferment of
953 previously deferred taxes and interest pursuant to this chapter.

954 ~~(2) In the event that there is a change in ownership of~~
955 ~~tax-deferred property, the total amount of deferred taxes and~~
956 ~~interest for all previous years shall be due and payable on the~~
957 ~~date the change in ownership takes place and shall be delinquent~~
958 ~~on April 1 following said date. When, however, the change in~~
959 ~~ownership is to a surviving spouse and such spouse is eligible~~
960 ~~to claim homestead exemption on such property pursuant to s.~~
961 ~~196.031(1), such surviving spouse may continue the deferment of~~
962 ~~previously deferred taxes and interest pursuant to the~~
963 ~~provisions of this act.~~

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



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

981 ~~(4)-(5)~~ Each year, upon notification, each owner of property
982 on which taxes, and interest, and assessments have been deferred
983 shall submit to the tax collector a list of, and the current
984 value of, all outstanding liens on the owner's homestead.
985 Failure to respond to this notification within 30 days shall
986 cause the total amount of deferred taxes, and interest, and
987 assessments to become payable within 30 days.

988 ~~(5)-(6)~~ If ~~In the event~~ deferred taxes, interest, and
989 assessments become delinquent ~~under this chapter, then on or~~
990 ~~before June 1 following the date the taxes become delinquent,~~
991 the tax collector shall sell a tax certificate for the
992 delinquent taxes, and interest, and assessments in the manner
993 provided by s. 197.432.

994 Section 21. Section 197.272, Florida Statutes, is amended
995 to read:

996 197.272 Prepayment of deferred taxes.—

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



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

1000 ~~(b) The next of kin of the owner, heir of the owner, child~~
1001 ~~of the owner, or any person having or claiming a legal or~~
1002 ~~equitable interest in the property, provided no objection is~~
1003 ~~made by the owner within 30 days after the tax collector~~
1004 ~~notifies the owner of the fact that such payment has been~~
1005 ~~tendered.~~

1006 ~~(2) Any partial payment that is less than the total amount~~
1007 ~~due must be equal to the amount of the deferred taxes, interest,~~
1008 ~~assessments, and for 1 or more full years made pursuant to this~~
1009 ~~section shall be applied first to accrued interest.~~

1010 Section 22. Section 197.282, Florida Statutes, is amended
1011 to read:

1012 197.282 Distribution of payments.—When any deferred taxes,
1013 assessments, or interest is collected, the tax collector shall
1014 maintain a record of the payment, ~~setting forth a description of~~
1015 ~~the property and the amount of taxes or interest collected for~~
1016 ~~such property.~~ The tax collector shall distribute payments
1017 received in accordance with the procedures for distribution of
1018 ad valorem taxes, non-ad valorem assessments, or redemption
1019 moneys as prescribed in this chapter.

1020 Section 23. Section 197.292, Florida Statutes, is amended
1021 to read:

1022 197.292 Construction.—~~Nothing in This chapter does not~~
1023 ~~prohibit: act shall be construed to prevent~~

1024 (1) The collection of personal property taxes that ~~which~~
1025 become a lien against tax-deferred property;~~;~~

1026 (2) Defer payment of special assessments to benefited
1027 property other than those specifically allowed to be deferred;~~;~~



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1028 or

1029 (3) Affect any provision of any mortgage or other
1030 instrument relating to property requiring a person to pay ad
1031 valorem taxes or non-ad valorem assessments.

1032 Section 24. Section 197.301, Florida Statutes, is amended
1033 to read:

1034 197.301 Penalties.—

1035 (1) The following penalties shall be imposed on any person
1036 who willfully files incorrect information for a tax deferral
1037 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1038 (a) The ~~Such~~ person shall pay the total amount of deferred
1039 taxes, non-ad valorem assessments subject to collection pursuant
1040 to the uniform method of collection set forth in s. 197.3632,
1041 and interest ~~deferred~~, which amount shall immediately become
1042 due.†

1043 (b) The ~~Such~~ person shall be disqualified from filing a
1044 ~~homestead~~ tax deferral application for the next 3 years.† ~~and~~

1045 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
1046 the total amount of deferred taxes, non-ad valorem assessments
1047 subject to collection pursuant to the uniform method of
1048 collection set forth in s. 197.3632, and interest ~~deferred~~.

1049 (2) Any person against whom the penalties prescribed in
1050 this section have been imposed may appeal the penalties imposed
1051 to the value adjustment board within 30 days after said
1052 penalties are imposed.

1053 Section 25. Section 197.312, Florida Statutes, is amended
1054 to read:

1055 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~
1056 ~~elect~~ to pay the taxes when an applicant qualifies for tax



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1057 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
1058 the right to foreclose.

1059 Section 26. Section 197.322, Florida Statutes, is amended
1060 to read:

1061 197.322 Delivery of ad valorem tax and non-ad valorem
1062 assessment rolls; notice of taxes; publication and mail.—

1063 (1) The property appraiser shall deliver to the tax
1064 collector the certified assessment roll along with his or her
1065 warrant and recapitulation sheet.

1066 (2) The tax collector shall on November 1, or as soon as
1067 the assessment roll is open for collection, publish a notice in
1068 a local newspaper that the tax roll is open for collection.

1069 (3) Within 20 working days after receipt of the certified
1070 ad valorem tax roll and the non-ad valorem assessment rolls, the
1071 tax collector shall send ~~mail~~ to each taxpayer appearing on such
1072 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a
1073 tax notice stating the amount of current taxes due, ~~from the~~
1074 ~~taxpayer and, if applicable, the fact that back taxes remain~~
1075 ~~unpaid and advising the taxpayer of the discounts allowed for~~
1076 ~~early payment, and that delinquent taxes are outstanding, if~~
1077 applicable. Pursuant to s. 197.3632, the form of the notice of
1078 non-ad valorem assessments and notice of ad valorem taxes shall
1079 be in the form specified ~~as provided~~ in s. 197.3635 ~~and no other~~
1080 ~~form shall be used, notwithstanding the provisions of s.~~

1081 195.022. The tax collector may send such notice electronically
1082 or by postal mail. Electronic transmission may be used only with
1083 the express consent of the property owner. Electronic
1084 transmission of tax notices may be sent earlier but may not be
1085 sent later than the postal mailing of the notices. If the notice



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1086 of taxes is sent electronically and is returned as
1087 undeliverable, a second notice shall be sent by postal mail.
1088 However, the original electronic transmission is the official
1089 mailing for purpose of this section. A discount period may not
1090 be extended due to a tax bill being returned as undeliverable
1091 electronically or by postal mail. The postage for mailing or the
1092 cost of electronic transmission shall be paid out of the general
1093 fund of each local governing board, upon statement of the amount
1094 thereof by the tax collector.

1095 Section 27. Section 197.332, Florida Statutes, is amended
1096 to read:

1097 197.332 Duties of tax collectors; branch offices.—

1098 (1) The tax collector has the authority and obligation to
1099 collect all taxes as shown on the tax roll by the date of
1100 delinquency or to collect delinquent taxes, interest, and costs,
1101 by sale of tax certificates on real property and by seizure and
1102 sale of personal property. The tax collector may perform such
1103 duties by use of contracted services or products or by
1104 electronic means. The use of contracted services, products, or
1105 vendors does not diminish the responsibility or liability of the
1106 tax collector to perform such duties pursuant to law. The tax
1107 collector may ~~shall be allowed to~~ collect the cost of contracted
1108 services and reasonable attorney's fees and court costs in
1109 actions on proceedings to recover delinquent taxes, interest,
1110 and costs.

1111 (2) A county tax collector may establish one or more branch
1112 offices by acquiring title to real property or by lease
1113 agreement. The tax collector may staff and equip such branch
1114 offices to conduct state business, or if authorized to do so by



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1115 resolution of the county governing body conduct county business
1116 pursuant to s. (1)(k), Art. VIII the State Constitution. The
1117 department shall rely on the tax collector's determination that
1118 a branch office is necessary and shall base its approval of the
1119 tax collector's budget in accordance with the procedures of s.
1120 195.087(2).

1121 Section 28. Section 197.343, Florida Statutes, is amended
1122 to read:

1123 197.343 Tax notices; additional notice required.—

1124 (1) An additional tax notice shall be sent, electronically
1125 or by postal mail, mailed by April 30 to each taxpayer whose
1126 payment has not been received. Electronic transmission of the
1127 additional tax notice may be used only with the express consent
1128 of the property owner. If the electronic transmission is
1129 returned as undeliverable, a second notice must be sent by
1130 postal mail. However, the original electronic transmission is
1131 the official notice for the purposes of this subsection. The
1132 notice shall include a description of the property and a
1133 statement that if the taxes are not paid:

1134 (a) For real property, a tax certificate may be sold; and

1135 (b) For tangible personal property, the property may be
1136 sold the following statement: If the taxes for ... (year) ... on
1137 your property are not paid in full, a tax certificate will be
1138 sold for the delinquent taxes, and your property may be sold at
1139 a future date. Contact the tax collector's office at once.

1140 ~~(2) A duplicate of the additional tax notice required by~~
1141 ~~subsection (1) shall be mailed to a condominium unit owner's~~
1142 ~~condominium association or to a mobile home owner's homeowners'~~
1143 ~~association as defined in s. 723.075 if the association has~~



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1144 ~~filed with the tax collector a written request and included a~~
1145 ~~description of the land. The tax collector is authorized to~~
1146 ~~charge a reasonable fee for the cost of this service.~~

1147 (2)(3) When the taxes under s. 193.481 on subsurface rights
1148 ~~have~~ become delinquent and a tax certificate is to be sold under
1149 this chapter, a notice of the delinquency shall be sent ~~given by~~
1150 ~~first-class mail~~ to the owner of the fee to which these
1151 subsurface rights are attached. The additional notice may be
1152 transmitted electronically only with the express consent of the
1153 fee owner. If the electronic transmission is returned as
1154 undeliverable, a second notice must be sent by postal mail.
1155 However, the original electronic transmission is the official
1156 notice for the purposes of this subsection. On the day of the
1157 tax sale, the fee owner shall have the right to purchase the tax
1158 certificate at the maximum rate of interest provided by law
1159 before bids are accepted for the sale of such certificate.

1160 (3)(4) The tax collector shall send ~~mail~~ such additional
1161 notices as he or she considers proper and necessary or as may be
1162 required by reasonable rules of the department. An additional
1163 notice may be transmitted electronically only with the express
1164 consent of the property owner. If the notice of taxes is sent
1165 electronically and is returned as undeliverable, a second notice
1166 shall be sent by postal mail. However, the original electronic
1167 transmission is the official mailing for purpose of this
1168 section.

1169 Section 29. Subsections (1) and (2) of section 197.344,
1170 Florida Statutes, are amended to read:

1171 197.344 Lienholders; receipt of notices and delinquent
1172 taxes.—



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1173 (1) When requested in writing, a tax notice shall be sent
1174 ~~mailed~~ according to the following procedures:

1175 (a) Upon request by any taxpayer who is aged 60 years old
1176 or older ~~over~~, the tax collector shall send ~~mail~~ the tax notice
1177 to a third party designated by the taxpayer. A duplicate copy of
1178 the notice shall be sent ~~mailed~~ to the taxpayer.

1179 (b) Upon request by a mortgagee stating that the mortgagee
1180 is the trustee of an escrow account for ad valorem taxes due on
1181 the property, the tax notice shall be sent ~~mailed~~ to such
1182 trustee. When the original tax notice is sent ~~mailed~~ to such
1183 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
1184 the owner of the property with the additional statement that the
1185 original has been sent to the trustee.

1186 (c) Upon request by a vendee of an unrecorded or recorded
1187 contract for deed, the tax collector shall send ~~mail~~ a duplicate
1188 notice to such vendee.

1189
1190 The tax collector may establish cutoff dates, periods for
1191 updating the list, and any other reasonable requirements to
1192 ensure that the tax notices are sent ~~mailed~~ to the proper party
1193 on time. Notices shall be sent electronically or by postal mail.
1194 However, electronic transmission may be used only with the
1195 express consent of the person making the request. If the
1196 electronic transmission is returned as undeliverable, a second
1197 notice shall be sent by postal mail. However, the original
1198 electronic transmission is the official notice for the purpose
1199 of this subsection.

1200 (2) On or before May 1 of each year, the holder or
1201 mortgagee of an unsatisfied mortgage, lienholder, or vendee



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1202 under a contract for deed, upon filing with the tax collector a
1203 description of property ~~land~~ so encumbered and paying a service
1204 charge of \$2, may request and receive information concerning any
1205 delinquent taxes appearing on the current tax roll and
1206 certificates issued on the described property ~~land~~. Upon receipt
1207 of such request, the tax collector shall furnish the following
1208 information within 60 days following the tax certificate sale:

1209 (a) The description of property on which certificates were
1210 sold.

1211 (b) The number of each certificate issued and to whom.

1212 (c) The face amount of each certificate.

1213 (d) The cost for redemption of each certificate.

1214 Section 30. Section 197.3635, Florida Statutes, is amended
1215 to read:

1216 197.3635 Combined notice of ad valorem taxes and non-ad
1217 valorem assessments; requirements.—A form for the combined
1218 notice of ad valorem taxes and non-ad valorem assessments shall
1219 be produced and paid for by the tax collector. The form shall
1220 meet the requirements of this section and department rules and
1221 shall be subject to approval by the department. By rule, the
1222 department shall provide a format for the form of such combined
1223 notice. The form shall ~~meet the following requirements:~~

1224 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
1225 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
1226 a receipt part that can be returned along with the payment to
1227 the tax collector.

1228 ~~(2) It shall provide a clear partition between ad valorem~~
1229 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
1230 ~~bold horizontal line approximately 1/8 inch thick.~~



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1231 ~~(2)~~(3) ~~Within the ad valorem part, it shall~~ Contain the
1232 heading "Ad Valorem Taxes." within the ad valorem part and
1233 ~~Within the non-ad valorem assessment part, it shall contain the~~
1234 heading "Non-ad Valorem Assessments." within the non-ad valorem
1235 assessment part.

1236 ~~(3)~~(4) ~~It shall~~ Contain the county name, the assessment
1237 year, the mailing address of the tax collector, the mailing
1238 address of one property owner, the legal description of the
1239 property to at least 25 characters, and the unique parcel or tax
1240 identification number of the property.

1241 ~~(4)~~(5) ~~It shall~~ Provide for the labeled disclosure of the
1242 total amount of combined levies and the total discounted amount
1243 due each month when paid in advance.

1244 ~~(5)~~(6) ~~It shall~~ Provide a field or portion on the front of
1245 the notice for official use for data to reflect codes useful to
1246 the tax collector.

1247 ~~(6)~~(7) Provide for the combined notice to ~~shall~~ be set in
1248 type that ~~which~~ is 8 points or larger.

1249 ~~(7)~~(8) ~~The ad valorem part shall~~ Contain within the ad
1250 valorem part ~~the following:~~

1251 (a) A schedule of the assessed value, exempted value, and
1252 taxable value of the property.

1253 (b) Subheadings for columns listing taxing authorities,
1254 corresponding millage rates expressed in dollars and cents per
1255 \$1,000 of taxable value, and the associated tax.

1256 (c) A listing of taxing authorities ~~listed~~ in the same
1257 sequence and manner as listed on the notice required by s.
1258 200.069(4) (a), with the exception that independent special
1259 districts, municipal service taxing districts, and voted debt



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1260 service millages for each taxing authority shall be listed
1261 separately. If a county has too many municipal service taxing
1262 units to list separately, it shall combine them to disclose the
1263 total number of such units and the amount of taxes levied.

1264 ~~(8)(9) Contain~~ within the non-ad valorem assessment part,
1265 ~~it shall contain the following:~~

1266 (a) Subheadings for columns listing the levying
1267 authorities, corresponding assessment rates expressed in dollars
1268 and cents per unit of assessment, and the associated assessment
1269 amount.

1270 (b) The purpose of the assessment, if the purpose is not
1271 clearly indicated by the name of the levying authority.

1272 (c) A listing of the levying authorities in the same order
1273 as in the ad valorem part to the extent practicable. If a county
1274 has too many municipal service benefit units to list separately,
1275 it shall combine them by function.

1276 ~~(9)(10) It shall~~ Provide instructions and useful
1277 information to the taxpayer. Such information and instructions
1278 shall be nontechnical to minimize confusion. The information and
1279 instructions required by this section shall be provided by
1280 department rule and shall include:

1281 (a) Procedures to be followed when the property has been
1282 sold or conveyed.

1283 (b) Instruction as to mailing the remittance and receipt
1284 along with a brief disclosure of the availability of discounts.

1285 (c) Notification about delinquency and interest for
1286 delinquent payment.

1287 (d) Notification that failure to pay the amounts due will
1288 result in a tax certificate being issued against the property.



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1289 (e) A brief statement outlining the responsibility of the
1290 tax collector, the property appraiser, and the taxing
1291 authorities. This statement shall be accompanied by directions
1292 as to which office to contact for particular questions or
1293 problems.

1294 Section 31. Subsections (2) and (4) of section 197.373,
1295 Florida Statutes, are amended to read:

1296 197.373 Payment of portion of taxes.—

1297 (2) The request must be made at least 45 ~~15~~ days before
1298 ~~prior to~~ the tax certificate sale.

1299 (4) This section does not apply to assessments and
1300 collections relating to fee timeshare real property made
1301 pursuant to ~~the provisions of~~ s. 192.037.

1302 Section 32. Subsections (1) and (3) of section 197.402,
1303 Florida Statutes, are amended to read:

1304 197.402 Advertisement of real or personal property with
1305 delinquent taxes.—

1306 (1) ~~If Whenever legal~~ advertisements are required, the
1307 board of county commissioners shall select the newspaper as
1308 provided in chapter 50. The ~~office of the~~ tax collector shall
1309 pay all newspaper charges, and the proportionate cost of the
1310 advertisements shall be added to the delinquent taxes ~~when they~~
1311 ~~are~~ collected.

1312 (3) Except as provided in s. 197.432(4), on or before June
1313 1 or the 60th day after the date of delinquency, whichever is
1314 later, the tax collector shall advertise once each week for 3
1315 weeks and shall sell tax certificates on all real property
1316 having with delinquent taxes. If the deadline falls on a
1317 Saturday, Sunday, or legal holiday, it is extended to the next



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1318 working day. The tax collector shall make a list of such
1319 properties in the same order in which the property was ~~lands~~
1320 ~~were~~ assessed, specifying the amount due on each parcel,
1321 including interest at the rate of 18 percent per year from the
1322 date of delinquency to the date of sale; the cost of
1323 advertising; and the expense of sale. For sales that commence on
1324 or before June 1, all certificates shall be issued effective as
1325 of the date of the first day of the sale and the interest to be
1326 paid to the certificateholder shall include the month of June.

1327 Section 33. Section 197.403, Florida Statutes, is amended
1328 to read:

1329 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1330 ~~collector; Proof of publication; fees.~~—The newspaper publishing
1331 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
1332 of the paper containing each notice to the tax collector within
1333 10 days after the last required publication. When the
1334 publication of the tax sale notice is completed ~~as provided by~~
1335 ~~law~~, the publisher shall make an affidavit, ~~in the form~~
1336 ~~prescribed by the department~~, which shall be delivered to the
1337 tax collector and annexed to the report of certificates sold for
1338 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1339 Section 34. Subsections (5) and (10) of section 197.413,
1340 Florida Statutes, are amended to read:

1341 197.413 Delinquent personal property taxes; warrants; court
1342 order for levy and seizure of personal property; seizure; fees
1343 of tax collectors.—

1344 (5) Upon the filing of the ~~such~~ petition, the clerk of the
1345 court shall notify each delinquent taxpayer listed in the
1346 petition that a petition has been filed and that, upon



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1347 ratification and confirmation of the petition, the tax collector
1348 ~~is will be~~ authorized to issue warrants and levy upon, seize,
1349 and sell so much of the personal property as to satisfy the
1350 delinquent taxes, plus costs, interest, attorney's fees, and
1351 other charges. ~~The Such~~ notice shall be given by certified mail,
1352 return receipt requested. If the clerk of court and the tax
1353 collector agree, the tax collector may provide the notice.

1354 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
1355 each delinquent taxpayer at the time delinquent taxes are
1356 collected. ~~The tax collector is entitled to receive an~~
1357 ~~additional \$8 for each warrant issued.~~

1358 Section 35. Section 197.414, Florida Statutes, is amended
1359 to read:

1360 197.414 ~~Tax collector to keep~~ Record of warrants and levies
1361 on tangible personal property.—The tax collector shall keep a
1362 record of all warrants and levies made under this chapter and
1363 shall note on such record the date of payment, the amount of
1364 money, if any, received, and the disposition thereof made by him
1365 or her. Such record shall be known as "the tangible personal
1366 property tax warrant register." ~~and the form thereof shall be~~
1367 ~~prescribed by the Department of Revenue.~~ The warrant register
1368 may be maintained in paper or electronic form.

1369 Section 36. Subsections (1) and (2) of section 197.4155,
1370 Florida Statutes, are amended to read:

1371 197.4155 Delinquent personal property taxes; ~~installment~~
1372 payment program.—

1373 (1) A county tax collector may implement a ~~an installment~~
1374 payment program for the payment of delinquent personal property
1375 taxes. If implemented, the ~~program must be available, upon~~



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1376 ~~application to the tax collector, to each delinquent personal~~
1377 ~~property taxpayer whose delinquent personal property taxes~~
1378 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~
1379 requests to participate in the program to submit an application
1380 on a form prescribed by the tax collector which, at a minimum,
1381 must include the name, address, a description of the property
1382 subject to personal property taxes, and the amount of the
1383 personal property taxes owed by the taxpayer.

1384 (2) Within 10 days after a taxpayer who owes delinquent
1385 personal property taxes submits the required application, the
1386 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
1387 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~
1388 ~~property~~ taxes, including any delinquency charges, interest, and
1389 costs allowed by this chapter. The plan must be in writing and
1390 must be delivered to the taxpayer after it is prescribed. When
1391 ~~At the time~~ the plan is developed, the tax collector may
1392 consider a taxpayer's current and anticipated future ability to
1393 pay over the time period of a potential ~~installment~~ payment
1394 plan. The plan must provide that if the taxpayer does not follow
1395 the payment terms or fails to timely file returns or pay current
1396 obligations after the date of the payment plan, the taxpayer is
1397 ~~will be considered~~ delinquent ~~under the terms of the plan~~, and
1398 any unpaid balance of tax, penalty, or interest scheduled in the
1399 payment plan will be due and payable immediately. The plan must
1400 also provide that unpaid tax amounts bear interest as provided
1401 by law. In prescribing a ~~such an installment~~ payment plan, the
1402 tax collector may exercise flexibility as to the dates, amounts,
1403 and number of payments required to collect all delinquent
1404 personal property taxes owed ~~by the taxpayer~~, except that the



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1405 plan must provide for the full satisfaction of all amounts owed
1406 by the taxpayer within ~~by no later than~~ 3 years after the due
1407 date of the first payment under the plan.

1408 Section 37. Section 197.416, Florida Statutes, is amended
1409 to read:

1410 197.416 Continuing duty of the tax collector to collect
1411 delinquent tax warrants; limitation of actions.—It is ~~shall be~~
1412 the duty of the tax collector issuing a tax warrant for the
1413 collection of delinquent tangible personal property taxes to
1414 continue ~~from time to time his or her efforts~~ to collect such
1415 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the
1416 ratification issuance of the warrant. After the expiration of 7
1417 years, the warrant is ~~will be~~ barred by this statute of
1418 limitation, ~~and no action may be maintained in any court.~~ A tax
1419 collector or his or her successor is ~~shall~~ not be relieved of
1420 accountability for collection of any taxes assessed on tangible
1421 personal property until he or she has completely performed every
1422 duty devolving upon the tax collector as required by law.

1423 Section 38. Subsection (1) of section 197.417, Florida
1424 Statutes, is amended to read:

1425 197.417 Sale of personal property after seizure.—

1426 (1) When personal property is levied upon for delinquent
1427 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before
1428 the sale the tax collector shall give public notice by
1429 advertisement of the time and place of sale of the property to
1430 be sold. The notice shall be posted in at least two ~~three~~ public
1431 places in the county, ~~one of which shall be at the courthouse,~~
1432 and the property shall be sold at public auction at the location
1433 noted in the advertisement. Notice posted on the Internet



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1434 qualifies as one location. The property sold shall be present if
1435 practical. If the sale is conducted electronically, a
1436 description of the property and a photograph, when practical,
1437 shall be available. At any time before the sale the owner or
1438 claimant of the property may release the property by the payment
1439 of the taxes, plus delinquent charges, interest, and costs, for
1440 which the property was liable to be sold. ~~In all cases,~~
1441 ~~immediate payment for the property shall be required.~~ In case
1442 such a sale is made, the tax collector shall be entitled to the
1443 same fees and charges as are allowed sheriffs upon execution
1444 sales.

1445 Section 39. Section 197.432, Florida Statutes, is amended
1446 to read:

1447 197.432 Sale of tax certificates for unpaid taxes.—

1448 (1) On the day and approximately at the time designated in
1449 the notice of the sale, the tax collector shall commence the
1450 sale of tax certificates on the real property ~~those lands~~ on
1451 which taxes have not been paid. The tax collector, ~~and he or she~~
1452 shall continue the sale from day to day until each certificate
1453 is sold to pay the taxes, interest, costs, and charges on the
1454 parcel described in the certificate. ~~In case there are no~~
1455 ~~bidders, the certificate shall be issued to the county.~~ The tax
1456 collector shall offer all certificates on the property ~~lands~~ as
1457 they are listed on the tax roll assessed. The tax collector may
1458 conduct the sale of tax certificates for unpaid taxes pursuant
1459 to this section by electronic means, which may allow for proxy
1460 bidding. Such electronic means must comply with the procedures
1461 provided in this chapter. A tax collector who chooses to conduct
1462 such electronic sales may receive electronic deposits and



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1463 payments related to the tax certificate sale.

1464 (2) A lien created through the sale of a tax certificate
1465 may not be enforced in any manner except as prescribed in this
1466 chapter.

1467 (3) If the Delinquent real property taxes on a real
1468 property and all interest, costs, and charges are paid before a
1469 tax certificate is awarded to a buyer or struck to the county
1470 the tax collector may not issue the tax certificate of all
1471 governmental units due on a parcel of land in any one year shall
1472 be combined into one certificate. After a tax certificate is
1473 awarded to a buyer or struck to the county, the delinquent
1474 taxes, interest, costs, and charges are paid by the redemption
1475 of the tax certificate.

1476 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1477 delinquent taxes on property that has been granted a homestead
1478 exemption for the year in which the delinquent taxes were
1479 assessed may not be sold at public auction or by electronic sale
1480 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by
1481 the tax collector to the county at the maximum rate of interest
1482 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.
1483 197.502(3) ~~may~~ shall not be invoked if ~~as long as~~ the homestead
1484 exemption is granted to the person who received the homestead
1485 exemption for the year in which the tax certificate was issued.
1486 However, if ~~when~~ all such tax certificates and accrued interest
1487 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the provisions
1488 of s. 197.502(3) shall be invoked.

1489 (5) A tax certificate that has not been sold on property
1490 for which a tax deed application is pending shall be struck to
1491 the county.



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1492 (6)~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
1493 person who will pay the taxes, interest, costs, and charges and
1494 will demand the lowest rate of interest, not in excess of the
1495 maximum rate of interest allowed by this chapter. The tax
1496 collector shall accept bids in even increments and in fractional
1497 interest rate bids of one-quarter of 1 percent only. Proxy
1498 bidding is valid if authorized or accepted by the potential
1499 buyer of the certificate. If multiple bidders offer the same
1500 lowest rate of interest, the tax collector shall determine the
1501 method of selecting the bidder to whom the certificate will be
1502 awarded. Acceptable methods include the bid received first or
1503 use of a random number generator. If a certificate is not
1504 purchased there is no buyer, the certificate shall be struck
1505 issued to the county at the maximum rate of interest allowed by
1506 this chapter.

1507 (7)~~(6)~~ The tax collector may ~~shall~~ require immediate
1508 payment of a reasonable deposit from any person who wishes to
1509 bid for a tax certificate. A person who fails or refuses to pay
1510 any bid made by, or on behalf of, such person ~~him or her~~ is not
1511 entitled to bid or have any other bid accepted or enforced
1512 except as authorized by the tax collector ~~until a new deposit of~~
1513 ~~100 percent of the amount of estimated purchases has been paid~~
1514 ~~to the tax collector. When tax certificates are ready for~~
1515 ~~issuance,~~ The tax collector shall provide written or electronic
1516 notice when certificates are ~~notify each person to whom a~~
1517 ~~certificate was struck off that the certificate is~~ ready for
1518 issuance. ~~and~~ Payment must be made within 48 hours after ~~from~~
1519 the transmission of the electronic notice by the tax collector
1520 or receipt of the written notice by the certificate buyer



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1521 ~~mailing of such notice or, at the tax collector's discretion,~~
1522 ~~all or any portion of the deposit placed by the bidder may be~~
1523 ~~the deposit shall be forfeited and the bid canceled. In any~~
1524 ~~event, Payment must shall be made before the issuance delivery~~
1525 ~~of the certificate by the tax collector. If the tax collector~~
1526 ~~determines that payment has been requested in error, the tax~~
1527 ~~collector shall issue a refund within 15 business days after~~
1528 ~~such payment. Any refund issued after 15 business days shall be~~
1529 ~~issued with interest at the rate of 5 percent per annum.~~

1530 ~~(8)(7) The form of the certificate shall be as prescribed~~
1531 ~~by the department. Upon the cancellation of a any bid, the tax~~
1532 ~~collector shall resell that certificate the following day or as~~
1533 ~~soon thereafter as possible, provided the certificate is sold~~
1534 ~~within 10 days after cancellation of such bid.~~

1535 ~~(a) If the sale has not been adjourned, the tax collector~~
1536 ~~shall reoffer the certificate for sale.~~

1537 ~~(b) If the sale has been adjourned, the tax collector shall~~
1538 ~~reoffer the certificate at a subsequent sale. Before the~~
1539 ~~subsequent sale, the parcels must be readvertised pursuant to s.~~
1540 ~~197.402(3).~~

1541 ~~(9)(8) The tax collector shall maintain records ~~make a list~~~~
1542 ~~of all the certificates sold for taxes, showing the date of the~~
1543 ~~sale, the number of each certificate, the name of the owner as~~
1544 ~~returned, a description of the property ~~land~~ within the~~
1545 ~~certificate, the name of the purchaser, the interest rate bid,~~
1546 ~~and the amount for which sale was made. Such records may be~~
1547 ~~maintained electronically and shall This list shall be cited~~
1548 ~~known as the "list of tax certificates sold." The tax collector~~
1549 ~~shall append to the list a certificate setting forth the fact~~



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1550 ~~that the sale was made in accordance with this chapter.~~

1551 ~~(10)(9)~~ A certificate may not be sold on, and a ~~nor is any~~
1552 lien is not created in, property owned by any governmental unit
1553 ~~the property of~~ which has become subject to taxation due to
1554 lease of the property to a nongovernmental lessee. The
1555 delinquent taxes shall be enforced and collected in the manner
1556 provided in s. 196.199(8). However, the ad valorem real property
1557 taxes levied on a leasehold that is taxed as real property under
1558 s. 196.199(2)(b), and for which no rental payments are due under
1559 the agreement that created the leasehold or for which payments
1560 required under the original leasehold agreement have been waived
1561 or prohibited by law before January 1, 1993, must be paid by the
1562 lessee. If the taxes are unpaid, the delinquent taxes become a
1563 lien on the leasehold and may be collected and enforced under
1564 this chapter.

1565 ~~(11)(10)~~ Any tax certificates that ~~issued pursuant to this~~
1566 ~~section after January 1, 1977, which~~ are void due to an error of
1567 the property appraiser, the tax collector, or the taxing or
1568 levying authority any other county official, or any municipal
1569 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are
1570 corrected or amended, pursuant to this chapter or chapter 196,
1571 ~~shall~~ earn interest at the rate of 8 percent per year, simple
1572 interest, or the rate of interest bid at the tax certificate
1573 sale, whichever is less, calculated monthly from the date the
1574 certificate was purchased until the date the tax collector
1575 issues the refund ~~is ordered~~. Refunds made on tax certificates
1576 that are corrected or void shall be processed in accordance with
1577 the procedure set forth in s. 197.182, except that the 4-year
1578 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~



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1579 does not apply to or bar refunds resulting from correction or
1580 cancellation of certificates and release of tax deeds as
1581 authorized herein.

1582 ~~(12)-(11) When tax certificates are advertised for sale, The~~
1583 tax collector is shall be entitled to a commission of 5 percent
1584 on the amount of the delinquent taxes and interest when a tax
1585 certificate is sold actual sale is made. The commission must be
1586 included on the face value of the certificate. However, the tax
1587 collector is shall not be entitled to a any commission for a
1588 certificate that is struck the sale of certificates made to the
1589 county until the certificate is redeemed or purchased commission
1590 is paid upon the redemption or sale of the tax certificates. If
1591 ~~When~~ a tax deed is issued to the county, the tax collector may
1592 ~~shall~~ not receive his or her commission ~~for the certificates~~
1593 until ~~after~~ the property is sold and conveyed by the county.

1594 ~~(12) All tax certificates issued to the county shall be~~
1595 ~~held by the tax collector of the county where the lands covered~~
1596 ~~by the certificates are located.~~

1597 ~~(13) Delinquent taxes on real property may be paid after~~
1598 ~~the date of delinquency but prior to the sale of a tax~~
1599 ~~certificate by paying all costs, advertising charges, and~~
1600 ~~interest.~~

1601 ~~(13)-(14)~~ The holder of a tax certificate may not directly,
1602 through an agent, or otherwise initiate contact with the owner
1603 of property upon which he or she holds a tax certificate to
1604 encourage or demand payment until 2 years after ~~have elapsed~~
1605 ~~since~~ April 1 of the year of issuance of the tax certificate.

1606 ~~(14)-(15)~~ Any holder of a tax certificate who, prior to the
1607 date 2 years after April 1 of the year of issuance of the tax



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1608 certificate, initiates, or whose agent initiates, contact with
1609 the property owner upon which he or she holds a certificate
1610 encouraging or demanding payment may be barred by the tax
1611 collector from bidding at a tax certificate sale. Unfair or
1612 deceptive contact by the holder of a tax certificate to a
1613 property owner to obtain payment is an unfair and deceptive
1614 trade practice, as referenced in s. 501.204(1), regardless of
1615 whether the tax certificate is redeemed. Such unfair or
1616 deceptive contact is actionable under ss. 501.2075-501.211. If
1617 the property owner later redeems the certificate in reliance on
1618 the deceptive or unfair practice, the unfair or deceptive
1619 contact is actionable under applicable laws prohibiting fraud.

1620 ~~(16) The county tax collector may conduct the sale of tax~~
1621 ~~certificates for unpaid taxes pursuant to this section by~~
1622 ~~electronic means. Such electronic sales shall comply with the~~
1623 ~~procedures provided in this chapter. The tax collector shall~~
1624 ~~provide access to such electronic sale by computer terminals~~
1625 ~~open to the public at a designated location. A tax collector who~~
1626 ~~chooses to conduct such electronic sales may receive electronic~~
1627 ~~deposits and payments related to the tax certificate sale.~~

1628 Section 40. Section 197.4325, Florida Statutes, is amended
1629 to read:

1630 197.4325 Procedure when ~~checks received for~~ payment of
1631 taxes or tax certificates is are dishonored.-

1632 (1)~~(a)~~ Within 10 days after a payment for taxes check
1633 received by the tax collector ~~for payment of taxes~~ is
1634 dishonored, the tax collector shall notify the payor ~~maker of~~
1635 ~~the check~~ that the payment check has been dishonored. If the
1636 official receipt is canceled for nonpayment, the tax collector



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1637 shall ~~cancel the official receipt issued for the dishonored~~
1638 ~~check and shall~~ make an entry on the tax roll that the receipt
1639 was canceled because of a dishonored payment ~~check~~. Where
1640 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
1641 effort to collect the moneys due before canceling the receipt.

1642 ~~(b) The tax collector shall retain a copy of the canceled~~
1643 ~~tax receipt and the dishonored check for the period of time~~
1644 ~~required by law.~~

1645 (2) ~~(a) If~~ When a payment ~~check~~ received by the tax
1646 collector for the purchase of a tax certificate is dishonored
1647 and: ~~the certificate has not been delivered to the bidder, the~~
1648 ~~tax collector shall retain the deposit and resell the tax~~
1649 ~~certificate. If the certificate has been delivered to the~~
1650 ~~bidder, the tax collector shall notify the department, and, upon~~
1651 ~~approval by the department, the certificate shall be canceled~~
1652 ~~and resold.~~

1653 ~~(b) When a bidder's deposit is forfeited, the tax collector~~
1654 ~~shall retain the deposit and resell the tax certificate.~~

1655 (a)1. ~~If~~ The tax certificate sale has been adjourned, the
1656 tax collector shall readvertise the tax certificate to be
1657 resold. If ~~When~~ the bidder's deposit is forfeited and the
1658 certificate is readvertised, the deposit shall be used to pay
1659 the advertising fees before other costs or charges are imposed.
1660 Any portion of the bidder's forfeit deposit that remains after
1661 advertising and other costs or charges have been paid shall be
1662 deposited by the tax collector into his or her official office
1663 account. If the tax collector fails to require a deposit and tax
1664 certificates are resold, the advertising charges required for
1665 the second sale may ~~shall~~ not be added to the face value of the



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1666 tax certificate.

1667 (b)2. ~~If~~ The tax certificate sale has not been adjourned,
1668 the tax collector shall cancel the previous bid pursuant to s.
1669 197.432(8) (a) and reoffer the certificate for sale ~~add the~~
1670 ~~certificates to be resold to the sale list and continue the sale~~
1671 ~~until all tax certificates are sold.~~

1672 Section 41. Subsection (2) of section 197.442, Florida
1673 Statutes, is amended to read:

1674 197.442 Tax collector not to sell certificates on land on
1675 which taxes have been paid; penalty.—

1676 (2) The office of the tax collector shall be responsible ~~to~~
1677 ~~the publisher~~ for costs of advertising property lands on which
1678 the taxes have been paid, and the office of the property
1679 appraiser shall be responsible ~~to the publisher~~ for the costs of
1680 advertising property lands doubly assessed or assessed in error.

1681 Section 42. Section 197.443, Florida Statutes, is amended
1682 to read:

1683 197.443 Cancellation of ~~void~~ tax certificates; correction
1684 of tax certificates; ~~procedure.~~—

1685 (1) The tax collector shall forward a certificate of error
1686 to the department and enter a memorandum of error upon the list
1687 of certificates sold for taxes if ~~When a tax certificate on~~
1688 ~~lands has been sold for unpaid taxes and:~~

1689 (a) The tax certificate evidencing the sale is void because
1690 the taxes on the property lands have been paid;

1691 (b) The property was ~~lands were~~ not subject to taxation at
1692 the time of the assessment on which they were sold;

1693 (c) The description of the property in the tax certificate
1694 is void or has been corrected or amended;



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1695 (d) An error of commission or omission has occurred which
1696 invalidates the sale;

1697 (e) The circuit court has voided the tax certificate by a
1698 suit to cancel the tax certificate by the holder;

1699 (f) The tax certificate is void for any other reason; or

1700 (g) An error in assessed value has occurred for which the
1701 tax certificate may be corrected.

1702

1703 ~~the tax collector shall forward a certificate of such error to~~
1704 ~~the department and enter upon the list of certificates sold for~~
1705 ~~taxes a memorandum of such error.~~

1706 (2) The department, upon receipt of the such certificate of
1707 error, if satisfied of the correctness of the certificate ~~of~~
1708 ~~error~~ or upon receipt of a court order, shall notify the tax
1709 collector, who shall cancel or correct the certificate. A tax
1710 certificate correction or cancellation that has been ordered by
1711 a court or requested by the tax certificateholder and that does
1712 not result from a change made in the assessed value on a tax
1713 roll certified to the tax collector shall be made by the tax
1714 collector without order from the department.

1715 ~~(3)(2)~~ The holder of a tax certificate who pays, redeems,
1716 or causes to be corrected or to be canceled and surrendered by
1717 any other tax certificates, or who pays any subsequent and
1718 omitted taxes or costs, in connection with the foreclosure of a
1719 tax certificate or tax deed that is, ~~and when such other~~
1720 ~~certificates or such subsequent and omitted taxes are void or~~
1721 ~~corrected for any reason, the person paying, redeeming, or~~
1722 ~~causing to be corrected or to be canceled and surrendered the~~
1723 ~~other tax certificates or paying the other subsequent and~~



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1724 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the
1725 amount paid together with interest calculated monthly from the
1726 date of payment through the day of issuance of the refund at the
1727 rate specified in s. 197.432(11) therefor.

1728 (a) The county officer or taxing or levying authority ~~that,~~
1729 ~~as the case may be, which~~ causes an error that results in the
1730 voiding issuance of a ~~void~~ tax certificate shall be charged for
1731 the costs of advertising incurred in the sale of a new ~~the~~ tax
1732 certificate.

1733 (b) If ~~When~~ the owner of a tax certificate requests that
1734 the certificate be canceled for any reason, or that the amount
1735 of the certificate be amended as a result of payments received
1736 due to an intervening bankruptcy or receivership, but does not
1737 seek a refund, the tax collector shall cancel or amend the tax
1738 certificate and a refund shall not be processed. The tax
1739 collector shall require the owner of the tax certificate to
1740 execute a written statement that he or she is the holder of the
1741 tax certificate, that he or she wishes the certificate to be
1742 canceled or amended, and that a refund is not expected and is
1743 not to be made.

1744 ~~(4)-(3)~~ If ~~When~~ the tax certificate or a tax deed based upon
1745 the certificate is held by an individual, the collector shall ~~at~~
1746 ~~once~~ notify the original purchaser of the certificate or tax
1747 deed or the subsequent holder ~~thereof,~~ if known, that upon the
1748 voluntary surrender of the certificate or deed of release of any
1749 ~~his or her~~ rights under the tax deed, a refund will be made of
1750 the amount received by the governmental units for the
1751 certificate or deed, plus \$1 for the deed of release.

1752 ~~(5)-(4)~~ The refund shall be made in accordance with the



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1753 procedure set forth in s. 197.182, except that the 4-year time
1754 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
1755 not apply to or bar refunds resulting from correction or
1756 cancellation of certificates and release of tax deeds as
1757 authorized in this section ~~herein~~.

1758 Section 43. Section 197.462, Florida Statutes, is amended
1759 to read:

1760 197.462 Transfer of tax certificates held by individuals.—

1761 (1) All tax certificates issued to an individual may be
1762 transferred ~~by endorsement~~ at any time before they are redeemed
1763 or a tax deed is executed ~~thereunder~~.

1764 ~~(2) The official endorsement of a tax certificate by the~~
1765 ~~tax collector with the date and the amount received and its~~
1766 ~~entry on the record of tax certificates sold shall be sufficient~~
1767 ~~evidence of the assignment of it.~~

1768 (2)(3) The tax collector shall record the transfer on the
1769 record of tax certificates sold.

1770 (3)(4) The tax collector shall receive \$2.25 as a service
1771 charge for each transfer ~~endorsement~~.

1772 Section 44. Section 197.472, Florida Statutes, is amended
1773 to read:

1774 197.472 Redemption of tax certificates.—

1775 (1) Any person may redeem a tax certificate ~~or purchase a~~
1776 ~~county-held certificate~~ at any time after the certificate is
1777 issued and before a tax deed is issued or the property is placed
1778 on the list of lands available for sale. The person redeeming ~~or~~
1779 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1780 ~~the county where the land is situated~~ the face amount plus all
1781 interest, costs, and charges. ~~of the certificate or the part~~



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1782 ~~thereof that the part or interest purchased or redeemed bears to~~
1783 ~~the whole. Upon purchase or redemption being made, the person~~
1784 ~~shall pay all taxes, interest, costs, charges, and omitted~~
1785 ~~taxes, if any, as provided by law upon the part or parts of the~~
1786 ~~certificate so purchased or redeemed.~~

1787 (2) When a tax certificate is redeemed and the interest
1788 earned on the tax certificate is less than 5 percent of the face
1789 amount of the certificate, a mandatory minimum interest charge
1790 of an absolute 5 percent shall be levied upon the face value of
1791 the tax certificate. The person redeeming the tax certificate
1792 shall pay the interest rate due on the certificate or the 5-
1793 percent mandatory minimum interest charge, whichever is greater.
1794 This subsection applies to all county-held tax certificates and
1795 all individual tax certificates except those with an interest
1796 rate bid of zero percent.

1797 (3) After an application for a tax deed is filed but before
1798 a tax deed is issued, a person who wishes to redeem the tax
1799 certificates issued against a property must pay all principle,
1800 fees, and interest that would constitute the minimum bid under
1801 s. 197.542 were the tax deed sale held the date of redemption.

1802 (4)~~(3)~~ The tax collector shall receive a fee of \$6.25 for
1803 each tax certificate ~~purchased or~~ redeemed.

1804 (5)~~(4)~~ ~~When only~~ A portion of a certificate may be ~~is being~~
1805 ~~redeemed only if or purchased and~~ such portion can be
1806 ascertained by legal description and the portion to be redeemed
1807 is evidenced by a contract for sale or recorded deed. The tax
1808 collector shall make a written request for apportionment to the
1809 property appraiser and within 15 days ~~after such request~~, the
1810 property appraiser shall furnish the tax collector a certificate



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1811 appportioning the value to that portion sought to be redeemed and
1812 to the remaining land covered by the certificate.

1813 ~~(5) When a tax certificate is purchased or redeemed, the~~
1814 ~~tax collector shall give to the person a receipt and certificate~~
1815 ~~showing the amount paid for the purchase or redemption, a~~
1816 ~~description of the land, and the date, number, and amount of the~~
1817 ~~certificate, certificates, or part of certificate which is~~
1818 ~~purchased or redeemed, which shall be in the form prescribed by~~
1819 ~~the department. If a tax certificate is redeemed in full, the~~
1820 ~~certificate shall be surrendered to the tax collector by the~~
1821 ~~original purchaser and canceled by the tax collector. If only a~~
1822 ~~part is purchased or redeemed, the portion and description of~~
1823 ~~land, with date of purchase or redemption, shall be endorsed on~~
1824 ~~the certificate by the tax collector. The certificate shall be~~
1825 ~~retained by the owner, or the tax collector if the certificate~~
1826 ~~is a county held certificate, subject to the endorsement. The~~
1827 ~~purchase or redemption shall be entered by the tax collector on~~
1828 ~~the record of tax certificates sold.~~

1829 (6) After ~~When~~ a tax certificate is ~~has been~~ purchased or
1830 redeemed, the tax collector shall pay to the owner of the tax
1831 certificate the amount received by the tax collector less the
1832 redemption fee within 15 business days after the date of receipt
1833 of the redemption. If the payment to the tax certificate owner
1834 is not issued within 15 business days, the tax collector shall
1835 pay interest at the rate of 5 percent per annum to the
1836 certificate owner ~~service charges~~. Along with the payment, the
1837 tax collector shall identify the certificates redeemed and the
1838 amount paid for each certificate. However, if the tax collector
1839 pays the certificateholder electronically, the certificates



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1840 redeemed and the amounts paid for each certificate shall be
1841 provided electronically by facsimile or electronic mail within
1842 24 hours after payment.

1843 (7) Nothing in this section shall be deemed to deny any
1844 person the right to ~~purchase or~~ redeem any outstanding tax
1845 certificate in accordance with the law ~~in force when it was~~
1846 ~~issued. However, the provisions of s. 197.573 relating to~~
1847 ~~survival of restrictions and covenants after the issuance of a~~
1848 ~~tax deed are not repealed by this chapter and apply regardless~~
1849 ~~of the manner in which the tax deed was issued.~~

1850 (8) The provisions of subsection (5)-(4) do not apply to
1851 collections relating to fee timeshare real property made
1852 pursuant to the provisions of s. 192.037.

1853 Section 45. Section 197.4725, Florida Statutes, is created
1854 to read:

1855 197.4725 Purchase of county-held tax certificates.-

1856 (1) Any person may purchase a county-held tax certificate
1857 at any time after the tax certificate is issued and before a tax
1858 deed application is made. The person purchasing a county-held
1859 tax certificate shall pay to the tax collector the face amount
1860 plus all interest, costs, and charges or, subject to s.
1861 197.472(4), the part described in the tax certificate.

1862 (2) If a county-held tax certificate is purchased, the
1863 interest earned shall be calculated at 1.5 percent per month, or
1864 a fraction thereof, to the date of purchase.

1865 (3) The tax collector shall receive a fee of \$6.25 for each
1866 county-held tax certificate purchased.

1867 (4) This section does not apply to collections relating to
1868 fee timeshare real property made pursuant to s. 192.037.



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1869 (5) The tax collector may use electronic means to make
1870 known county-held tax certificates that are available for
1871 purchase and to complete the purchase. The tax collector may
1872 charge a reasonable fee for costs incurred in providing such
1873 electronic services.

1874 (6) The purchaser of a county-held tax certificate shall be
1875 issued a new tax certificate with a face value that includes all
1876 sums paid to acquire the certificate from the county, including
1877 accrued interest and charges paid under to this section. The
1878 date the county-held certificate was issued shall be the date
1879 used to determine the date on which an application for tax deed
1880 may be made. The date that the new certificate is purchased is
1881 the date that must be used to calculate the interest or minimum
1882 charge due if the certificate is redeemed.

1883 Section 46. Section 197.473, Florida Statutes, is amended
1884 to read:

1885 197.473 Disposition of unclaimed redemption moneys.-

1886 ~~(1) After~~ Money paid to the tax collector for the
1887 redemption of a tax certificate or a tax deed application that
1888 ~~certificates has been held for 90 days, which money is payable~~
1889 to the holder of a redeemed tax certificate but for which no
1890 claim has been made, or which fails to be presented for payment,
1891 is considered unclaimed as defined in s. 717.113 and shall be
1892 remitted to the state pursuant to s. 717.117, on the first day
1893 ~~of the following quarter the tax collector shall remit such~~
1894 ~~unclaimed moneys to the board of county commissioners, less the~~
1895 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
1896 ~~retained by the tax collector as service charges.~~

1897 ~~(2) Two years after the date the unclaimed redemption~~



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1898 ~~moneys were remitted to the board of county commissioners, all~~
1899 ~~claims to such moneys are forever barred, and such moneys become~~
1900 ~~the property of the county.~~

1901 Section 47. Section 197.482, Florida Statutes, is amended
1902 to read:

1903 197.482 Expiration Limitation upon lien of tax
1904 certificate.-

1905 ~~(1) Seven~~ After the expiration of 7 years after from the
1906 date of issuance of a tax certificate, which is the date of the
1907 first day of the tax certificate sale as advertised under s.
1908 197.432, ~~of a tax certificate~~, if a tax deed has not been
1909 applied for ~~on the property covered by the certificate~~, and no
1910 other administrative or legal proceeding, including a
1911 bankruptcy, has existed of record, the tax certificate is null
1912 and void, ~~and the tax collector shall be canceled.~~ The tax
1913 collector shall note cancel the tax certificate, noting the date
1914 of the cancellation ~~of the tax certificate~~ upon all appropriate
1915 records in his or her office. ~~The tax collector shall complete~~
1916 ~~the cancellation by entering opposite the record of the 7-year-~~
1917 ~~old tax certificate a notation in substantially the following~~
1918 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
1919 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
1920 ~~years from the date of issue.~~ This subsection does not apply to
1921 deferred payment tax certificates.

1922 ~~(2) The provisions and limitations herein prescribed for~~
1923 ~~tax certificates do not apply to tax certificates which were~~
1924 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
1925 ~~1937, commonly known as the "Murphy Act."~~

1926 Section 48. Section 197.492, Florida Statutes, is amended



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1927 to read:

1928 197.492 Errors and insolvencies report list.—On or before
1929 the 60th day after the tax certificate sale is adjourned, the
1930 tax collector shall certify ~~make out a report~~ to the board of
1931 county commissioners a report separately showing the discounts,
1932 errors, double assessments, and insolvencies relating to tax
1933 collections for which credit is to be given, including in every
1934 case except discounts, the names of the parties on whose account
1935 the credit is to be allowed. The report may be submitted in an
1936 electronic format. ~~The board of county commissioners, upon~~
1937 ~~receiving the report, shall examine it; make such investigations~~
1938 ~~as may be necessary; and, if the board discovers that the tax~~
1939 ~~collector has taken credit as an insolvent item any personal~~
1940 ~~property tax due by a solvent taxpayer, charge the amount of~~
1941 ~~taxes represented by such item to the tax collector and not~~
1942 ~~approve the report until the tax collector strikes such item~~
1943 ~~from the record.~~

1944 Section 49. Section 197.502, Florida Statutes, is amended
1945 to read:

1946 197.502 Application for obtaining tax deed by holder of tax
1947 sale certificate; fees.—

1948 (1) The holder of a any tax certificate, other than the
1949 county, at any time after 2 years have elapsed since April 1 of
1950 the year of issuance of the tax certificate and before the
1951 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~
1952 ~~of issuance~~, may file the certificate and an application for a
1953 tax deed with the tax collector of the county where the property
1954 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~
1955 ~~application may be made on the entire parcel of property or any~~



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1956 ~~part thereof which is capable of being readily separated from~~
1957 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
1958 deed application fee of \$75, plus reimbursement for any fee
1959 charged to the tax collector by a vendor for providing an
1960 electronic tax deed application program or service.

1961 (2) A certificateholder, other than the county, may notify
1962 the tax collector at any time of the certificateholder's intent
1963 to make application for tax deed. However, if the tax deed
1964 application will be filed within the month of the earliest date
1965 allowed pursuant to subsection (1), the certificateholder must
1966 provide the tax collector with a notice of intent to make
1967 application no later than 30 days before the date of
1968 application. The tax collector shall notify the
1969 certificateholder of the total amount due or the estimated
1970 amount due, which must include the amount due for redemption or
1971 purchase of all other outstanding tax certificates, plus
1972 interest; any omitted taxes, plus interest; any delinquent
1973 taxes, plus interest; any costs of an electronic tax deed sale;
1974 and current taxes, if due, which cover the land. The tax
1975 collector shall provide this notice at the earliest possible
1976 date but no later than 30 days following the tax collector's
1977 receipt of the certificateholder's notice of intent to make
1978 application. The certificateholder shall pay the total amount
1979 due or the estimated amount due at the time of application. If
1980 the tax collector estimates the costs to redeem the outstanding
1981 certificates, the tax collector must provide a final statement
1982 of the costs within 60 days after receipt of the application.
1983 The applicant shall pay any additional amounts due within 10
1984 days after receipt of a final statement. The tax collector shall



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1985 refund any overpayments with interest at the rate of 5 percent
1986 per annum compounded annually within 10 days after providing the
1987 final statement. Any certificateholder, other than the county,
1988 who makes application for a tax deed shall pay the tax collector
1989 at the time of application all amounts required for redemption
1990 or purchase of all other outstanding tax certificates, plus
1991 interest, any omitted taxes, plus interest, any delinquent
1992 taxes, plus interest, and current taxes, if due, covering the
1993 land.

1994 (3) The county in which ~~where~~ the property lands described
1995 in the certificate is ~~are~~ located shall apply ~~make application~~
1996 for a tax deed on all county-held certificates on property
1997 valued at \$5,000 or more on the property appraiser's most recent
1998 assessment roll, except deferred payment tax certificates, and
1999 may apply for tax deeds ~~make application~~ on those certificates
2000 on property valued at less than \$5,000 on the property
2001 appraiser's most recent assessment roll. The ~~Such~~ application
2002 shall be made 2 years after April 1 of the year of issuance of
2003 the certificates or as soon thereafter as is reasonable. Upon
2004 application ~~for a tax deed~~, the county shall deposit with the
2005 tax collector all applicable costs and fees, but may ~~shall~~ not
2006 deposit any money to cover the redemption of other outstanding
2007 certificates covering the property land. The tax collector may
2008 charge a tax deed application fee of \$75, plus reimbursement for
2009 any fee charged to the tax collector by a vendor for providing
2010 an electronic tax deed application program or service.

2011 (4) The tax collector shall deliver to the clerk of the
2012 circuit court a statement that payment has been made for all
2013 outstanding certificates or, if the certificate is held by the



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2014 county, that all appropriate fees have been deposited, and
2015 stating that the following persons are to be notified prior to
2016 the sale of the property:

2017 (a) Any legal titleholder of record if the address of the
2018 owner appears on the record of conveyance of the property lands
2019 to the owner. However, if the legal titleholder of record is the
2020 same as the person to whom the property was assessed on the tax
2021 roll for the year in which the property was last assessed, then
2022 the notice may ~~only~~ be mailed to the address of the legal
2023 titleholder as it appears on the latest assessment roll.

2024 (b) Any lienholder of record who has recorded a lien
2025 against the property described in the tax certificate if an
2026 address appears on the recorded lien.

2027 (c) Any mortgagee of record if an address appears on the
2028 recorded mortgage.

2029 (d) Any vendee of a recorded contract for deed if an
2030 address appears on the recorded contract or, if the contract is
2031 not recorded, any vendee who has applied to receive notice
2032 pursuant to s. 197.344(1)(c).

2033 (e) Any other lienholder who has applied to the tax
2034 collector to receive notice if an address is supplied to the
2035 collector ~~by such lienholder~~.

2036 (f) Any person to whom the property was assessed on the tax
2037 roll for the year in which the property was last assessed.

2038 (g) Any lienholder of record who has recorded a lien
2039 against a mobile home located on the property described in the
2040 tax certificate if an address appears on the recorded lien and
2041 if the lien is recorded with the clerk of the circuit court in
2042 the county where the mobile home is located.



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2043 (h) Any legal titleholder of record of property that is
2044 contiguous to the property described in the tax certificate, if
2045 ~~when~~ the property described is ~~either~~ submerged land or common
2046 elements of a subdivision, if the address of the titleholder of
2047 contiguous property appears on the record of conveyance of the
2048 property land ~~and to the~~ that legal titleholder. However, if the
2049 legal titleholder of property contiguous to the property
2050 ~~described in the tax certificate~~ is the same as the person to
2051 whom the property described in the tax certificate was assessed
2052 on the tax roll for the year in which the property was last
2053 assessed, the notice may be mailed ~~only~~ to the address of the
2054 legal titleholder as it appears on the latest assessment roll.
2055 As used in this chapter, the term "contiguous" means touching,
2056 meeting, or joining at the surface or border, other than at a
2057 corner or a single point, and not separated by submerged lands.
2058 Submerged lands lying below the ordinary high-water mark which
2059 are sovereignty lands are not part of the upland contiguous
2060 property for purposes of notification.

2061
2062 The statement must be signed by the tax collector or the tax
2063 collector's designee, ~~with the tax collector's seal affixed~~. The
2064 tax collector may purchase a reasonable bond for errors and
2065 omissions of his or her office in making such statement. The
2066 search of the official records must be made by a direct and
2067 inverse search. "Direct" means the index in straight and
2068 continuous alphabetic order by grantor, and "inverse" means the
2069 index in straight and continuous alphabetic order by grantee.

2070 (5) (a) The tax collector may contract with a title company
2071 or an abstract company ~~at a reasonable fee~~ to provide the



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2072 minimum information required in subsection (4), consistent with
2073 rules adopted by the department. If additional information is
2074 required, the tax collector must make a written request to the
2075 title or abstract company stating the additional requirements.
2076 The tax collector may select any title or abstract company,
2077 regardless of its location, as long as the fee is reasonable,
2078 the minimum information is submitted, and the title or abstract
2079 company is authorized to do business in this state. The tax
2080 collector may advertise and accept bids for the title or
2081 abstract company if he or she considers it appropriate to do so.

2082 1. The ownership and encumbrance report must include the ~~be~~
2083 ~~printed or typed on stationery or other paper showing a~~
2084 letterhead of the person, firm, or company that makes the
2085 search, and the signature of the individual ~~person~~ who makes the
2086 search or of an officer of the firm ~~must be attached~~. The tax
2087 collector is not liable for payment to the firm unless these
2088 requirements are met. The report may be submitted to the tax
2089 collector in an electronic format.

2090 2. The tax collector may not accept or pay for any title
2091 search or abstract if ~~no~~ financial responsibility is not assumed
2092 for the search. However, reasonable restrictions as to the
2093 liability or responsibility of the title or abstract company are
2094 acceptable. Notwithstanding s. 627.7843(3), the tax collector
2095 may contract for higher maximum liability limits.

2096 3. In order to establish uniform prices for ownership and
2097 encumbrance reports within the county, the tax collector must
2098 ~~shall~~ ensure that the contract for ownership and encumbrance
2099 reports include all requests for title searches or abstracts for
2100 a given period of time.



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2101 (b) Any fee paid for a ~~any~~ title search or abstract must be
2102 collected at the time of application under subsection (1), and
2103 the amount of the fee must be added to the opening bid.

2104 (c) The clerk shall advertise and administer the sale and
2105 receive such fees for the issuance of the deed and sale of the
2106 property as ~~are~~ provided in s. 28.24.

2107 (6) ~~(a)~~ The opening bid:

2108 (a) On county-held certificates ~~on nonhomestead property~~
2109 shall be the sum of the value of all outstanding certificates
2110 against the property land, plus omitted years' taxes, delinquent
2111 taxes, interest, and all costs and fees paid by the county.

2112 ~~(b) The opening bid~~ On an individual certificate ~~on~~
2113 ~~nonhomestead property shall include~~, in addition to the amount
2114 of money paid to the tax collector by the certificateholder at
2115 the time of application, must include the amount required to
2116 redeem the applicant's tax certificate and all other costs and
2117 fees paid by the applicant, plus all tax certificates that were
2118 sold subsequent to the filing of the tax deed application and
2119 omitted taxes, if any.

2120 ~~(c) The opening bid on property assessed on the latest tax~~
2121 ~~roll as homestead property shall include, in addition to the~~
2122 ~~amount of money required for an opening bid on nonhomestead~~
2123 ~~property, an amount equal to one-half of the latest assessed~~
2124 ~~value of the homestead. Payment of one-half of the assessed~~
2125 ~~value of the homestead property shall not be required if the tax~~
2126 ~~certificate to which the application relates was sold prior to~~
2127 ~~January 1, 1982.~~

2128 (7) On county-held certificates for which there are no
2129 bidders at the public sale, the clerk shall enter the land on a



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2130 list entitled "lands available for taxes" and shall immediately
2131 notify the county commission and all other persons holding
2132 certificates against the property land that the property land is
2133 available. During the first 90 days after the property land is
2134 placed on the list ~~of lands available for taxes~~, the county may
2135 purchase the land for the opening bid or may waive its rights to
2136 purchase the property. Thereafter, any person, the county, or
2137 any other governmental unit may purchase the property land from
2138 the clerk, without further notice or advertising, for the
2139 opening bid, except that if when the county or other
2140 governmental unit is the purchaser for its own use, the board of
2141 county commissioners may cancel omitted years' taxes, as
2142 provided under s. 197.447. If the county does not elect to
2143 purchase the property land, the county must notify each legal
2144 titleholder of property contiguous to the property land
2145 available for taxes, as provided in paragraph (4) (h), before
2146 expiration of the 90-day period. Interest on the opening bid
2147 continues to accrue through the month of sale as prescribed by
2148 s. 197.542.

2149 (8) Taxes may shall not be extended against parcels listed
2150 as lands available for taxes, but in each year the taxes that
2151 would have been due shall be treated as omitted years and added
2152 to the required minimum bid. If any tax certificates exist or if
2153 an application for a tax deed by a person other than the county
2154 is not filed within 7 Three years after the day the land was
2155 offered for public sale, the land shall escheat to the county in
2156 which it is located, free and clear. If the property was placed
2157 on the list of lands available for taxes as a result of a tax
2158 deed application filed by the county and a tax certificate,



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2159 owned by a person other than the county, does not exist on the
2160 property, the property shall escheat 3 years after the day the
2161 property was offered for private sale, free and clear. All tax
2162 certificates, accrued taxes, and liens of any nature against the
2163 property shall be deemed canceled as a matter of law and of no
2164 further legal force and effect, and the clerk shall execute an
2165 escheatment tax deed vesting title in the board of county
2166 commissioners of the county in which the land is located.

2167 (a) When a property escheats to the county under this
2168 subsection, the county is not subject to any liability imposed
2169 by chapter 376 or chapter 403 for preexisting soil or
2170 groundwater contamination due solely to its ownership. However,
2171 this subsection does not affect the rights or liabilities of any
2172 past or future owners of the escheated property and does not
2173 affect the liability of any governmental entity for the results
2174 of its actions that create or exacerbate a pollution source.

2175 (b) The county and the Department of Environmental
2176 Protection may enter into a written agreement for the
2177 performance, funding, and reimbursement of the investigative and
2178 remedial acts necessary for a property that escheats to the
2179 county.

2180 (9) Consolidated applications on more than one tax
2181 certificate are allowed, but a separate statement shall be
2182 issued pursuant to subsection (4), and a separate tax deed shall
2183 be issued pursuant to s. 197.552, for each parcel of property
2184 shown on the tax certificate.

2185 (10) Any fees collected pursuant to this section shall be
2186 refunded to the certificateholder in the event that the tax deed
2187 sale is canceled for any reason.



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2188 (11) For any property acquired under this section by the
2189 county for the express purpose of providing infill housing, the
2190 board of county commissioners may, in accordance with s.
2191 197.447, cancel county-held tax certificates and omitted years'
2192 taxes on such properties. Furthermore, the county may not
2193 transfer a property acquired under this section specifically for
2194 infill housing back to a taxpayer who failed to pay the
2195 delinquent taxes or charges that led to the issuance of the tax
2196 certificate or lien. For purposes of this subsection only, the
2197 term "taxpayer" includes the taxpayer's family or any entity in
2198 which the taxpayer or taxpayer's family has any interest.

2199 Section 50. Section 197.542, Florida Statutes, is amended
2200 to read:

2201 197.542 Sale at public auction.—

2202 (1) Real property ~~The lands~~ advertised for sale to the
2203 highest bidder as a result of an application filed under s.
2204 197.502 shall be sold at public auction by the clerk of the
2205 circuit court, or his or her deputy, of the county where the
2206 property is ~~lands are~~ located on the date, at the time, and at
2207 the location as set forth in the published notice, which must
2208 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
2209 ~~the time and place, the clerk shall read the notice of sale and~~
2210 ~~shall offer the lands described in the notice for sale to the~~
2211 ~~highest bidder for cash at public outcry.~~ The amount required to
2212 redeem the tax certificate, plus the amounts paid by the holder
2213 to the clerk ~~of the circuit court~~ in charges for costs of sale,
2214 redemption of other tax certificates on the same property lands,
2215 and all other costs to the applicant for tax deed, plus interest
2216 ~~thereon~~ at the rate of 1.5 percent per month for the period



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2217 running from the month after the date of application for the
2218 deed through the month of sale and costs incurred for the
2219 service of notice provided for in s. 197.522(2), shall be
2220 ~~considered~~ the bid of the certificateholder for the property. If
2221 tax certificates exist or if delinquent taxes accrued subsequent
2222 to the filing of the tax deed application, the amount required
2223 to redeem such tax certificates or pay such delinquent taxes
2224 shall be included in the minimum bid. ~~However, if the land to be~~
2225 ~~sold is assessed on the latest tax roll as homestead property,~~
2226 ~~the bid of the certificateholder shall be increased to include~~
2227 ~~an amount equal to one-half of the assessed value of the~~
2228 ~~homestead property as required by s. 197.502.~~ If there are no
2229 higher bids, the property ~~land~~ shall be struck off and sold to
2230 the certificateholder, who shall ~~forthwith~~ pay to the clerk any
2231 amounts included in the minimum bid, the documentary stamp tax
2232 and recording fees due. Upon payment, ~~and~~ a tax deed shall
2233 ~~thereupon~~ be issued and recorded by the clerk. The tax deed
2234 applicant shall have the option of placing the property on the
2235 list of lands available for taxes in lieu of paying any
2236 additional sums due as a result of the increased minimum bid,
2237 documentary stamps, or recording fees.

2238 (2) ~~If there are other bids,~~ The certificateholder has
2239 ~~shall have~~ the right to bid as others present may bid, and the
2240 property shall be struck off and sold to the highest bidder. The
2241 high bidder shall post with the clerk a nonrefundable ~~cash~~
2242 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to
2243 be applied to the sale price at the time of full payment. Notice
2244 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the
2245 auction site, and the clerk may require ~~that~~ bidders to show



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2246 their willingness and ability to post the ~~cost~~ deposit. If full
2247 payment of the final bid and of documentary stamp tax and
2248 recording fees is not made within 24 hours, excluding weekends
2249 and legal holidays, the clerk shall cancel all bids, readvertise
2250 the sale as provided in this section, and pay all costs of the
2251 sale from the deposit. Any remaining funds must be applied
2252 toward the opening bid. The clerk may refuse to recognize the
2253 bid of any person who has previously bid and refused, for any
2254 reason, to honor such bid.

2255 (3) If the sale is canceled for any reason, or the buyer
2256 fails to make full payment within the time required, the clerk
2257 shall immediately readvertise the sale to be held within ~~no~~
2258 ~~later than~~ 30 days after the date the sale was canceled. Only
2259 one advertisement is necessary. ~~No further notice is required.~~
2260 The amount of the opening statutory ~~(opening)~~ bid shall be
2261 increased by the cost of advertising, additional clerk's fees as
2262 provided for in s. 28.24(21), and interest as provided for in
2263 subsection (1). This process must be repeated until the property
2264 is sold and the clerk receives full payment or the clerk does
2265 not receive any bids other than the bid of the
2266 certificateholder. The clerk must ~~shall~~ receive full payment
2267 before ~~prior to~~ the issuance of the tax deed.

2268 (4) A tax deed sale may not be canceled without the consent
2269 of the tax deed applicant for any reason in law or equity other
2270 than that the tax deed application has been redeemed, collection
2271 has been stayed by the filing of a bankruptcy petition, an error
2272 has been discovered in the assessment record, or an error has
2273 been demonstrated in the procedure or process used in processing
2274 the tax deed application or setting the sale.



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2275 (5)~~(4)~~ (a) A clerk may conduct electronic tax deed sales in
2276 lieu of public outcry. The clerk must comply with the procedures
2277 provided in this chapter, except that electronic proxy bidding
2278 shall be allowed and the clerk may require bidders to advance
2279 sufficient funds to pay the deposit required by subsection (2).
2280 The clerk shall provide access to the electronic sale by
2281 computer terminals open to the public at a designated location.
2282 A clerk who conducts such electronic sales may receive
2283 electronic deposits and payments related to the sale. The
2284 portion of an advance deposit from a winning bidder required by
2285 subsection (2) shall, upon acceptance of the winning bid, be
2286 subject to the fee under s. 28.24(10).

2287 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~
2288 ~~to~~ restrict or limit the authority of a charter county to
2289 conduct ~~from conducting~~ electronic tax deed sales. In a charter
2290 county where the clerk of the circuit court does not conduct all
2291 electronic sales, the charter county shall be permitted to
2292 receive electronic deposits and payments related to sales it
2293 conducts, as well as to subject the winning bidder to a fee,
2294 consistent with the schedule in s. 28.24(10).

2295 (c) The costs of electronic tax deed sales shall be added
2296 to the charges for the costs of sale under subsection (1) and
2297 paid by the certificateholder when filing an application for a
2298 tax deed.

2299 Section 51. Section 197.522, Florida Statutes, is amended
2300 to read:

2301 197.522 Notice to owner when application for tax deed is
2302 made.—

2303 (1) (a) Except as provided in this section, the clerk of the



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2304 circuit court shall notify, by certified mail with return
2305 receipt requested or by registered mail if the notice is to be
2306 sent outside the continental United States, the persons listed
2307 in the tax collector's statement pursuant to s. 197.502(4) that
2308 an application for a tax deed has been made. Such notice shall
2309 be mailed at least 20 days before ~~prior to~~ the date of sale. If
2310 an ~~ne~~ address is not listed in the tax collector's statement,
2311 then a ~~ne~~ notice is not ~~shall be~~ required.

2312 (b) The clerk shall enclose with every copy mailed a
2313 statement as follows:

2314 WARNING: There are unpaid taxes on property which you own
2315 or in which you have a legal interest. Such property will be
2316 sold at public auction notwithstanding its classification as
2317 homestead property, if applicable. The property will be sold at
2318 public auction on ...(date)... unless the back taxes are paid.
2319 To make payment, or to receive further information, contact the
2320 clerk of court immediately at ...(address)..., ...(telephone
2321 number)....

2322 (c) The clerk shall complete and attach to the affidavit of
2323 the publisher a certificate containing the names and addresses
2324 of those persons notified and the date the notice was mailed.
2325 The certificate shall be signed by the clerk and the clerk's
2326 official seal affixed. The certificate shall be prima facie
2327 evidence of the fact that the notice was mailed. If an ~~ne~~
2328 address is not listed on the tax collector's certification, the
2329 clerk shall execute a certificate to that effect.

2330 (d) The failure of anyone to receive notice as provided
2331 herein shall not affect the validity of the tax deed issued
2332 pursuant to the notice.



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2333 (e) A printed copy of the notice as published in the
2334 newspaper, accompanied by the warning statement described in
2335 paragraph (b), shall be deemed sufficient notice.

2336 (2) (a) In addition to the notice provided in subsection
2337 (1), for property that was not classified as homestead property
2338 on the most recent assessment roll prior to the tax deed
2339 application, the sheriff of the county in which the legal
2340 titleholder resides shall, at least 20 days prior to the date of
2341 sale, notify the legal titleholder of record of the property on
2342 which the tax certificate is outstanding. The original notice
2343 and sufficient copies shall be prepared by the clerk and
2344 provided to the sheriff. Such notice shall be served as
2345 specified in chapter 48; if the sheriff is unable to make
2346 service, he or she shall post a copy of the notice in a
2347 conspicuous place at the legal titleholder's last known address.
2348 The inability of the sheriff to serve notice on the legal
2349 titleholder shall not affect the validity of the tax deed issued
2350 pursuant to the notice. A legal titleholder of record who
2351 resides outside the state may be notified by the clerk as
2352 provided in subsection (1). The notice shall be in substantially
2353 the following form:

2354 WARNING

2355
2356 There are unpaid taxes on the property which you own.
2357 Such property will be sold at public auction
2358 notwithstanding its classification as homestead
2359 property, if applicable. The property will be sold at
2360 public auction on ...(date)... unless the back taxes
2361 are paid. To make arrangements for payment, or to



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2362 receive further information, contact the clerk of
2363 court at ...(address)..., ...(telephone number)....

2364
2365 In addition, if the legal titleholder does not reside in the
2366 county in which the property to be sold is located, a copy of
2367 such notice shall be posted in a conspicuous place on the
2368 property by the sheriff of the county in which the property is
2369 located. However, no posting of notice shall be required if the
2370 property to be sold is classified for assessment purposes,
2371 according to use classifications established by the department,
2372 as nonagricultural acreage or vacant land.

2373 (b) In addition to the notice provided in subsection (1),
2374 for property classified as homestead property on the most recent
2375 assessment roll, the sheriff of the county in which the legal
2376 titleholder resides shall, at least 45 days prior to the date of
2377 sale, provide notice that a tax certificate is outstanding on
2378 such homestead property to the legal titleholder of record. The
2379 original notice and sufficient copies shall be prepared by the
2380 clerk of the circuit court and provided to the sheriff. Such
2381 notice shall be served as provided in chapter 48. If unable to
2382 make service, the sheriff shall post a copy of the notice in a
2383 conspicuous place at the homestead property address. The return
2384 of service shall indicate, in addition to the details of
2385 service, whether the residence exists and whether the residence
2386 appears to be occupied. The inability of the sheriff to serve
2387 notice on the legal titleholder of homestead property subject to
2388 an outstanding tax certificate does not affect the validity of a
2389 tax deed issued on such property pursuant to the notice. The
2390 notice shall be in substantially the following form:



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WARNING

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

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

WARNING

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



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2420 ... (address) ..., ... (telephone number)

2421
2422 Neither the failure of the tax collector to include the list of
2423 contiguous property owners pursuant to s. 197.502(4) (h) in his
2424 or her statement to the clerk nor the failure of the clerk to
2425 mail this notice to any or all of the persons listed in the tax
2426 collector's statement pursuant to s. 197.502(4) (h) shall be a
2427 basis to challenge the validity of the tax deed issued pursuant
2428 to any notice under this section.

2429 (3) ~~Nothing in~~ This chapter does not prohibit a ~~shall be~~
2430 ~~construed to prevent the~~ tax collector, or any other public
2431 official, in his or her discretion from giving additional notice
2432 in any form concerning tax certificates and tax sales beyond the
2433 minimum requirements of this chapter.

2434 Section 52. Section 197.552, Florida Statutes, is amended
2435 to read:

2436 197.552 Tax deeds.—

2437 (1) All tax deeds shall be issued in the name of a county
2438 and must ~~shall~~ be signed by the clerk of the county. The deed
2439 shall be witnessed by two witnesses, the official seal shall be
2440 attached ~~thereto~~, and the deed shall be acknowledged or proven
2441 as other deeds. The charges by the clerk shall be as provided in
2442 s. 28.24. Tax deeds issued to a purchaser of property for
2443 delinquent taxes must be in the form prescribed by the
2444 department. All deeds issued pursuant to this section are prima
2445 facie evidence of the regularity of all proceedings from the
2446 valuation of the property to the issuance of the deed,
2447 inclusive.

2448 (2) (a) Except as specifically provided in this chapter, a



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2449 ~~no~~ right, interest, restriction, or other covenant does not
2450 shall survive the issuance of a tax deed.7

2451 (b)1. Liens that survive the issuance of a tax deed include
2452 except that a lien of record held by a municipal or county
2453 governmental unit or, special district, or community development
2454 district. These surviving liens include tax certificates that
2455 were not incorporated in the tax deed application, if, when such
2456 liens were lien is not satisfied from as of the disbursement of
2457 proceeds of sale under the provisions of s. 197.582, shall
2458 survive the issuance of a tax deed.

2459 2. A code enforcement lien survives only as to the amount
2460 expended by the governmental entity to correct the code
2461 deficiency and the amount of the surviving lien may not include
2462 interest, penalties, fines, or attorney's fees.

2463 (3) A lien surviving the issuance of a tax deed may not
2464 provide a basis to foreclose against the interest of the tax
2465 deed owner unless the owner is reimbursed for the price of
2466 acquiring the tax deed, including recording fees and documentary
2467 stamps, by the holder of the surviving lien or at the time of a
2468 foreclosure sale. If a foreclosure sale results in insufficient
2469 funds to satisfy a surviving lien and reimburse the tax deed
2470 owner, the proceeds of the foreclosure sale shall be distributed
2471 pro rata in recognition of the equal dignity of lien and the tax
2472 deed. The charges by the clerk shall be as provided in s. 28.24.
2473 Tax deeds issued to a purchaser of land for delinquent taxes
2474 shall be in the form prescribed by the department. All deeds
2475 issued pursuant to this section shall be prima facie evidence of
2476 the regularity of all proceedings from the valuation of the
2477 lands to the issuance of the deed, inclusive.



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2478 Section 53. Subsection (2) of section 197.582, Florida
2479 Statutes, is amended to read:
2480 197.582 Disbursement of proceeds of sale.—
2481 (2) If the property is purchased for an amount in excess of
2482 the statutory bid of the certificateholder, the excess shall be
2483 paid over and disbursed by the clerk. ~~If the property purchased~~
2484 ~~is homestead property and the statutory bid includes an amount~~
2485 ~~equal to at least one-half of the assessed value of the~~
2486 ~~homestead, that amount shall be treated as excess and~~
2487 ~~distributed in the same manner.~~ The clerk shall distribute the
2488 excess to the governmental units for the payment of any lien of
2489 record held by a governmental unit against the property,
2490 including any tax certificates not incorporated in the tax deed
2491 application and omitted taxes, if any. ~~If In the event~~ the
2492 excess is not sufficient to pay all of such liens in full, the
2493 excess shall ~~then~~ be paid to each governmental unit pro rata.
2494 If, after all liens ~~of record~~ of the governmental units ~~upon the~~
2495 ~~property~~ are paid in full, there remains a balance of
2496 undistributed funds, the balance ~~of the purchase price~~ shall be
2497 retained by the clerk for the benefit of ~~the~~ persons described
2498 in s. 197.522(1) (a), except those persons described in s.
2499 197.502(4) (h), as their interests may appear. The clerk shall
2500 mail notices to such persons notifying them of the funds held
2501 for their benefit. Any service charges, at the ~~same rate as~~
2502 prescribed in s. 28.24(10), and costs of mailing notices shall
2503 be paid out of the excess balance held by the clerk. Excess
2504 proceeds shall be held and disbursed in the same manner as
2505 unclaimed redemption moneys in s. 197.473. ~~If In the event~~
2506 excess proceeds are not sufficient to cover the service charges



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2507 and mailing costs, the clerk shall receive the total amount of
2508 excess proceeds as a service charge.

2509 Section 54. Section 197.602, Florida Statutes, is amended
2510 to read:

2511 197.602 Reimbursement required in challenges to the
2512 validity of a tax deed ~~Party recovering land must refund taxes~~
2513 ~~paid and interest.-~~

2514 (1) If a party successfully challenges the validity of a
2515 tax deed in an action at law or equity, but the taxes for which
2516 the tax deed was sold were not paid before the tax deed was
2517 issued, the party shall pay to the party against whom the
2518 judgment or decree is entered:

2519 (a) The amount paid for the tax deed and all taxes paid
2520 upon the land, together with 12 percent interest thereon per
2521 year from the date of the issuance of the tax deed;

2522 (b) All legal expenses in obtaining the tax deed, including
2523 publication of notice and clerk's fees for issuing and recording
2524 the tax deed; and

2525 (c) The fair cash value of all maintenance and permanent
2526 improvements made upon the land by the holders under the tax
2527 deed. If, in an action at law or in equity involving the
2528 validity of any tax deed, the court holds that the tax deed was
2529 invalid at the time of its issuance and that title to the land
2530 therein described did not vest in the tax deed holder, then, if
2531 the taxes for which the land was sold and upon which the tax
2532 deed was issued had not been paid prior to issuance of the deed,
2533 the party in whose favor the judgment or decree in the suit is
2534 entered shall pay to the party against whom the judgment or
2535 decree is entered the amount paid for the tax deed and all taxes



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2536 ~~paid upon the land, together with 12 percent interest thereon~~
2537 ~~per year from the date of the issuance of the tax deed and all~~
2538 ~~legal expenses in obtaining the tax deed, including publication~~
2539 ~~of notice and clerk's fees for issuing and recording the tax~~
2540 ~~deed, and also the fair cash value of all permanent improvements~~
2541 ~~made upon the land by the holders under the tax deed.~~

2542 (2) In an action to challenge the validity of a tax deed,
2543 the prevailing party is entitled to all reasonable litigation
2544 expenses including attorney's fees.

2545 (3) The court shall determine the amount of the expenses
2546 for which a party shall be reimbursed. ~~and the fair cash value~~
2547 ~~of improvements shall be ascertained and found upon the trial of~~
2548 ~~the action, and~~ The tax deed holder or anyone holding under the
2549 tax deed has thereunder shall have a prior lien on upon the land
2550 for the payment of the expenses that must be reimbursed to such
2551 persons sums.

2552 Section 55. Section 192.0105, Florida Statutes, is amended
2553 to read

2554 192.0105 Taxpayer rights.—There is created a Florida
2555 Taxpayer's Bill of Rights for property taxes and assessments to
2556 guarantee that the rights, privacy, and property of the
2557 taxpayers of this state are adequately safeguarded and protected
2558 during tax levy, assessment, collection, and enforcement
2559 processes administered under the revenue laws of this state. The
2560 Taxpayer's Bill of Rights compiles, in one document, brief but
2561 comprehensive statements that summarize the rights and
2562 obligations of the property appraisers, tax collectors, clerks
2563 of the court, local governing boards, the Department of Revenue,
2564 and taxpayers. Additional rights afforded to payors of taxes and



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2565 assessments imposed under the revenue laws of this state are
2566 provided in s. 213.015. The rights afforded taxpayers to assure
2567 that their privacy and property are safeguarded and protected
2568 during tax levy, assessment, and collection are available only
2569 insofar as they are implemented in other parts of the Florida
2570 Statutes or rules of the Department of Revenue. The rights so
2571 guaranteed to state taxpayers in the Florida Statutes and the
2572 departmental rules include:

2573 (1) THE RIGHT TO KNOW.—

2574 (a) The right to be sent a mailed notice of proposed
2575 property taxes and proposed or adopted non-ad valorem
2576 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
2577 (13)(a), and 200.069). The notice must also inform the taxpayer
2578 that the final tax bill may contain additional non-ad valorem
2579 assessments (see s. 200.069(10)).

2580 (b) The right to notification of a public hearing on each
2581 taxing authority's tentative budget and proposed millage rate
2582 and advertisement of a public hearing to finalize the budget and
2583 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2584 (c) The right to advertised notice of the amount by which
2585 the tentatively adopted millage rate results in taxes that
2586 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
2587 The right to notification ~~by first-class mail~~ of a comparison of
2588 the amount of the taxes to be levied from the proposed millage
2589 rate under the tentative budget change, compared to the previous
2590 year's taxes, and also compared to the taxes that would be
2591 levied if no budget change is made (see ss. 200.065(2)(b) and
2592 200.069(2), (3), (4), and (8)).

2593 (d) The right that the adopted millage rate will not exceed



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2594 the tentatively adopted millage rate. If the tentative rate
2595 exceeds the proposed rate, each taxpayer shall be mailed notice
2596 comparing his or her taxes under the tentatively adopted millage
2597 rate to the taxes under the previously proposed rate, before a
2598 hearing to finalize the budget and adopt millage (see s.
2599 200.065(2)(d)).

2600 (e) The right to be sent notice by first-class mail of a
2601 non-ad valorem assessment hearing at least 20 days before the
2602 hearing with pertinent information, including the total amount
2603 to be levied against each parcel. All affected property owners
2604 have the right to appear at the hearing and to file written
2605 objections with the local governing board (see s. 197.3632(4)(b)
2606 and (c) and (10)(b)2.b.).

2607 (f) The right of an exemption recipient to be sent a
2608 renewal application for that exemption, the right to a receipt
2609 for homestead exemption claim when filed, and the right to
2610 notice of denial of the exemption (see ss. 196.011(6),
2611 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2612 (g) The right, on property determined not to have been
2613 entitled to homestead exemption in a prior year, to notice of
2614 intent from the property appraiser to record notice of tax lien
2615 and the right to pay tax, penalty, and interest before a tax
2616 lien is recorded for any prior year (see s. 196.161(1)(b)).

2617 (h) The right to be informed during the tax collection
2618 process, including: notice of tax due; notice of back taxes;
2619 notice of late taxes and assessments and consequences of
2620 nonpayment; opportunity to pay estimated taxes and non-ad
2621 valorem assessments when the tax roll will not be certified in
2622 time; notice when interest begins to accrue on delinquent



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2623 provisional taxes; notice of the right to prepay estimated taxes
2624 by installment; a statement of the taxpayer's estimated tax
2625 liability for use in making installment payments; and notice of
2626 right to defer taxes and non-ad valorem assessments on homestead
2627 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
2628 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
2629 193.1145(10)(a), and 197.254(1)). However, a taxpayer is deemed
2630 to have waived the right to know if the taxpayer fails to
2631 provide current contact information to the county property
2632 appraiser and tax collector.

2633 (i) The right to an advertisement in a newspaper listing
2634 names of taxpayers who are delinquent in paying tangible
2635 personal property taxes, with amounts due, and giving notice
2636 that interest is accruing at 18 percent and that, unless taxes
2637 are paid, warrants will be issued, prior to petition made with
2638 the circuit court for an order to seize and sell property (see
2639 s. 197.402(2)).

2640 (j) The right to be sent a ~~mailed~~ notice when a petition
2641 has been filed with the court for an order to seize and sell
2642 property and the right to be mailed notice, and to be served
2643 notice by the sheriff, before the date of sale, that application
2644 for tax deed has been made and property will be sold unless back
2645 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
2646 197.522(1)(a) and (2)).

2647 (k) The right to have certain taxes and special assessments
2648 levied by special districts individually stated on the "Notice
2649 of Proposed Property Taxes and Proposed or Adopted Non-Ad
2650 Valorem Assessments" (see s. 200.069).
2651



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2652 Notwithstanding the right to information contained in this
2653 subsection, under s. 197.122 property owners are held to know
2654 that property taxes are due and payable annually and charges
2655 property owners with a duty to ascertain the amount of current
2656 and delinquent taxes to obtain the necessary information from
2657 the applicable governmental officials.

2658 (2) THE RIGHT TO DUE PROCESS.—

2659 (a) The right to an informal conference with the property
2660 appraiser to present facts the taxpayer considers to support
2661 changing the assessment and to have the property appraiser
2662 present facts supportive of the assessment upon proper request
2663 of any taxpayer who objects to the assessment placed on his or
2664 her property (see s. 194.011(2)).

2665 (b) The right to petition the value adjustment board over
2666 objections to assessments, denial of exemption, denial of
2667 agricultural classification, denial of historic classification,
2668 denial of high-water recharge classification, disapproval of tax
2669 deferral, and any penalties on deferred taxes imposed for
2670 incorrect information willfully filed. Payment of estimated
2671 taxes does not preclude the right of the taxpayer to challenge
2672 his or her assessment (see ss. 194.011(3), 196.011(6) and
2673 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
2674 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2675 (c) The right to file a petition for exemption or
2676 agricultural classification with the value adjustment board when
2677 an application deadline is missed, upon demonstration of
2678 particular extenuating circumstances for filing late (see ss.
2679 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2680 (d) The right to prior notice of the value adjustment



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2681 board's hearing date and the right to the hearing within 4 hours
2682 of scheduled time (see s. 194.032(2)).

2683 (e) The right to notice of date of certification of tax
2684 rolls and receipt of property record card if requested (see ss.
2685 193.122(2) and (3) and 194.032(2)).

2686 (f) The right, in value adjustment board proceedings, to
2687 have all evidence presented and considered at a public hearing
2688 at the scheduled time, to be represented by an attorney or
2689 agent, to have witnesses sworn and cross-examined, and to
2690 examine property appraisers or evaluators employed by the board
2691 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
2692 and 194.035(2)).

2693 (g) The right to be sent ~~mailed~~ a timely written decision
2694 by the value adjustment board containing findings of fact and
2695 conclusions of law and reasons for upholding or overturning the
2696 determination of the property appraiser, and the right to
2697 advertised notice of all board actions, including appropriate
2698 narrative and column descriptions, in brief and nontechnical
2699 language (see ss. 194.034(2) and 194.037(3)).

2700 (h) The right at a public hearing on non-ad valorem
2701 assessments or municipal special assessments to provide written
2702 objections and to provide testimony to the local governing board
2703 (see ss. 197.3632(4)(c) and 170.08).

2704 (i) The right to bring action in circuit court to contest a
2705 tax assessment or appeal value adjustment board decisions to
2706 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
2707 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2708 (3) THE RIGHT TO REDRESS.—

2709 (a) The right to discounts for early payment on all taxes



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2710 and non-ad valorem assessments collected by the tax collector,
2711 except for partial payments as defined in 197.374, the right to
2712 pay installment payments with discounts, and the right to pay
2713 delinquent personal property taxes under a ~~an installment~~
2714 payment program when implemented by the county tax collector
2715 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and
2716 197.4155).

2717 (b) The right, upon filing a challenge in circuit court and
2718 paying taxes admitted in good faith to be owing, to be issued a
2719 receipt and have suspended all procedures for the collection of
2720 taxes until the final disposition of the action (see s.
2721 194.171(3)).

2722 (c) The right to have penalties reduced or waived upon a
2723 showing of good cause when a return is not intentionally filed
2724 late, and the right to pay interest at a reduced rate if the
2725 court finds that the amount of tax owed by the taxpayer is
2726 greater than the amount the taxpayer has in good faith admitted
2727 and paid (see ss. 193.072(4) and 194.192(2)).

2728 (d) The right to a refund when overpayment of taxes has
2729 been made under specified circumstances (see ss. 193.1145(8)(e)
2730 and 197.182(1)).

2731 (e) The right to an extension to file a tangible personal
2732 property tax return upon making proper and timely request (see
2733 s. 193.063).

2734 (f) The right to redeem real property and redeem tax
2735 certificates at any time before full payment for a tax deed is
2736 made to the clerk of the court, including documentary stamps and
2737 recording fees ~~issued~~, and the right to have tax certificates
2738 canceled if sold where taxes had been paid or if other error



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2739 makes it void or correctable. Property owners have the right to
2740 be free from contact by a certificateholder for 2 years after
2741 April 1 of the year the tax certificate is issued (see ss.
2742 197.432(13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and
2743 197.472(1) and (7)).

2744 (g) The right of the taxpayer, property appraiser, tax
2745 collector, or the department, as the prevailing party in a
2746 judicial or administrative action brought or maintained without
2747 the support of justiciable issues of fact or law, to recover all
2748 costs of the administrative or judicial action, including
2749 reasonable attorney's fees, and of the department and the
2750 taxpayer to settle such claims through negotiations (see ss.
2751 57.105 and 57.111).

2752 (4) THE RIGHT TO CONFIDENTIALITY.—

2753 (a) The right to have information kept confidential,
2754 including federal tax information, ad valorem tax returns,
2755 social security numbers, all financial records produced by the
2756 taxpayer, Form DR-219 returns for documentary stamp tax
2757 information, and sworn statements of gross income, copies of
2758 federal income tax returns for the prior year, wage and earnings
2759 statements (W-2 forms), and other documents (see ss. 192.105,
2760 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2761 (b) The right to limiting access to a taxpayer's records by a
2762 property appraiser, the Department of Revenue, and the Auditor
2763 General only to those instances in which it is determined that
2764 such records are necessary to determine either the
2765 classification or the value of taxable nonhomestead property
2766 (see s. 195.027(3)).

2767 Section 56. Paragraph (d) of subsection (3) of section



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2768 194.011, Florida Statutes, is amended to read:

2769 194.011 Assessment notice; objections to assessments.—

2770 (3) A petition to the value adjustment board must be in
2771 substantially the form prescribed by the department.

2772 Notwithstanding s. 195.022, a county officer may not refuse to
2773 accept a form provided by the department for this purpose if the
2774 taxpayer chooses to use it. A petition to the value adjustment
2775 board shall describe the property by parcel number and shall be
2776 filed as follows:

2777 (d) The petition may be filed, as to valuation issues, at
2778 any time during the taxable year on or before the 25th day
2779 following the mailing of notice by the property appraiser as
2780 provided in subsection (1). With respect to an issue involving
2781 the denial of an exemption, an agricultural or high-water
2782 recharge classification application, an application for
2783 classification as historic property used for commercial or
2784 certain nonprofit purposes, or a deferral, the petition must be
2785 filed at any time during the taxable year on or before the 30th
2786 day following the mailing of the notice by the property
2787 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2788 196.193 or notice by the tax collector under s. 197.2425
2789 ~~197.253~~.

2790 Section 57. Subsection (1) of section 194.013, Florida
2791 Statutes, is amended to read:

2792 194.013 Filing fees for petitions; disposition; waiver.—

2793 (1) If so required by resolution of the value adjustment
2794 board, a petition filed pursuant to s. 194.011 shall be
2795 accompanied by a filing fee to be paid to the clerk of the value
2796 adjustment board in an amount determined by the board not to



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2797 exceed \$15 for each separate parcel of property, real or
2798 personal, covered by the petition and subject to appeal.
2799 However, no such filing fee may be required with respect to an
2800 appeal from the disapproval of homestead exemption under s.
2801 196.151 or from the denial of tax deferral under s. 197.2425
2802 ~~197.253~~. Only a single filing fee shall be charged under this
2803 section as to any particular parcel of property despite the
2804 existence of multiple issues and hearings pertaining to such
2805 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
2806 or (f), a single filing fee shall be charged. Such fee shall be
2807 calculated as the cost of the special magistrate for the time
2808 involved in hearing the joint petition and shall not exceed \$5
2809 per parcel. Said fee is to be proportionately paid by affected
2810 parcel owners.

2811 Section 58. Subsection (12) of section 196.011, Florida
2812 Statutes, is amended to read:

2813 196.011 Annual application required for exemption.—

2814 (12) Notwithstanding subsection (1), if ~~when~~ the owner of
2815 property otherwise entitled to a religious exemption from ad
2816 valorem taxation fails to timely file an application for
2817 exemption, and because of a misidentification of property
2818 ownership on the property tax roll the owner is not properly
2819 notified of the tax obligation by the property appraiser and the
2820 tax collector, the owner of the property may file an application
2821 for exemption with the property appraiser. The property
2822 appraiser must consider the application, and if he or she
2823 determines the owner of the property would have been entitled to
2824 the exemption had the property owner timely applied, the
2825 property appraiser must grant the exemption. Any taxes assessed



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2826 on such property shall be canceled, and if paid, refunded. Any
2827 tax certificates outstanding on such property shall be canceled
2828 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2829 Section 59. Section 197.603, Florida Statutes, is created
2830 to read:

2831 197.603 Declaration of legislative findings and intent.—The
2832 Legislature finds that the state has a strong interest in
2833 ensuring due process and public confidence in a uniform, fair,
2834 efficient, and accountable collection of property taxes by
2835 county tax collectors. Therefore, tax collectors shall be
2836 supervised by the Department of Revenue pursuant to s.
2837 195.002(1). Moreover, the Legislature intends that the property
2838 tax collection authorized by this chapter under s. 9(a), Art.
2839 VII of the State Constitution be free from the influence or the
2840 appearance of influence of the local governments who levy
2841 property taxes and receive property tax revenues.

2842 Section 60. Sections 197.202, 197.242, 197.304, 197.3041,
2843 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2844 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2845 197.3077, 197.3078, and 197.3079, Florida Statutes, are
2846 repealed.

2847 Section 61. This act shall take effect July 1, 2010.

2848 ===== T I T L E A M E N D M E N T =====

2849 And the title is amended as follows:

2850 Delete everything before the enacting clause
2851 and insert:

2852 A bill to be entitled
2853 An act relating to tax collections, sales, and liens;
2854 amending s. 95.051, F.S.; tolling the statute of



2855 limitations relating to proceedings involving tax lien
2856 certificates or tax deeds by the period of an
2857 intervening bankruptcy; amending ss. 197.102, 197.122,
2858 197.123, 197.162, 197.172, 197.182, 197.222, 197.2301,
2859 197.322, 197.332, 197.343, 197.344, 197.3635, 197.373,
2860 197.402, 197.403, 197.413, 197.414, 197.4155, 197.416,
2861 197.417, 197.432, 197.4325, 197.442, 197.443, 197.462,
2862 197.472, 197.473, 197.482, 197.492, 197.552, 197.582,
2863 and 197.602, F.S.; revising, updating, and
2864 consolidating provisions of ch. 197, F.S., relating to
2865 definitions, tax collectors, lien of taxes, returns
2866 and assessments, unpaid or omitted taxes, discounts,
2867 interest rates, Department of Revenue
2868 responsibilities, tax bills, judicial sales,
2869 prepayment of taxes, assessment rolls, duties of tax
2870 collectors, tax notices, delinquent taxes,
2871 lienholders, special assessments, non-ad valorem
2872 assessments, tax payments, distribution of taxes,
2873 advertisements of property with delinquent taxes,
2874 attachment, delinquent personal property taxes, sales
2875 of property, tax certificates, tax deeds, tax sales,
2876 and proceedings involving the validity of a tax deed;
2877 amending s. 197.502, F.S.; revising provisions
2878 relating to applications for tax deeds; providing
2879 notice requirements; providing payment requirements;
2880 authorizing the tax collector to charge a fee to cover
2881 the costs to the tax collector for electronic tax deed
2882 programs or services; authorizing the tax collector to
2883 charge the county a fee for tax deed applications;



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2884 deleting opening bid requirements for the sale of tax
2885 deeds on homestead property when the applicant is
2886 holder of a tax certificate; revising conditions for
2887 the escheat of property to a county; amending s.
2888 197.542, F.S.; deleting bid requirements relating to
2889 the purchase of homestead property at public auction;
2890 limiting the circumstances under which a tax deed sale
2891 may be canceled; amending s. 197.522, F.S., providing
2892 notice requirements for the sale of homestead property
2893 due to nonpayment of taxes; creating s. 197.146, F.S.;
2894 authorizing tax collectors to issue certificates of
2895 correction to tax rolls and outstanding delinquent
2896 taxes for uncollectable personal property accounts;
2897 requiring the tax collector to notify the property
2898 appraiser; providing construction; creating ss.
2899 197.2421 and 197.2423, F.S., transferring,
2900 renumbering, and amending ss. 197.253, 197.303, and
2901 197.3071, F.S., and amending ss. 197.243, 197.252,
2902 197.254, 197.262, 197.263, 197.272, 197.282, 197.292,
2903 197.301, and 197.312, F.S.; revising, updating, and
2904 consolidating provisions of ch. 197, F.S., relating to
2905 deferral of tax payments for real property, homestead
2906 property, recreational and commercial working
2907 waterfront property, and affordable rental property;
2908 creating s. 197.4725, F.S.; providing authorization
2909 and requirements for purchase of county-held tax
2910 certificates; specifying required amounts to be paid;
2911 providing for fees; providing for electronic services;
2912 amending s. 192.0105, F.S.; providing conditions under



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2913 which a taxpayer is deemed to have waived a right to
2914 know; providing that the right to a discount for the
2915 early payment of taxes does not apply to certain
2916 partial payments of taxes; clarifying a taxpayer's
2917 right to redeem real property and tax certificates;
2918 clarifying that a property owner may not be contacted
2919 by the holder of a tax certificate for 2 years
2920 following the date the certificate is issued;
2921 providing that s. 197.122, F.S., applies in certain
2922 circumstances; providing for the obligation of the
2923 property owner to obtain certain information;
2924 correcting cross-references; amending ss. 194.011,
2925 194.013, and 196.011, F.S.; correcting cross-
2926 references; creating s. 197.603, F.S.; providing
2927 legislative intent; repealing s. 197.202, F.S.,
2928 relating to destruction of 20-year-old tax receipts;
2929 repealing s. 197.242, F.S., relating to a short title;
2930 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,
2931 197.3044, 197.3045, 197.3046, 197.3047, 197.307,
2932 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2933 197.3077, 197.3078, and 197.3079, F.S., relating to
2934 deferrals of tax payments; providing an effective
2935 date.