

By Senator Altman

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1 A bill to be entitled
 2 An act relating to tax collections, sales, and liens;
 3 amending s. 95.051, F.S.; tolling the statute of
 4 limitations relating to proceedings involving tax lien
 5 certificates or tax deeds by the period of an
 6 intervening bankruptcy; amending ss. 190.025, 197.102,
 7 197.122, 197.123, 197.162, 197.172, 197.182, 197.222,
 8 197.2301, 197.322, 197.332, 197.343, 197.344,
 9 197.3635, 197.373, 197.402, 197.403, 197.413, 197.414,
 10 197.4155, 197.416, 197.417, 197.432, 197.4325,
 11 197.442, 197.443, 197.462, 197.472, 197.473, 197.482,
 12 197.492, 197.552, 197.582, and 197.602, F.S.;

13 revising, updating, and consolidating provisions of
 14 ch. 197, F.S., relating to definitions, tax
 15 collectors, lien of taxes, returns and assessments,
 16 unpaid or omitted taxes, discounts, interest rates,
 17 Department of Revenue responsibilities, tax bills,
 18 judicial sales, prepayment of taxes, assessment rolls,
 19 duties of tax collectors, tax notices, delinquent
 20 taxes, lienholders, special assessments, non-ad
 21 valorem assessments, tax payments, distribution of
 22 taxes, advertisements of property with delinquent
 23 taxes, attachment, delinquent personal property taxes,
 24 sales of property, tax certificates, tax deeds, tax
 25 sales, and proceedings involving the validity of a tax
 26 deed; amending s. 197.502, F.S.; revising provisions
 27 relating to applications for tax deeds; providing
 28 notice requirements; providing payment requirements;
 29 authorizing the tax collector to charge a fee to cover

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30 the costs to the tax collector for electronic tax deed
31 programs or services; authorizing the tax collector to
32 charge the county a fee for tax deed applications;
33 deleting opening bid requirements for the sale of tax
34 deeds on homestead property when the applicant is
35 holder of a tax sale certificate; amending s. 197.542,
36 F.S.; deleting bid requirements relating to the
37 purchase of homestead property at public auction;
38 amending s. 197.522, F.S., providing notice
39 requirements for the sale of homestead property due to
40 nonpayment of taxes; creating s. 197.146, F.S.;

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

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

80
81 Be It Enacted by the Legislature of the State of Florida:

82
83 Section 1. Section 95.051, Florida Statutes, is amended to
84 read:

85 95.051 When limitations tolled.—

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

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

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

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

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

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

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

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

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

106 (i)~~(h)~~ The minority or previously adjudicated incapacity of
107 the person entitled to sue during any period of time in which a
108 parent, guardian, or guardian ad litem does not exist, has an
109 interest adverse to the minor or incapacitated person, or is
110 adjudicated to be incapacitated to sue; except with respect to
111 the statute of limitations for a claim for medical malpractice
112 as provided in s. 95.11. In any event, the action must be begun
113 within 7 years after the act, event, or occurrence giving rise
114 to the cause of action.

115

116 Paragraphs (a)-(c) shall not apply if service of process or

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

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

127 Section 2. Section 190.025, Florida Statutes, is amended to
128 read:

129 190.025 Payment of taxes and redemption of tax liens by the
130 district; sharing in proceeds of tax sale.-

131 (1) The district, within 2 years after the date of a
132 delinquency, shall ~~has the right to:~~

133 (a) Pay any delinquent state, county, district, municipal,
134 or other tax or assessment upon lands located wholly or
135 partially within the boundaries of the district; and

136 (b) ~~To~~ Redeem or purchase any tax sales certificates issued
137 or sold on account of any state, county, district, municipal, or
138 other taxes or assessments upon lands located wholly or
139 partially within the boundaries of the district.

140 (2) Delinquent taxes paid, or tax sales certificates
141 redeemed or purchased, by the district, together with all
142 penalties for the default in payment of the same and all costs
143 in collecting the same and a reasonable attorney's fee, shall
144 constitute a lien in favor of the district of equal dignity with
145 the liens of state and county taxes and other taxes of equal

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146 dignity with state and county taxes upon all the real property
147 against which the taxes were levied. The lien of the district
148 shall ~~may~~ be foreclosed in the manner provided in this act.

149 ~~(3) In any sale of land pursuant to s. 197.542 and~~
150 ~~amendments thereto, the district may certify to the clerk of the~~
151 ~~circuit court of the county holding such sale the amount of~~
152 ~~taxes due to the district upon the lands sought to be sold; and~~
153 ~~the district shall share in the disbursement of the sales~~
154 ~~proceeds in accordance with the provisions of this act and under~~
155 ~~the laws of the state.~~

156 Section 3. Section 197.102, Florida Statutes, is amended to
157 read:

158 197.102 Definitions.—

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

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

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

167 (c)-(2) "Omitted taxes" means those taxes which have not
168 been extended on the tax roll against a parcel of property after
169 the property has been placed upon the list of lands available
170 for taxes pursuant to s. 197.502.

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

174 (e) "Random number generator" means a computational device

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175 that generates a sequence of numbers that lack any pattern and
176 is used to resolve a tie when multiple bidders have bid the same
177 lowest amount by assigning a number to each of the tied bidders
178 and randomly determining which one of those numbers is the
179 winner.

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

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

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

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

196 (2)~~(7)~~ If when a local government uses the method ~~set forth~~
197 in s. 197.3632 to levy, collect, or enforce a non-ad valorem
198 assessment, the following definitions shall apply:

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

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

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204 collection.

205 Section 4. Section 197.122, Florida Statutes, is amended to
206 read:

207 197.122 Lien of taxes; ~~dates;~~ application.-

208 (1) All taxes imposed pursuant to the State Constitution
209 and laws of this state shall be a first lien, superior to all
210 other liens, on any property against which the taxes have been
211 assessed and shall continue in full force from January 1 of the
212 year the taxes were levied until discharged by payment or until
213 barred under chapter 95. If All personal property tax liens, to
214 ~~the extent that~~ the property to which the lien applies cannot be
215 located in the county or ~~to the extent that~~ the sale of the
216 property is insufficient to pay all delinquent taxes, interest,
217 fees, and costs due, a personal property tax lien shall apply ~~be~~
218 ~~liens~~ against all other personal property of the taxpayer in the
219 county. However, a lien ~~such liens~~ against other personal
220 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~
221 has been sold, and is ~~such liens~~ against other personal property
222 ~~shall be~~ subordinate to any valid prior or subsequent liens
223 against such other property. An ~~No~~ act of omission or commission
224 on the part of a ~~any~~ property appraiser, tax collector, board of
225 county commissioners, clerk of the circuit court, or county
226 comptroller, or their deputies or assistants, or newspaper in
227 which an ~~any~~ advertisement of sale may be published does not
228 ~~shall operate to~~ defeat the payment of taxes, interest, fees,
229 and costs due and; ~~but any acts of omission or commission~~ may be
230 corrected at any time by the ~~officer or~~ party responsible ~~for~~
231 ~~them~~ in the same ~~like~~ manner as provided by law for performing
232 acts in the first place. Amounts, ~~and when so corrected,~~ they

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233 shall be considered ~~construed as~~ valid ab initio and do not
234 ~~shall in no way~~ affect ~~any process by law for the enforcement of~~
235 the collection of the any tax. All owners of property are ~~shall~~
236 ~~be~~ held to know that taxes are due and payable annually and are
237 responsible for ~~charged with the duty of~~ ascertaining the amount
238 of current and delinquent taxes and paying them before April 1
239 of the year following the year in which taxes are assessed. A ~~No~~
240 sale or conveyance of real or personal property for nonpayment
241 of taxes may not ~~shall~~ be held invalid except upon proof that:

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

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

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

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

253 (3) A property appraiser shall ~~may also~~ correct a material
254 mistake of fact relating to an essential condition of the
255 subject property to reduce an assessment that ~~if to do so~~
256 requires only the exercise of judgment as to the effect of the
257 mistake of fact on the assessed or taxable value ~~of that mistake~~
258 ~~of fact.~~

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

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262 1. Environmental restrictions, zoning restrictions, or
 263 restrictions on permissible use;

264 2. Acreage;

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

267 4. Access to usable land;

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

271 6. Depreciation of the property that was based on a latent
 272 defect of the property which existed but was not readily
 273 discernible by inspection on January 1, but not depreciation
 274 ~~resulting~~ from any other cause.

275 (b) The material mistake of fact must ~~may~~ be corrected by
 276 the property appraiser, in the same ~~like~~ manner as provided by
 277 law for performing the act in the first place, only within 1
 278 year after the approval of the tax roll pursuant to s. 193.1142.
 279 ~~If, and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab
 280 initio and does not affect ~~in no way affects any process by law~~
 281 ~~for the enforcement of~~ the collection of the any tax. If the
 282 ~~such a~~ correction results in a refund of taxes paid on the basis
 283 of an erroneous assessment included ~~contained~~ on the current
 284 year's tax roll, ~~for years beginning January 1, 1999, or later,~~
 285 the property appraiser, ~~at his or her option,~~ may request that
 286 the department to pass upon the refund request pursuant to s.
 287 197.182 or may submit the correction and refund order directly
 288 to the tax collector ~~for action~~ in accordance with the notice
 289 provisions of s. 197.182(2). Corrections to tax rolls for
 290 previous ~~prior~~ years which ~~would~~ result in refunds must be made

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291 pursuant to s. 197.182.

292 Section 5. Section 197.123, Florida Statutes, is amended to
293 read:

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

301 Section 6. Section 197.146, Florida Statutes, is created to
302 read:

303 197.146 Uncollectable personal property taxes; correction
304 of tax roll.—A tax collector who determines that a tangible
305 personal property account is uncollectable may issue a
306 certificate of correction for the current tax roll and any prior
307 tax rolls. The tax collector shall notify the property appraiser
308 that the account is invalid, and the assessment may not be
309 certified for a future tax roll. An uncollectable account
310 includes, but is not limited to, an account on property that was
311 originally assessed but cannot be found to seize and sell for
312 the payment of taxes and includes other personal property of the
313 owner as identified pursuant to s. 197.413(8) and (9).

314 Section 7. Section 197.162, Florida Statutes, is amended to
315 read:

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

318 (1) For ~~On~~ all taxes assessed on the county tax rolls and
319 collected by the county tax collector, discounts for payments

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320 made before delinquency ~~early payment thereof~~ shall be at the
321 rate of 4 percent in the month of November or at any time within
322 30 days after the mailing of the original tax notice; 3 percent
323 in the following month of December; 2 percent in the following
324 month of January; 1 percent in the following month of February;
325 and zero percent in the following month of March or within 30
326 days prior to the date of delinquency if the date of delinquency
327 is after April 1.

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

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

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

342 Section 8. Subsections (2) and (4) of section 197.172,
343 Florida Statutes, are amended to read:

344 197.172 Interest rate; calculation and minimum.—

345 (2) The maximum rate of interest on a tax certificate is
346 ~~shall be~~ 18 percent per year. ; However, a tax certificate may
347 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory charge as
348 provided by s. 197.472(2) may not be levied during the 60-day

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349 period following ~~of time from~~ the date of delinquency, except
350 for the 3 percent mandatory charge under subsection (1). ~~No tax~~
351 ~~certificate sold before March 23, 1992, shall bear interest nor~~
352 ~~shall the mandatory charge as provided by s. 197.472(2) be~~
353 ~~levied in excess of the interest or charge provided herein,~~
354 ~~except as to those tax certificates upon which the mandatory~~
355 ~~charge as provided by s. 197.472(2) shall have been collected~~
356 ~~and paid.~~

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

361 Section 9. Subsections (1), (2), and (3) of section
362 197.182, Florida Statutes, are amended to read:

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

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

- 370 1. ~~When~~ An overpayment has been made.
- 371 2. ~~When~~ A payment has been made when no tax was due.
- 372 3. ~~When~~ A bona fide controversy exists between the tax
373 collector and the taxpayer as to the liability of the taxpayer
374 for the payment of the tax claimed to be due, the taxpayer pays
375 the amount claimed by the tax collector to be due, and it is
376 finally adjudged by a court of competent jurisdiction that the
377 taxpayer was not liable for the payment of the tax or any part

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378 thereof.

379 4. ~~When~~ A payment has been made in error by a taxpayer to
380 the tax collector due to application of payment to an erroneous
381 parcel or misinformation provided by the property appraiser or
382 tax collector and, if, within 12 24 months after ~~of~~ the date of
383 the erroneous payment and before ~~prior to~~ any transfer of the
384 assessed property to a third party for consideration, the party
385 seeking a refund makes demand for reimbursement of the erroneous
386 payment upon the owner of the property on which the taxes were
387 erroneously paid and reimbursement of the erroneous payment is
388 not received within 45 days after such demand. The demand for
389 reimbursement must ~~shall~~ be sent by certified mail, return
390 receipt requested, and a copy of the demand must ~~thereof shall~~
391 be sent to the tax collector. If the payment was made in error
392 by the taxpayer because of an error in the tax notice sent to
393 the taxpayer, refund must be made as provided in paragraph (d)
394 ~~subparagraph (b)2~~.

395 5. A ~~When~~ any payment is ~~has been~~ made for a tax
396 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or
397 are subsequently determined to be void under s. 197.443.

398 (b)1. ~~These~~ Refunds that have been ordered by a court and
399 ~~these~~ refunds that do not result from changes made in the
400 assessed value on a tax roll certified to the tax collector
401 shall be made directly by the tax collector without order from
402 the department and shall be made from undistributed funds
403 without approval of the various taxing authorities.

404 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be
405 retained by the tax collector unless a written claim for a
406 refund is received from the taxpayer. Overpayments of more than

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407 \$10 ~~over \$5~~ resulting from taxpayer error, if identified
408 ~~determined~~ within 12 months ~~the 4-year period of limitation,~~
409 shall ~~are to~~ be automatically refunded to the taxpayer. Such
410 refunds do not require approval from the department.

411 (d)2. ~~If~~ When a payment has been made in error by a
412 taxpayer ~~to the tax collector~~ because of an error in the tax
413 notice sent to the taxpayer, refund must be made directly by the
414 tax collector and does not require approval from the department.
415 At the request of the taxpayer, the amount paid in error may be
416 applied by the tax collector to the taxes for which the taxpayer
417 is actually liable.

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

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

426 (g) ~~(e)~~ If funds are available from current receipts and,
427 subject to subsection (3), ~~if~~ a refund is approved, the taxpayer
428 shall ~~is entitled to~~ receive a refund within 100 days after a
429 claim for refund is made, unless the tax collector, property
430 appraiser, or department states good cause for remitting the
431 refund after that date. The time periods ~~times~~ stated in this
432 paragraph and paragraphs (h) ~~(f)~~ through (l) ~~(j)~~ are directory
433 and may be extended by a maximum of an additional 60 days if
434 good cause is stated.

435 (h) ~~(f)~~ If the taxpayer contacts the property appraiser

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436 first, the property appraiser shall refer the taxpayer to the
437 tax collector.

438 (i)~~(g)~~ If a correction to the roll by the property
439 appraiser is required as a condition for the refund, the tax
440 collector shall, within 30 days, advise the property appraiser
441 of the taxpayer's application for a refund and forward the
442 application to the property appraiser.

443 (j)~~(h)~~ The property appraiser has 30 days after receipt of
444 the form from the tax collector to correct the roll if a
445 correction is permissible by law. Within ~~After~~ the 30-day period
446 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax
447 collector in writing of whether ~~or not~~ the roll has been
448 corrected and state, ~~stating~~ the reasons why the roll was
449 corrected or not corrected.

450 (k)~~(i)~~ If the refund requires ~~is not one that can be~~
451 ~~directly acted upon by the tax collector, for which an order~~
452 ~~from the department is required~~, the tax collector shall forward
453 the claim for refund to the department upon receipt of the
454 correction from the property appraiser or 30 days after the
455 claim for refund, whichever occurs first. This provision does
456 not apply to corrections resulting in refunds of less than
457 \$2,500 ~~\$400~~, which the tax collector shall make directly,
458 without order from the department, ~~and~~ from undistributed funds,
459 ~~and may make~~ without approval of the various taxing authorities.

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

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465 (m) ~~(k)~~ Subject to and after meeting the requirements of s.
466 194.171 and this section, an action to contest a denial of
467 refund must ~~may not~~ be brought within ~~later than~~ 60 days after
468 the date the tax collector mails ~~issues~~ the denial to the
469 taxpayer, ~~which notice must be sent by certified mail, or 4~~
470 ~~years after January 1 of the year for which the taxes were paid,~~
471 ~~whichever is later.~~

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

475 (2) ~~(a)~~ If ~~When~~ the department orders a refund, the
476 department ~~it~~ shall forward a copy of its order to the tax
477 collector who shall ~~then~~ determine the pro rata share due by
478 each taxing authority. The tax collector shall make the refund
479 from undistributed funds held for that taxing authority and
480 shall identify such refund as a reduction in the next
481 distribution. If the undistributed funds are not sufficient for
482 the refund, the tax collector shall notify the taxing authority
483 of the shortfall. The taxing authority shall: ~~and certify to the~~
484 ~~county, the district school board, each municipality, and the~~
485 ~~governing body of each taxing district, their pro rata shares of~~
486 ~~such refund, the reason for the refund, and the date the refund~~
487 ~~was ordered by the department.~~

488 ~~(b) The board of county commissioners, the district school~~
489 ~~board, each municipality, and the governing body of each taxing~~
490 ~~district shall comply with the order of the department in the~~
491 ~~following manner:~~

492 1. ~~Authorize the tax collector to make refund from~~
493 ~~undistributed funds held for that taxing authority by the tax~~

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494 collector;

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

498 (b)3. Notify the tax collector that the taxing authority
499 does not have funds currently available and provide for the
500 payment of the refund in its budget for the next ensuing year
501 ~~funds for the payment of the refund.~~

502 (3) A refund ordered by the department pursuant to this
503 section shall be made by the tax collector in one aggregate
504 amount composed of all the pro rata shares of the several taxing
505 authorities concerned, except that a partial refund is allowed
506 if when one or more of the taxing authorities concerned do not
507 have funds currently available to pay their pro rata shares of
508 the refund and this would cause an unreasonable delay in the
509 total refund. A statement by the tax collector explaining the
510 refund shall accompany the refund payment. If When taxes become
511 delinquent as a result of a refund pursuant to subparagraph
512 (1) (a)4. or paragraph (1) (d) subparagraph (1) (b)2., the tax
513 collector shall notify the property owner that the taxes have
514 become delinquent and that a tax certificate will be sold if the
515 taxes are not paid within 30 days after the date of delinquency.

516 Section 10. Subsections (1), (3), and (5) of section
517 197.222, Florida Statutes, are amended to read:

518 197.222 Prepayment of estimated tax by installment method.—

519 (1) Taxes collected pursuant to this chapter may be prepaid
520 in installments as provided in this section. A taxpayer may
521 elect to prepay by installments for each tax notice for with
522 taxes estimated to be more than \$100. A taxpayer who elects to

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523 prepay ~~taxes~~ shall make payments based upon an estimated tax
524 equal to the actual taxes levied upon the subject property in
525 the prior year. To prepay by installments, the ~~Such~~ taxpayer
526 must ~~shall~~ complete and file an application for each tax notice
527 ~~to prepay such taxes by installment with the tax collector on or~~
528 before April 30 ~~prior to May 1~~ of the year in which the taxpayer
529 elects to prepay the taxes ~~in installments pursuant to this~~
530 ~~section. The application shall be made on forms supplied by the~~
531 ~~department and provided to the taxpayer by the tax collector.~~
532 After submission of an initial application, a taxpayer is ~~shall~~
533 ~~be~~ required to submit additional annual applications as long
534 as he or she continues to elect to prepay taxes in installments
535 ~~pursuant to this section.~~ However, if in any year the taxpayer
536 does not so elect, reapplication is ~~shall be~~ required for a
537 subsequent election ~~to do so~~. Installment payments shall be made
538 according to the following schedule:

539 (a) The first payment of one-quarter of the total amount of
540 estimated taxes due must ~~shall~~ be made by ~~not later than~~ June 30
541 of the year in which the taxes are assessed. A 6-percent
542 discount applied against the amount of the installment shall be
543 granted for such payment. The tax collector may accept a late
544 payment of the first installment through July 31, and the ~~under~~
545 ~~this paragraph within 30 days after June 30;~~ such late payment
546 must be accompanied by a penalty of 5 percent of the amount of
547 the installment due.

548 (b) The second payment of one-quarter of the total amount
549 of estimated taxes must ~~due shall~~ be made by ~~not later than~~
550 September 30 of the year in which the taxes are assessed. A 4.5-
551 percent discount applied against the amount of the installment

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552 shall be granted for such payment.

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

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

565 (e) If ~~For purposes of this section,~~ when an installment
566 due date falls on a Saturday, Sunday, or legal holiday, the due
567 date for the installment is ~~shall be~~ the next working day, if
568 the installment payment is delivered to a designated collection
569 office of the tax collector. Taxpayers making such payment shall
570 be entitled to the applicable discount rate authorized in this
571 section.

572 (3) Upon receiving a taxpayer's application for
573 participation in the prepayment installment plan, and ~~the tax~~
574 ~~collector shall mail to the taxpayer a statement of the~~
575 ~~taxpayer's estimated tax liability which shall be equal to the~~
576 ~~actual taxes levied on the subject property in the preceding~~
577 ~~year; such statement shall indicate the amount of each quarterly~~
578 ~~installment after application of the discount rates provided in~~
579 ~~this section, and a payment schedule, based upon the schedule~~
580 ~~provided in this section and furnished by the department. for~~

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581 those taxpayers who participated in the prepayment installment
582 plan ~~for~~ the previous year and who are not required to reapply,
583 the tax collector shall send, in the same manner as described in
584 s. 197.322(3), a quarterly statement with the discount rates
585 provided in this section according to the payment schedule
586 provided by the department ~~the statement shall be mailed by June~~
587 ~~1. During the first month that the tax roll is open for payment~~
588 ~~of taxes, the tax collector shall mail to the taxpayer a~~
589 ~~statement which shows the amount of the remaining installment~~
590 ~~payments to be made after application of the discount rates~~
591 ~~provided in this section.~~ The postage or cost of electronic
592 mailing shall be paid out of the general fund of the county,
593 upon statement thereof by the tax collector.

594 (5) Notice of the right to prepay taxes pursuant to this
595 section shall be provided with the notice of taxes. The ~~Such~~
596 notice shall inform the taxpayer of the right to prepay taxes in
597 installments, and that application forms can be obtained from
598 the tax collector, and ~~shall state~~ that reapplication is not
599 necessary if the taxpayer participated in the prepayment
600 installment plan for the previous year. The application forms
601 shall be provided ~~by the department and shall be mailed~~ by the
602 tax collector to those taxpayers requesting an application.

603 Section 11. Subsections (3) and (9) of section 197.2301,
604 Florida Statutes, are amended to read:

605 197.2301 Payment of taxes prior to certified roll
606 procedure.—

607 (3) Immediately upon receipt of the property appraiser's
608 certification under subsection (2), the tax collector shall
609 publish a notice ~~cause to be published~~ in a newspaper of general

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610 circulation in the county ~~and shall prominently post at the~~
611 ~~courthouse door a notice~~ that the tax roll will not be certified
612 for collection before ~~prior to~~ January 1 and that payments of
613 estimated taxes may be made ~~will be allowed~~ by ~~these~~ taxpayers
614 who submit ~~tender~~ payment to the collector on or before December
615 31.

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

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

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

627 Section 12. Section 197.2421, Florida Statutes, is created
628 to read:

629 197.2421 Property tax deferral.-

630 (1) If a property owner applies for a property tax deferral
631 and meets the criteria established in this chapter, the tax
632 collector shall approve the deferral of such ad valorem taxes
633 and non-ad valorem assessments as is allowed under this chapter.

634 (2) Authorized property tax deferral programs are:

635 (a) Homestead tax deferral.

636 (b) Recreational and commercial working waterfront
637 deferral.

638 (c) Affordable rental housing deferral.

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639 (3) Ad valorem taxes, non-ad valorem assessments, and
640 interest deferred pursuant to this chapter shall constitute a
641 prior lien and shall attach to the property in the same manner
642 as other tax liens. Deferred taxes, assessments, and interest,
643 however, shall be due, payable, and delinquent as provided in
644 this chapter.

645 Section 13. Section 197.2423, Florida Statutes, is created
646 to read:

647 197.2423 Application for property tax deferral;
648 determination of approval or denial by tax collector.-

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

653 (2) Each applicant shall demonstrate compliance with the
654 requirements of this section.

655 (3) The application for deferral shall be made upon a form
656 provided by the tax collector. The tax collector may require the
657 applicant to submit other evidence and documentation deemed
658 necessary in considering the application. The application form
659 shall advise the applicant:

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

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

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

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

666 (4) Each application shall include a list of all
667 outstanding liens on the property and the current value of each

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668 lien.

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

674 (6) The tax collector shall consider each annual
675 application for a tax deferral within 45 days after the
676 application is filed or as soon as practicable thereafter. The
677 tax collector shall exercise reasonable discretion based upon
678 applicable information available under this section. A tax
679 collector who finds that the applicant is entitled to the tax
680 deferral shall approve the application and maintain the deferral
681 records until the tax lien is satisfied.

682 (7) For approved deferrals, the date used in determining
683 taxes due, net of discounts for early payment as provided in s.
684 197.162, is the date the tax collector received the application
685 for tax deferral.

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

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

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

693 (b) The primary mortgage financing on the property is for
694 an amount that exceeds 70 percent of the just value of the
695 property.

696 (10) A tax collector who finds that the applicant is not

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697 entitled to the deferral shall send a notice of disapproval
698 within 45 days after the date the application is filed, citing
699 the reason for disapproval. The original notice of disapproval
700 shall be sent to the applicant and shall advise the applicant of
701 the right to appeal the decision to the value adjustment board
702 and shall inform the applicant of the procedure for filing such
703 an appeal.

704 Section 14. Section 197.253, Florida Statutes, is
705 transferred, renumbered as section 197.2425, Florida Statutes,
706 and amended to read:

707 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral;
708 application.—An appeal of a denied tax deferral must be made by
709 the property owner

710 ~~(1) The application for deferral shall be made upon a form~~
711 ~~prescribed by the department and furnished by the county tax~~
712 ~~collector. The application form shall be signed upon oath by the~~
713 ~~applicant before an officer authorized by the state to~~
714 ~~administer oaths. The tax collector may, in his or her~~
715 ~~discretion, require the applicant to submit such other evidence~~
716 ~~and documentation as deemed necessary by the tax collector in~~
717 ~~considering the application. The application form shall advise~~
718 ~~the applicant of the manner in which interest is computed. Each~~
719 ~~application form shall contain an explanation of the conditions~~
720 ~~to be met for approval and the conditions under which deferred~~
721 ~~taxes and interest become due, payable, and delinquent. Each~~
722 ~~application shall clearly state that all deferrals pursuant to~~
723 ~~this act shall constitute a lien on the applicant's homestead.~~

724 ~~(2) (a) The tax collector shall consider each annual~~
725 ~~application for homestead tax deferral within 30 days of the day~~

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726 ~~the application is filed or as soon as practicable thereafter. A~~
727 ~~tax collector who finds that the applicant is entitled to the~~
728 ~~tax deferral shall approve the application and file the~~
729 ~~application in the permanent records. A tax collector who finds~~
730 ~~the applicant is not entitled to the deferral shall send a~~
731 ~~notice of disapproval within 30 days of the filing of the~~
732 ~~application, giving reasons therefor to the applicant, either by~~
733 ~~personal delivery or by registered mail to the mailing address~~
734 ~~given by the applicant and shall make return in the manner in~~
735 ~~which such notice was served upon the applicant upon the~~
736 ~~original notice thereof and file among the permanent records of~~
737 ~~the tax collector's office. The original notice of disapproval~~
738 ~~sent to the applicant shall advise the applicant of the right to~~
739 ~~appeal the decision of the tax collector to the value adjustment~~
740 ~~board and shall inform the applicant of the procedure for filing~~
741 ~~such an appeal.~~

742 ~~(b) Appeals of the decision of the tax collector to the~~
743 ~~value adjustment board shall be in writing on a form prescribed~~
744 ~~by the department and furnished by the tax collector. The ~~Such~~~~
745 ~~appeal must ~~shall~~ be filed with the value adjustment board~~
746 ~~within 30 ~~20~~ days after the applicant's receipt of the notice of~~
747 ~~disapproval. The value adjustment board shall review the~~
748 ~~application and the evidence presented to the tax collector upon~~
749 ~~which the applicant based his or her claim for tax deferral and,~~
750 ~~at the election of the applicant, shall hear the applicant in~~
751 ~~person, or by agent on the applicant's behalf, on his or her~~
752 ~~right to homestead ~~homestead~~ tax deferral. The value adjustment board~~
753 ~~shall reverse the decision of the tax collector and grant a~~
754 ~~homestead tax deferral to the applicant, if in its judgment the~~

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755 applicant is entitled to the tax deferral thereto, or shall
756 affirm the decision of the tax collector. An ~~Such~~ action by ~~of~~
757 the value adjustment board is ~~shall be~~ final unless the
758 applicant or tax collector files a de novo proceeding for a
759 declaratory judgment or other appropriate proceeding in the
760 circuit court of the county in which the property is located ~~or~~
761 ~~either lienholder~~, within 15 days after ~~from~~ the date of the
762 decision ~~disapproval of the application by the board~~, files in
763 the circuit court of the county in which the property is
764 located, a proceeding for a declaratory judgment or other
765 appropriate proceeding.

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

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

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

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

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

783 Section 15. Section 197.243, Florida Statutes, is amended

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784 to read:

785 197.243 Definitions relating to homestead property tax
786 deferral ~~Act.~~—

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

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

794 Section 16. Section 197.252, Florida Statutes, is amended
795 to read:

796 197.252 Homestead tax deferral.—

797 (1) Any person who is entitled to claim homestead tax
798 exemption under ~~the provisions of s. 196.031(1)~~ may apply elect
799 to defer payment of a portion of the combined total of the ad
800 valorem taxes, and any non-ad valorem assessments, and interest
801 ~~which would be covered by a tax certificate sold under this~~
802 ~~chapter levied on that person's homestead by filing an annual~~
803 ~~application for tax deferral with the county tax collector on or~~
804 ~~before January 31 following the year in which the taxes and non-~~
805 ~~ad valorem assessments are assessed.~~ Any applicant who is
806 entitled to receive the homestead tax exemption but has waived
807 it for any reason shall furnish, ~~with the application for tax~~
808 ~~deferral,~~ a certificate of eligibility to receive the exemption.
809 Such certificate shall be prepared by the county property
810 appraiser upon request of the taxpayer. ~~It shall be the burden~~
811 ~~of each applicant to affirmatively demonstrate compliance with~~
812 ~~the requirements of this section.~~

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

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

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

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

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

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

832 ~~(b) If the applicant is 65 years of age or older, approval~~
833 ~~of the application shall defer that portion of the ad valorem~~
834 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~
835 ~~the applicant's household income for the prior calendar year. If~~
836 ~~any applicant's household income for the prior calendar year is~~
837 ~~less than \$10,000, or is less than the amount of the household~~
838 ~~income designated for the additional homestead exemption~~
839 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~
840 ~~older, approval of the application shall defer the ad valorem~~
841 ~~taxes plus non-ad valorem assessments in their entirety.~~

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842 (b)~~(e)~~ The household income of an applicant who applies for
843 a tax deferral before the end of the calendar year in which the
844 taxes and non-ad valorem assessments are assessed shall be for
845 the current year, adjusted to reflect estimated income for the
846 full calendar year period. The estimate of a full year's
847 household income shall be made by multiplying the household
848 income received to the date of application by a fraction, the
849 numerator being 365 and the denominator being the number of days
850 expired in the calendar year to the date of application.

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

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

859 ~~(b) If the primary mortgage financing on the homestead is~~
860 ~~for an amount which exceeds 70 percent of the assessed value of~~
861 ~~the homestead.~~

862 ~~(4) The amount of taxes, non-ad valorem assessments, and~~
863 ~~interest deferred under this act shall accrue interest at a rate~~
864 ~~equal to the semiannually compounded rate of one half of 1~~
865 ~~percent plus the average yield to maturity of the long-term~~
866 ~~fixed-income portion of the Florida Retirement System~~
867 ~~investments as of the end of the quarter preceding the date of~~
868 ~~the sale of the deferred payment tax certificates; however, the~~
869 ~~interest rate may not exceed 7 percent.~~

870 ~~(5) The taxes, non-ad valorem assessments, and interest~~

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871 ~~deferred pursuant to this act shall constitute a prior lien and~~
872 ~~shall attach as of the date and in the same manner and be~~
873 ~~collected as other liens for taxes, as provided for under this~~
874 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~
875 ~~and interest shall only be due, payable, and delinquent as~~
876 ~~provided in this act.~~

877 Section 17. Section 197.303, Florida Statutes, is
878 transferred, renumbered as section 197.2524, Florida Statutes,
879 and amended to read:

880 197.2524 ~~197.303~~ ~~Ad valorem~~ Tax deferral for recreational
881 and commercial working waterfront properties and affordable
882 rental housing property.-

883 (1) This section applies to: ~~The board of county~~
884 ~~commissioners of any county or the governing authority of any~~
885 ~~municipality may adopt an ordinance to allow for ad valorem tax~~
886 ~~deferrals for~~

887 (a) Recreational and commercial working waterfront
888 properties if the owners are engaging in the operation,
889 rehabilitation, or renovation of such properties in accordance
890 with guidelines established in this section.

891 (b) Affordable rental housing, if the owners are engaging
892 in the operation, rehabilitation, or renovation of such
893 properties in accordance with the guidelines provided in part VI
894 of chapter 420.

895 (2) The board of county commissioners of any county or the
896 governing authority of a the municipality may adopt an by
897 ordinance to may authorize the deferral of ad valorem taxation
898 and non-ad valorem assessments for ~~recreational and commercial~~
899 ~~working waterfront~~ properties described in subsection (1).

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900 (3) The ordinance shall designate the percentage or amount
901 of the deferral and the type and location of the working
902 waterfront property and, ~~including the type of public lodging~~
903 ~~establishments, for which deferrals may be granted, which may~~
904 ~~include any property meeting the provisions of s. 342.07(2),~~
905 ~~which property may require the property be further required to~~
906 be located within a particular geographic area or areas of the
907 county or municipality. For property defined in s. 342.07(2) as
908 "recreational and commercial working waterfront," the ordinance
909 may specify the type of public lodging establishments that
910 qualify.

911 (4) The ordinance must specify that such deferrals apply
912 only to taxes or assessments levied by the unit of government
913 granting the deferral. However, a deferral may not be granted
914 for the deferrals do not apply, however, to taxes or non-ad
915 ~~valorem~~ ~~assessments defined in s. 197.3632(1)(d) levied for the~~
916 payment of bonds or for ~~to~~ taxes authorized by a vote of the
917 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
918 Constitution.

919 (5) The ordinance must specify that any deferral granted
920 remains in effect regardless of any change in the authority of
921 the county or municipality to grant the deferral. In order to
922 retain the deferral, ~~however,~~ the use and ownership of the
923 property ~~as a working waterfront~~ must remain as it was when the
924 deferral was granted for ~~be maintained over~~ the period in ~~for~~
925 which the deferral remains ~~is granted.~~

926 (6) (a) If an application for deferral is granted on
927 property that is located in a community redevelopment area, the
928 amount of taxes eligible for deferral shall be limited ~~reduced,~~

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929 as provided for in paragraph (b), if:

930 1. The community redevelopment agency has previously issued
931 instruments of indebtedness that are secured by increment
932 revenues on deposit in the community redevelopment trust fund;
933 and

934 2. Those instruments of indebtedness are associated with
935 the real property applying for the deferral.

936 (b) If ~~the provisions of~~ paragraph (a) applies apply, the
937 ~~tax~~ deferral may shall not apply only to the an amount of taxes
938 in excess of equal to the amount that must be deposited into the
939 community redevelopment trust fund by the entity granting the
940 deferral based upon the taxable value of the property upon which
941 the deferral is being granted. Once all instruments of
942 indebtedness that existed at the time the deferral was
943 originally granted are no longer outstanding or have otherwise
944 been defeased, ~~the provisions of~~ this paragraph shall no longer
945 apply.

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

952 (d) The tax collector shall notify a community
953 redevelopment agency of any tax deferral that has been granted
954 on property located within the community redevelopment area of
955 that agency.

956 (e) Issuance of debt obligation after the date a deferral
957 has been granted shall not reduce the amount of taxes eligible

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958 for deferral.

959 Section 18. Section 197.3071, Florida Statutes, is
960 transferred, renumbered as section 197.2526, Florida Statutes,
961 and amended to read:

962 197.2526 ~~197.3071~~ Eligibility for tax deferral for
963 affordable rental housing property.—The tax deferral authorized
964 by s. 197.2524 ~~this section~~ is applicable only on a pro rata
965 basis to the ad valorem taxes levied on residential units within
966 a property which meet the following conditions:

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

971 (2) Units that are occupied by extremely-low-income
972 persons, very-low-income persons, low-income persons, or
973 moderate-income persons as these terms are defined in s.
974 420.0004.

975 Section 19. Section 197.254, Florida Statutes, is amended
976 to read:

977 197.254 Annual notification to taxpayer.—

978 (1) The tax collector shall notify the taxpayer of each
979 parcel appearing on the real property assessment roll of the
980 right to defer payment of taxes and non-ad valorem assessments
981 and interest. ~~pursuant to ss. 197.242-197.312. Such notice shall~~
982 ~~be printed on the back of envelopes used for mailing the notice~~
983 ~~of taxes provided for by s. 197.322(3). Such notice of the right~~
984 ~~to defer payment of taxes and non-ad valorem assessments shall~~
985 ~~read:~~

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~~NOTICE TO TAXPAYERS ENTITLED
TO HOMESTEAD EXEMPTION~~

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

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

Section 20. Section 197.262, Florida Statutes, is amended to read:

197.262 Deferred payment tax certificates.-

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

(2) The certificates so held by the county shall bear interest at a rate equal to the semiannually compounded rate of 0.5 percent plus the average yield to maturity of the long-term fixed-income portion of the Florida Retirement System investments as of the end of the quarter preceding the date of the sale of the deferred payment tax certificates. + However, the

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1016 interest rate may not exceed 7 ~~9.5~~ percent.

1017 Section 21. Section 197.263, Florida Statutes, is amended
1018 to read:

1019 197.263 Change in ownership or use of property.—

1020 (1) If ~~In the event that~~ there is a change in use or
1021 ownership of tax-deferred property such that the owner is no
1022 longer eligible for the tax deferral granted ~~entitled to claim~~
1023 ~~homestead exemption for such property pursuant to s. 196.031(1),~~
1024 or the owner ~~such person~~ fails to maintain the required fire and
1025 extended insurance coverage, the total amount of deferred taxes
1026 and interest for all ~~previous~~ years shall be due and payable
1027 November 1 of the year in which the change ~~in use~~ occurs or on
1028 the date failure to maintain insurance occurs. Payment ~~and~~ shall
1029 be delinquent on April 1 of the year following the year in which
1030 the change in use or failure to maintain insurance occurs.

1031 However, if the change in ownership is to a surviving spouse and
1032 the spouse is eligible to maintain the tax deferral on such
1033 property, the surviving spouse may continue the deferment of
1034 previously deferred taxes and interest pursuant to this chapter.

1035 ~~(2) In the event that there is a change in ownership of~~
1036 ~~tax-deferred property, the total amount of deferred taxes and~~
1037 ~~interest for all previous years shall be due and payable on the~~
1038 ~~date the change in ownership takes place and shall be delinquent~~
1039 ~~on April 1 following said date. When, however, the change in~~
1040 ~~ownership is to a surviving spouse and such spouse is eligible~~
1041 ~~to claim homestead exemption on such property pursuant to s.~~
1042 ~~196.031(1), such surviving spouse may continue the deferment of~~
1043 ~~previously deferred taxes and interest pursuant to the~~
1044 ~~provisions of this act.~~

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1045 (2)~~(3)~~ Whenever the property appraiser discovers that there
1046 has been a change in the ownership or use of property which has
1047 been granted a tax deferral, the property appraiser shall notify
1048 the tax collector in writing of the date such change occurs, and
1049 the tax collector shall collect any taxes, assessments, and
1050 interest due ~~or delinquent~~.

1051 (3)~~(4)~~ During any year in which the total amount of
1052 deferred taxes, interest, and all other unsatisfied liens on the
1053 homestead exceeds 85 percent of the just assessed value of the
1054 homestead, the tax collector shall ~~immediately~~ notify the owner
1055 ~~of the property on which taxes and interest have been deferred~~
1056 that the portion of taxes and interest which exceeds 85 percent
1057 of the assessed value of the homestead shall be due and payable
1058 within 30 days after ~~of receipt of~~ the notice is sent. Failure
1059 to pay the amount due shall cause the total amount of deferred
1060 taxes and interest to become delinquent.

1061 (4)~~(5)~~ Each year, upon notification, each owner of property
1062 on which taxes and interest have been deferred shall submit to
1063 the tax collector a list of, and the current value of, all
1064 outstanding liens on the owner's homestead. Failure to respond
1065 to this notification within 30 days shall cause the total amount
1066 of deferred taxes and interest to become payable within 30 days.

1067 (5)~~(6)~~ If ~~In the event~~ deferred taxes become delinquent
1068 ~~under this chapter, then on or before June 1 following the date~~
1069 ~~the taxes become delinquent~~, the tax collector shall sell a tax
1070 certificate for the delinquent taxes and interest in the manner
1071 provided by s. 197.432.

1072 Section 22. Section 197.272, Florida Statutes, is amended
1073 to read:

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1074 197.272 Prepayment of deferred taxes.-

1075 ~~(1)~~ All or part of the deferred taxes and accrued interest

1076 may at any time be paid to the tax collector. by:

1077 ~~(a) The owner of the property or the spouse of the owner.~~

1078 ~~(b) The next of kin of the owner, heir of the owner, child~~

1079 ~~of the owner, or any person having or claiming a legal or~~

1080 ~~equitable interest in the property, provided no objection is~~

1081 ~~made by the owner within 30 days after the tax collector~~

1082 ~~notifies the owner of the fact that such payment has been~~

1083 ~~tendered.~~

1084 ~~(2)~~ Any partial payment made pursuant to this section shall

1085 be applied first to accrued interest.

1086 Section 23. Section 197.282, Florida Statutes, is amended

1087 to read:

1088 197.282 Distribution of payments.-When any deferred taxes,

1089 assessments, or interest is collected, the tax collector shall

1090 maintain a record of the payment, ~~setting forth a description of~~

1091 ~~the property and the amount of taxes or interest collected for~~

1092 ~~such property.~~ The tax collector shall distribute payments

1093 received in accordance with the procedures for distribution of

1094 ad valorem taxes, non-ad valorem assessments, or redemption

1095 moneys as prescribed in this chapter.

1096 Section 24. Section 197.292, Florida Statutes, is amended

1097 to read:

1098 197.292 Construction.-~~Nothing in This chapter does not~~

1099 prohibit ~~act shall be construed to prevent~~ the collection of

1100 personal property taxes that: which

1101 (1) Become a lien against tax-deferred property;;

1102 (2) Defer payment of special assessments to benefited

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1103 property other than those specifically allowed to be deferred;it
 1104 or

1105 (3) Affect any provision of any mortgage or other
 1106 instrument relating to property requiring a person to pay ad
 1107 valorem taxes or non-ad valorem assessments.

1108 Section 25. Section 197.301, Florida Statutes, is amended
 1109 to read:

1110 197.301 Penalties.—

1111 (1) The following penalties shall be imposed on any person
 1112 who willfully files information required under s. 197.252 or s.
 1113 197.263 which is incorrect:

1114 (a) The ~~Such~~ person shall pay the total amount of deferred
 1115 taxes, non-ad valorem assessments, and interest ~~deferred,~~ which
 1116 amount shall immediately become due.†

1117 (b) The ~~Such~~ person shall be disqualified from filing a
 1118 ~~homestead~~ tax deferral application for the next 3 years.† ~~and~~

1119 (c) The ~~Such~~ person shall pay a penalty of 25 percent of
 1120 the total amount of deferred taxes, non-ad valorem assessments,
 1121 and interest ~~deferred.~~

1122 (2) Any person against whom the penalties prescribed in
 1123 this section have been imposed may appeal the penalties imposed
 1124 to the value adjustment board within 30 days after said
 1125 penalties are imposed.

1126 Section 26. Section 197.312, Florida Statutes, is amended
 1127 to read:

1128 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~
 1129 ~~elect~~ to pay the taxes when an applicant qualifies for tax
 1130 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee
 1131 the right to foreclose.

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1132 Section 27. Section 197.322, Florida Statutes, is amended
1133 to read:

1134 197.322 Delivery of ad valorem tax and non-ad valorem
1135 assessment rolls; notice of taxes; publication and mail.—

1136 (1) The property appraiser shall deliver to the tax
1137 collector the certified assessment roll along with his or her
1138 warrant and recapitulation sheet.

1139 (2) The tax collector shall on November 1, or as soon as
1140 the assessment roll is open for collection, publish a notice in
1141 a local newspaper that the tax roll is open for collection.

1142 (3) Within 20 working days after receipt of the certified
1143 ad valorem tax roll and the non-ad valorem assessment rolls, the
1144 tax collector shall send mail to each taxpayer appearing on such
1145 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a
1146 tax notice stating the amount of current taxes due, ~~from the~~
1147 ~~taxpayer and, if applicable, the fact that back taxes remain~~
1148 ~~unpaid and advising the taxpayer of the discounts allowed for~~
1149 ~~early payment, and that delinquent taxes are outstanding, if~~
1150 applicable. Pursuant to s. 197.3632, the form of the notice of
1151 non-ad valorem assessments and notice of ad valorem taxes shall
1152 be in the form specified as provided in s. 197.3635 ~~and no other~~
1153 ~~form shall be used, notwithstanding the provisions of s.~~
1154 195.022. The tax collector may send such notice electronically
1155 or by postal mail. Electronic transmission may be used only with
1156 the express consent of the property owner. Electronic
1157 transmission of tax notices may be sent earlier but may not be
1158 sent later than the postal mailing of the notices. If the notice
1159 of taxes is sent electronically and is returned as
1160 undeliverable, a second notice shall be sent by postal mail.

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1161 However, the original electronic transmission is the official
1162 mailing for purpose of this section. A discount period may not
1163 be extended due to a tax bill being returned as undeliverable
1164 electronically or by postal mail. The postage for mailing or the
1165 cost of electronic transmission shall be paid out of the general
1166 fund of each local governing board, upon statement of the amount
1167 ~~thereof~~ by the tax collector.

1168 Section 28. Section 197.332, Florida Statutes, is amended
1169 to read:

1170 197.332 Duties of tax collectors; branch offices.—

1171 (1) The tax collector has the authority and obligation to
1172 collect all taxes as shown on the tax roll by the date of
1173 delinquency or to collect delinquent taxes, interest, and costs,
1174 by sale of tax certificates on real property and by seizure and
1175 sale of personal property. The tax collector may perform such
1176 duties by use of contracted services or products or by
1177 electronic means. The use of contracted services, products, or
1178 vendors does not diminish the responsibility or liability of the
1179 tax collector to perform such duties pursuant to law. The tax
1180 collector ~~may shall be allowed to~~ collect reasonable attorney's
1181 fees and court costs in actions on proceedings to recover
1182 delinquent taxes, interest, and costs.

1183 (2) A county tax collector may establish one or more branch
1184 offices by acquiring title to real property or by lease
1185 agreement. The tax collector may staff and equip such branch
1186 offices to conduct state business, or if authorized to do so by
1187 resolution of the county governing body, to perform the duties
1188 of tax collector under this chapter. The department shall rely
1189 on the tax collector's determination that a branch office is

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1190 necessary and shall base its approval of the tax collector's
1191 budget in accordance with the procedures of s. 195.087(2).

1192 Section 29. Section 197.343, Florida Statutes, is amended
1193 to read:

1194 197.343 Tax notices; additional notice required.—

1195 (1) An additional tax notice shall be sent, electronically
1196 or by postal mail, mailed by April 30 to each taxpayer whose
1197 payment has not been received. Electronic transmission of the
1198 additional tax notice may be used only with the express consent
1199 of the property owner. If the electronic transmission is
1200 returned as undeliverable, a second notice must be sent by
1201 postal mail. However, the original electronic transmission is
1202 the official notice for the purposes of this subsection. The
1203 notice shall include a description of the property and a
1204 statement that if the taxes are not paid:

1205 (a) For real property, a tax certificate may be sold; and

1206 (b) For tangible personal property, the property may be
1207 sold the following statement: If the taxes for ... (year) ... on
1208 your property are not paid in full, a tax certificate will be
1209 sold for the delinquent taxes, and your property may be sold at
1210 a future date. Contact the tax collector's office at once.

1211 ~~(2) A duplicate of the additional tax notice required by~~
1212 ~~subsection (1) shall be mailed to a condominium unit owner's~~
1213 ~~condominium association or to a mobile home owner's homeowners'~~
1214 ~~association as defined in s. 723.075 if the association has~~
1215 ~~filed with the tax collector a written request and included a~~
1216 ~~description of the land. The tax collector is authorized to~~
1217 ~~charge a reasonable fee for the cost of this service.~~

1218 (2)(3) When the taxes under s. 193.481 on subsurface rights

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1219 have become delinquent and a tax certificate is to be sold under
1220 this chapter, ~~a notice of the delinquency shall be given by~~
1221 ~~first-class mail to the owner of the fee to which these~~
1222 ~~subsurface rights are attached. On the day of the tax sale, the~~
1223 fee owner shall have the right to purchase the tax certificate
1224 at the maximum rate of interest provided by law before bids are
1225 accepted for the sale of such certificate.

1226 (3)~~(4)~~ The tax collector shall mail such additional notices
1227 as he or she considers proper and necessary or as may be
1228 required by reasonable rules of the department.

1229 Section 30. Subsections (1) and (2) of section 197.344,
1230 Florida Statutes, are amended to read:

1231 197.344 Lienholders; receipt of notices and delinquent
1232 taxes.—

1233 (1) When requested in writing, a tax notice shall be sent
1234 ~~mailed~~ according to the following procedures:

1235 (a) Upon request by any taxpayer who is aged 60 years old
1236 or older ~~over~~, the tax collector shall send ~~mail~~ the tax notice
1237 to a third party designated by the taxpayer. A duplicate copy of
1238 the notice shall be sent ~~mailed~~ to the taxpayer.

1239 (b) Upon request by a mortgagee stating that the mortgagee
1240 is the trustee of an escrow account for ad valorem taxes due on
1241 the property, the tax notice shall be sent ~~mailed~~ to such
1242 trustee. When the original tax notice is sent ~~mailed~~ to such
1243 trustee, the tax collector shall send ~~mail~~ a duplicate notice to
1244 the owner of the property with the additional statement that the
1245 original has been sent to the trustee.

1246 (c) Upon request by a vendee of an unrecorded or recorded
1247 contract for deed, the tax collector shall send ~~mail~~ a duplicate

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1248 notice to such vendee.

1249

1250 The tax collector may establish cutoff dates, periods for
1251 updating the list, and any other reasonable requirements to
1252 ensure that the tax notices are sent ~~mailed~~ to the proper party
1253 on time. Notices shall be sent electronically or by postal mail.
1254 However, electronic transmission may be used only with the
1255 express consent of the person making the request. If the
1256 electronic transmission is returned as undeliverable, a second
1257 notice shall be sent by postal mail. However, the original
1258 electronic transmission is the official notice for the purpose
1259 of this subsection.

1260 (2) On or before May 1 of each year, the holder or
1261 mortgagee of an unsatisfied mortgage, lienholder, or vendee
1262 under a contract for deed, upon filing with the tax collector a
1263 description of property ~~land~~ so encumbered and paying a service
1264 charge of \$2, may request and receive information concerning any
1265 delinquent taxes appearing on the current tax roll and
1266 certificates issued on the described property ~~land~~. Upon receipt
1267 of such request, the tax collector shall furnish the following
1268 information within 60 days following the tax certificate sale:

1269 (a) The description of property on which certificates were
1270 sold.

1271 (b) The number of each certificate issued and to whom.

1272 (c) The face amount of each certificate.

1273 (d) The cost for redemption of each certificate.

1274 Section 31. Section 197.3635, Florida Statutes, is amended
1275 to read:

1276 197.3635 Combined notice of ad valorem taxes and non-ad

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1277 valorem assessments; requirements.—A form for the combined
1278 notice of ad valorem taxes and non-ad valorem assessments shall
1279 be produced and paid for by the tax collector. The form shall
1280 meet the requirements of this section and department rules and
1281 shall be subject to approval by the department. By rule, the
1282 department shall provide a format for the form of such combined
1283 notice. The form shall ~~meet the following requirements:~~

1284 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes
1285 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain
1286 a receipt part that can be returned along with the payment to
1287 the tax collector.

1288 (2) ~~It shall provide a clear partition between ad valorem~~
1289 ~~taxes and non-ad valorem assessments. Such partition shall be a~~
1290 ~~bold horizontal line approximately 1/8 inch thick.~~

1291 (2)(3) ~~Within the ad valorem part, it shall~~ Contain the
1292 heading "Ad Valorem Taxes." within the ad valorem part and
1293 ~~Within the non-ad valorem assessment part, it shall contain the~~
1294 heading "Non-ad Valorem Assessments." within the non-ad valorem
1295 assessment part.

1296 (3)(4) ~~It shall~~ Contain the county name, the assessment
1297 year, the mailing address of the tax collector, the mailing
1298 address of one property owner, the legal description of the
1299 property to at least 25 characters, and the unique parcel or tax
1300 identification number of the property.

1301 (4)(5) ~~It shall~~ Provide for the labeled disclosure of the
1302 total amount of combined levies and the total discounted amount
1303 due each month when paid in advance.

1304 (5)(6) ~~It shall~~ Provide a field or portion on the front of
1305 the notice for official use for data to reflect codes useful to

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1306 the tax collector.

1307 ~~(6)-(7)~~ Provide for the combined notice to ~~shall~~ be set in
1308 type that ~~which~~ is 8 points or larger.

1309 ~~(7)-(8)~~ The ad valorem part shall Contain within the ad
1310 valorem part ~~the following~~:

1311 (a) A schedule of the assessed value, exempted value, and
1312 taxable value of the property.

1313 (b) Subheadings for columns listing taxing authorities,
1314 corresponding millage rates expressed in dollars and cents per
1315 \$1,000 of taxable value, and the associated tax.

1316 (c) A listing of taxing authorities ~~listed~~ in the same
1317 sequence and manner as listed on the notice required by s.
1318 200.069(4)(a), with the exception that independent special
1319 districts, municipal service taxing districts, and voted debt
1320 service millages for each taxing authority shall be listed
1321 separately. If a county has too many municipal service taxing
1322 units to list separately, it shall combine them to disclose the
1323 total number of such units and the amount of taxes levied.

1324 ~~(8)-(9)~~ Contain within the non-ad valorem assessment part,
1325 ~~it shall contain the following~~:

1326 (a) Subheadings for columns listing the levying
1327 authorities, corresponding assessment rates expressed in dollars
1328 and cents per unit of assessment, and the associated assessment
1329 amount.

1330 (b) The purpose of the assessment, if the purpose is not
1331 clearly indicated by the name of the levying authority.

1332 (c) A listing of the levying authorities in the same order
1333 as in the ad valorem part to the extent practicable. If a county
1334 has too many municipal service benefit units to list separately,

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1335 it shall combine them by function.

1336 ~~(9)-(10) It shall~~ Provide instructions and useful
 1337 information to the taxpayer. Such information and instructions
 1338 shall be nontechnical to minimize confusion. The information and
 1339 instructions required by this section shall be provided by
 1340 department rule and shall include:

1341 (a) Procedures to be followed when the property has been
 1342 sold or conveyed.

1343 (b) Instruction as to mailing the remittance and receipt
 1344 along with a brief disclosure of the availability of discounts.

1345 (c) Notification about delinquency and interest for
 1346 delinquent payment.

1347 (d) Notification that failure to pay the amounts due will
 1348 result in a tax certificate being issued against the property.

1349 (e) A brief statement outlining the responsibility of the
 1350 tax collector, the property appraiser, and the taxing
 1351 authorities. This statement shall be accompanied by directions
 1352 as to which office to contact for particular questions or
 1353 problems.

1354 Section 32. Subsections (2) and (4) of section 197.373,
 1355 Florida Statutes, are amended to read:

1356 197.373 Payment of portion of taxes.—

1357 (2) The request must be made at least 45 ~~15~~ days before
 1358 ~~prior to~~ the tax certificate sale.

1359 (4) This section does not apply to assessments and
 1360 collections relating to fee timeshare real property made
 1361 pursuant to ~~the provisions of~~ s. 192.037.

1362 Section 33. Subsections (1) and (3) of section 197.402,
 1363 Florida Statutes, are amended to read:

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1364 197.402 Advertisement of real or personal property with
1365 delinquent taxes.-

1366 (1) ~~If Whenever legal~~ advertisements are required, the
1367 board of county commissioners shall select the newspaper as
1368 provided in chapter 50. The ~~office of the~~ tax collector shall
1369 pay all newspaper charges, and the proportionate cost of the
1370 advertisements shall be added to the delinquent taxes ~~when they~~
1371 ~~are~~ collected.

1372 (3) Except as provided in s. 197.432(4), on or before June
1373 1 or the 60th day after the date of delinquency, whichever is
1374 later, the tax collector shall advertise once each week for 3
1375 weeks and shall sell tax certificates on all real property
1376 having with delinquent taxes. If the deadline falls on a
1377 Saturday, Sunday, or legal holiday, it is extended to the next
1378 working day. The tax collector shall make a list of such
1379 properties in the same order in which the property was ~~lands~~
1380 ~~were~~ assessed, specifying the amount due on each parcel,
1381 including interest at the rate of 18 percent per year from the
1382 date of delinquency to the date of sale; the cost of
1383 advertising; and the expense of sale.

1384 Section 34. Section 197.403, Florida Statutes, is amended
1385 to read:

1386 197.403 ~~Publisher to furnish copy of advertisement to tax~~
1387 ~~collector; Proof of publication; fees.~~The newspaper publishing
1388 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy
1389 of the paper containing each notice to the tax collector within
1390 10 days after the last required publication. When the
1391 publication of the tax sale notice is completed ~~as provided by~~
1392 ~~law~~, the publisher shall make an affidavit, ~~in the form~~

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1393 ~~prescribed by the department,~~ which shall be delivered to the
 1394 tax collector and annexed to the report of certificates sold for
 1395 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1396 Section 35. Subsections (5) and (10) of section 197.413,
 1397 Florida Statutes, are amended to read:

1398 197.413 Delinquent personal property taxes; warrants; court
 1399 order for levy and seizure of personal property; seizure; fees
 1400 of tax collectors.-

1401 (5) Upon the filing of the ~~such~~ petition, the clerk of the
 1402 court shall notify each delinquent taxpayer listed in the
 1403 petition that a petition has been filed and that, upon
 1404 ratification and confirmation of the petition, the tax collector
 1405 is ~~will be~~ authorized to issue warrants and levy upon, seize,
 1406 and sell so much of the taxpayer's tangible personal property as
 1407 to satisfy the delinquent taxes, plus costs, interest,
 1408 attorney's fees, and other charges. The ~~Such~~ notice shall be
 1409 given by certified mail, return receipt requested. If the clerk
 1410 of court and the tax collector agree, the tax collector may
 1411 provide the notice.

1412 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from
 1413 each delinquent taxpayer at the time delinquent taxes are
 1414 collected. ~~The tax collector is entitled to receive an~~
 1415 ~~additional \$8 for each warrant issued.~~

1416 Section 36. Section 197.414, Florida Statutes, is amended
 1417 to read:

1418 197.414 ~~Tax collector to keep~~ Record of warrants and levies
 1419 on tangible personal property.-The tax collector shall keep a
 1420 record of all warrants and levies made under this chapter and
 1421 shall note on such record the date of payment, the amount of

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1422 money, if any, received, and the disposition thereof made by him
1423 or her. Such record shall be known as "the tangible personal
1424 property tax warrant register." ~~and the form thereof shall be~~
1425 ~~prescribed by the Department of Revenue.~~ The warrant register
1426 may be maintained in paper or electronic form.

1427 Section 37. Subsections (1) and (2) of section 197.4155,
1428 Florida Statutes, are amended to read:

1429 197.4155 Delinquent personal property taxes; ~~installment~~
1430 ~~payment program.~~

1431 (1) A county tax collector may implement a ~~an installment~~
1432 ~~payment program for the payment of delinquent personal property~~
1433 ~~taxes. If implemented, the program must be available, upon~~
1434 ~~application to the tax collector, to each delinquent personal~~
1435 ~~property taxpayer whose delinquent personal property taxes~~
1436 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~
1437 ~~requests to participate in the program to submit an application~~
1438 ~~on a form prescribed by the tax collector which, at a minimum,~~
1439 ~~must include the name, address, a description of the property~~
1440 ~~subject to personal property taxes, and the amount of the~~
1441 ~~personal property taxes owed by the taxpayer.~~

1442 (2) Within 10 days after a taxpayer who owes delinquent
1443 personal property taxes submits the required application, the
1444 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan
1445 for the full payment of the ~~taxpayer's delinquent personal~~
1446 ~~property taxes, including any delinquency charges, interest, and~~
1447 ~~costs allowed by this chapter. The plan must be in writing and~~
1448 ~~must be delivered to the taxpayer after it is prescribed.~~ When
1449 ~~At the time~~ the plan is developed, the tax collector may
1450 consider a taxpayer's current and anticipated future ability to

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1451 pay over the time period of a potential ~~installment~~ payment
1452 plan. The plan must provide that if the taxpayer does not follow
1453 the payment terms or fails to timely file returns or pay current
1454 obligations after the date of the payment plan, the taxpayer is
1455 ~~will be considered~~ delinquent ~~under the terms of the plan~~, and
1456 any unpaid balance of tax, penalty, or interest scheduled in the
1457 payment plan will be due and payable immediately. The plan must
1458 also provide that unpaid tax amounts bear interest as provided
1459 by law. In prescribing a ~~such an installment~~ payment plan, the
1460 tax collector may exercise flexibility as to the dates, amounts,
1461 and number of payments required to collect all delinquent
1462 personal property taxes owed ~~by the taxpayer~~, except that the
1463 plan must provide for the full satisfaction of all amounts owed
1464 by the taxpayer within ~~by no later than~~ 3 years after the due
1465 date of the first payment under the plan.

1466 Section 38. Section 197.416, Florida Statutes, is amended
1467 to read:

1468 197.416 Continuing duty of the tax collector to collect
1469 delinquent tax warrants; limitation of actions.—It is ~~shall be~~
1470 the duty of the tax collector issuing a tax warrant for the
1471 collection of delinquent tangible personal property taxes to
1472 continue ~~from time to time his or her efforts~~ to collect such
1473 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the
1474 ratification ~~issuance~~ of the warrant. After the expiration of 7
1475 years, the warrant is ~~will be~~ barred by this statute of
1476 limitation, ~~and no action may be maintained in any court~~. A tax
1477 collector or his or her successor is ~~shall~~ not ~~be~~ relieved of
1478 accountability for collection of any taxes assessed on tangible
1479 personal property until he or she has completely performed every

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1480 duty devolving upon the tax collector as required by law.

1481 Section 39. Subsection (1) of section 197.417, Florida
1482 Statutes, is amended to read:

1483 197.417 Sale of personal property after seizure.—

1484 (1) When personal property is levied upon for delinquent
1485 taxes as provided for in s. 197.413, ~~at least 15 days before the~~
1486 ~~sale~~ the tax collector shall give public notice by advertisement
1487 of the time and place of sale of the property to be sold. The
1488 notice shall be posted in at least two ~~three~~ public places in
1489 the county, ~~one of which shall be at the courthouse,~~ and the
1490 property shall be sold at public auction at the location noted
1491 in the advertisement. Notice posted on the Internet qualifies as
1492 one location. The property sold shall be present if practical.
1493 If the sale is conducted electronically, a description of the
1494 property and a photograph, when practical, shall be available.

1495 At any time before the sale the owner or claimant of the
1496 property may release the property by the payment of the taxes,
1497 plus delinquent charges, interest, and costs, for which the
1498 property was liable to be sold. ~~In all cases, immediate payment~~
1499 ~~for the property shall be required.~~ In case such a sale is made,
1500 the tax collector shall be entitled to the same fees and charges
1501 as are allowed sheriffs upon execution sales.

1502 Section 40. Section 197.432, Florida Statutes, is amended
1503 to read:

1504 197.432 Sale of tax certificates for unpaid taxes.—

1505 (1) On the day and approximately at the time designated in
1506 the notice of the sale, the tax collector shall commence the
1507 sale of tax certificates on the real property ~~these lands~~ on
1508 which taxes have not been paid. The tax collector, ~~and he or she~~

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1509 shall continue the sale from day to day until each certificate
1510 is sold to pay the taxes, interest, costs, and charges on the
1511 parcel described in the certificate. ~~In case there are no~~
1512 ~~bidders, the certificate shall be issued to the county.~~ The tax
1513 collector shall offer all certificates on the property lands as
1514 they are listed on the tax roll assessed. The tax collector may
1515 conduct the sale of tax certificates for unpaid taxes pursuant
1516 to this section by electronic means. Such electronic means must
1517 comply with the procedures provided in this chapter. A tax
1518 collector who chooses to conduct such electronic sales may
1519 receive electronic deposits and payments related to the tax
1520 certificate sale.

1521 (2) A lien created through the sale of a tax certificate
1522 may not be enforced in any manner except as prescribed in this
1523 chapter.

1524 (3) If the Delinquent real property taxes on a real
1525 property and all interest, costs, and charges are paid before a
1526 tax certificate is awarded to a buyer or struck to the county
1527 the tax collector may not issue the tax certificate of all
1528 governmental units due on a parcel of land in any one year shall
1529 be combined into one certificate. After a tax certificate is
1530 awarded to a buyer or struck to the county, the delinquent
1531 taxes, interest, costs, and charges are paid by the redemption
1532 of the tax certificate.

1533 (4) A tax certificate representing less than \$250 ~~\$100~~ in
1534 delinquent taxes on property that has been granted a homestead
1535 exemption for the year in which the delinquent taxes were
1536 assessed may not be sold at public auction or by electronic sale
1537 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by

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1538 the tax collector to the county at the ~~maximum~~ rate of interest
1539 allowed under s. 197.262(2) ~~by this chapter~~. The provisions of
1540 s. 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the
1541 homestead exemption is granted to the person who received the
1542 homestead exemption for the year in which the tax certificate
1543 was issued. However, if ~~when~~ all such tax certificates and
1544 accrued interest ~~thereon~~ represent an amount of \$250 ~~\$100~~ or
1545 more, the provisions of s. 197.502(3) shall be invoked.

1546 (5) A tax certificate that has not been sold on property
1547 for which a tax deed application is pending shall be struck to
1548 the county.

1549 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the
1550 person who will pay the taxes, interest, costs, and charges and
1551 will demand the lowest rate of interest, not in excess of the
1552 maximum rate of interest allowed by this chapter. The tax
1553 collector shall accept bids in even increments and in fractional
1554 interest rate bids of one-quarter of 1 percent only. Proxy
1555 bidding is valid if authorized or accepted by the potential
1556 buyer of the certificate. If multiple bidders offer the same
1557 lowest rate of interest, the tax collector shall determine the
1558 method of selecting the bidder to whom the certificate will be
1559 awarded. Acceptable methods include the bid received first or
1560 use of a random number generator. If a certificate is not
1561 purchased ~~there is no buyer~~, the certificate shall be struck
1562 issued to the county at the maximum rate of interest allowed by
1563 this chapter.

1564 (7) ~~(6)~~ The tax collector may ~~shall~~ require immediate
1565 payment of a reasonable deposit from any person who wishes to
1566 bid for a tax certificate. A person who fails or refuses to pay

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1567 any bid made by, or on behalf of, such person ~~him or her~~ is not
1568 entitled to bid or have any other bid accepted or enforced
1569 except as authorized by the tax collector ~~until a new deposit of~~
1570 ~~100 percent of the amount of estimated purchases has been paid~~
1571 ~~to the tax collector. When tax certificates are ready for~~
1572 ~~issuance,~~ The tax collector shall provide written or electronic
1573 notice when certificates are ~~notify each person to whom a~~
1574 ~~certificate was struck off that the certificate is ready for~~
1575 ~~issuance.~~ and Payment must be made within 48 hours after ~~from~~
1576 the transmission of the electronic notice by the tax collector
1577 or receipt of the written notice by the certificate buyer
1578 ~~mailing of such notice or,~~ at the tax collector's discretion,
1579 all or any portion of the deposit placed by the bidder may be
1580 ~~the deposit shall be forfeited and the bid canceled. In any~~
1581 ~~event,~~ Payment must ~~shall~~ be made before the issuance ~~delivery~~
1582 of the certificate by the tax collector. If the tax collector
1583 determines that payment has been requested in error, the tax
1584 collector shall issue a refund within 15 business days after
1585 such payment. Any refund issued after 15 business days shall be
1586 issued with interest at the rate of 5 percent.

1587 ~~(8)(7) The form of the certificate shall be as prescribed~~
1588 ~~by the department. Upon the cancellation of a any bid,~~ the tax
1589 ~~collector shall resell that certificate the following day or as~~
1590 ~~soon thereafter as possible, provided the certificate is sold~~
1591 ~~within 10 days after cancellation of such bid.~~

1592 (a) If the sale has not been adjourned, the tax collector
1593 shall reoffer the certificate for sale.

1594 (b) If the sale has been adjourned, the tax collector shall
1595 reoffer the certificate at a subsequent sale. Before the

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1596 subsequent sale, the parcels must be readvertised pursuant to s.
1597 197.402 (3).

1598 (9)~~(8)~~ The tax collector shall maintain records ~~make a list~~
1599 of all the certificates sold for taxes, showing the date of the
1600 sale, the number of each certificate, the name of the owner as
1601 returned, a description of the property ~~land~~ within the
1602 certificate, the name of the purchaser, the interest rate bid,
1603 and the amount for which sale was made. Such records may be
1604 maintained electronically and shall ~~This list shall~~ be cited
1605 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~
1606 ~~shall append to the list a certificate setting forth the fact~~
1607 ~~that the sale was made in accordance with this chapter.~~

1608 (10)~~(9)~~ A certificate may not be sold on, and a ~~nor is any~~
1609 lien is not created in, property owned by any governmental unit
1610 ~~the property of~~ which has become subject to taxation due to
1611 lease of the property to a nongovernmental lessee. The
1612 delinquent taxes shall be enforced and collected in the manner
1613 provided in s. 196.199(8). However, the ad valorem real property
1614 taxes levied on a leasehold that is taxed as real property under
1615 s. 196.199(2)(b), and for which no rental payments are due under
1616 the agreement that created the leasehold or for which payments
1617 required under the original leasehold agreement have been waived
1618 or prohibited by law before January 1, 1993, must be paid by the
1619 lessee. If the taxes are unpaid, the delinquent taxes become a
1620 lien on the leasehold and may be collected and enforced under
1621 this chapter.

1622 (11)~~(10)~~ Any tax certificates that ~~issued pursuant to this~~
1623 ~~section after January 1, 1977, which~~ are void due to an error of
1624 the property appraiser, the tax collector, or the taxing or

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1625 ~~levying authority any other county official, or any municipal~~
1626 ~~official and which~~ are subsequently canceled, or ~~which~~ are
1627 corrected or amended, pursuant to this chapter or chapter 196,
1628 ~~shall~~ earn interest at the rate of 8 percent per year, simple
1629 interest, or the rate of interest bid at the tax certificate
1630 sale, whichever is less, calculated monthly from the date the
1631 certificate was purchased until the date the tax collector
1632 issues the refund ~~is ordered~~. Refunds made on tax certificates
1633 that are corrected or void shall be processed in accordance with
1634 the procedure set forth in s. 197.182, except that the 4-year
1635 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~
1636 does not apply to or bar refunds resulting from correction or
1637 cancellation of certificates and release of tax deeds as
1638 authorized herein.

1639 ~~(12)(11)~~ After a tax certificate is ~~When tax certificates~~
1640 ~~are~~ advertised for sale and sold, the tax collector is ~~shall be~~
1641 entitled to a commission of 5 percent on the amount of the
1642 delinquent taxes and interest ~~when actual sale is made~~. However,
1643 the tax collector is ~~shall not be~~ entitled to a ~~any~~ commission
1644 for the issuance ~~sale~~ of certificates ~~made~~ to the county until
1645 the commission is paid upon the redemption or sale of the tax
1646 certificates. If ~~When~~ a tax deed is issued to the county, the
1647 tax collector may ~~shall~~ not receive his or her commission for
1648 the certificates until after the property is sold and conveyed
1649 by the county.

1650 ~~(12)~~ ~~All tax certificates issued to the county shall be~~
1651 ~~held by the tax collector of the county where the lands covered~~
1652 ~~by the certificates are located.~~

1653 ~~(13)~~ ~~Delinquent taxes on real property may be paid after~~

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1654 ~~the date of delinquency but prior to the sale of a tax~~
1655 ~~certificate by paying all costs, advertising charges, and~~
1656 ~~interest.~~

1657 (13)~~(14)~~ The holder of a tax certificate may not directly,
1658 through an agent, or otherwise initiate contact with the owner
1659 of property upon which he or she holds a tax certificate to
1660 encourage or demand payment until 2 years after ~~have elapsed~~
1661 ~~since~~ April 1 of the year of issuance of the tax certificate.

1662 (14)~~(15)~~ Any holder of a tax certificate who, prior to the
1663 date 2 years after April 1 of the year of issuance of the tax
1664 certificate, initiates, or whose agent initiates, contact with
1665 the property owner upon which he or she holds a certificate
1666 encouraging or demanding payment may be barred by the tax
1667 collector from bidding at a tax certificate sale. Unfair or
1668 deceptive contact by the holder of a tax certificate to a
1669 property owner to obtain payment is an unfair and deceptive
1670 trade practice, as referenced in s. 501.204(1), regardless of
1671 whether the tax certificate is redeemed. Such unfair or
1672 deceptive contact is actionable under ss. 501.2075-501.211. If
1673 the property owner later redeems the certificate in reliance on
1674 the deceptive or unfair practice, the unfair or deceptive
1675 contact is actionable under applicable laws prohibiting fraud.

1676 ~~(16) The county tax collector may conduct the sale of tax~~
1677 ~~certificates for unpaid taxes pursuant to this section by~~
1678 ~~electronic means. Such electronic sales shall comply with the~~
1679 ~~procedures provided in this chapter. The tax collector shall~~
1680 ~~provide access to such electronic sale by computer terminals~~
1681 ~~open to the public at a designated location. A tax collector who~~
1682 ~~chooses to conduct such electronic sales may receive electronic~~

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1683 ~~deposits and payments related to the tax certificate sale.~~

1684 Section 41. Section 197.4325, Florida Statutes, is amended
1685 to read:

1686 197.4325 Procedure when ~~checks received for~~ payment of
1687 taxes or tax certificates is ~~are~~ dishonored.-

1688 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~
1689 received by the tax collector ~~for payment of taxes~~ is
1690 dishonored, the tax collector shall notify the payor ~~maker of~~
1691 ~~the check~~ that the payment ~~check~~ has been dishonored. If the
1692 official receipt is canceled for nonpayment, the tax collector
1693 shall ~~cancel the official receipt issued for the dishonored~~
1694 ~~check and shall~~ make an entry on the tax roll that the receipt
1695 was canceled because of a dishonored payment ~~check~~. ~~Where~~
1696 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable
1697 effort to collect the moneys due before canceling the receipt.

1698 ~~(b) The tax collector shall retain a copy of the canceled~~
1699 ~~tax receipt and the dishonored check for the period of time~~
1700 ~~required by law.~~

1701 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax
1702 collector for the purchase of a tax certificate is dishonored
1703 and: ~~the certificate has not been delivered to the bidder, the~~
1704 ~~tax collector shall retain the deposit and resell the tax~~
1705 ~~certificate. If the certificate has been delivered to the~~
1706 ~~bidder, the tax collector shall notify the department, and, upon~~
1707 ~~approval by the department, the certificate shall be canceled~~
1708 ~~and resold.~~

1709 ~~(b) When a bidder's deposit is forfeited, the tax collector~~
1710 ~~shall retain the deposit and resell the tax certificate.~~

1711 (a)1. ~~If~~ The tax certificate sale has been adjourned, the

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1712 tax collector shall readvertise the tax certificate to be
1713 resold. ~~If~~ When the bidder's deposit is forfeited and the
1714 certificate is readvertised, the deposit shall be used to pay
1715 the advertising fees before other costs or charges are imposed.
1716 Any portion of the bidder's forfeit deposit that remains after
1717 advertising and other costs or charges have been paid shall be
1718 deposited by the tax collector into his or her official office
1719 account. If the tax collector fails to require a deposit and tax
1720 certificates are resold, the advertising charges required for
1721 the second sale may ~~shall~~ not be added to the face value of the
1722 tax certificate.

1723 (b)2. ~~If~~ The tax certificate sale has not been adjourned,
1724 the tax collector shall cancel the previous bid pursuant to s.
1725 197.432(8)(a) ~~add the certificates to be resold to the sale list~~
1726 ~~and continue the sale until all tax certificates are sold.~~

1727 Section 42. Subsection (2) of section 197.442, Florida
1728 Statutes, is amended to read:

1729 197.442 Tax collector not to sell certificates on land on
1730 which taxes have been paid; penalty.—

1731 (2) The office of the tax collector shall be responsible ~~to~~
1732 ~~the publisher~~ for costs of advertising property lands on which
1733 the taxes have been paid, and the office of the property
1734 appraiser shall be responsible ~~to the publisher~~ for the costs of
1735 advertising property lands doubly assessed or assessed in error.

1736 Section 43. Section 197.443, Florida Statutes, is amended
1737 to read:

1738 197.443 Cancellation of ~~void~~ tax certificates; correction
1739 of tax certificates; ~~procedure.~~—

1740 (1) The tax collector shall forward a certificate of error

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1741 to the department and enter a memorandum of error upon the list
1742 of certificates sold for taxes if ~~When a tax certificate on~~
1743 ~~lands has been sold for unpaid taxes and:~~

1744 (a) The tax certificate evidencing the sale is void because
1745 the taxes on the property lands have been paid;

1746 (b) The property was ~~lands were~~ not subject to taxation at
1747 the time of the assessment on which they were sold;

1748 (c) The description of the property in the tax certificate
1749 is void or has been corrected or amended;

1750 (d) An error of commission or omission has occurred which
1751 invalidates the sale;

1752 (e) The circuit court has voided the tax certificate by a
1753 suit to cancel the tax certificate by the holder;

1754 (f) The tax certificate is void for any other reason; or

1755 (g) An error in assessed value has occurred for which the
1756 tax certificate may be corrected.7

1757
1758 ~~the tax collector shall forward a certificate of such error to~~
1759 ~~the department and enter upon the list of certificates sold for~~
1760 ~~taxes a memorandum of such error.~~

1761 (2) The department, upon receipt of the such certificate of
1762 error, if satisfied of the correctness of the certificate of
1763 ~~error~~ or upon receipt of a court order, shall notify the tax
1764 collector, who shall cancel or correct the certificate. A tax
1765 certificate correction or cancellation that has been ordered by
1766 a court or requested by the tax certificateholder and that does
1767 not result from a change made in the assessed value on a tax
1768 roll certified to the tax collector shall be made by the tax
1769 collector without order from the department.

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1770 ~~(3)(2)~~ The holder of a tax certificate who pays, redeems,
1771 or causes to be corrected or to be canceled and surrendered by
1772 any other tax certificates, or who pays any subsequent and
1773 omitted taxes or costs, in connection with the foreclosure of a
1774 tax certificate or tax deed that is, ~~and when such other~~
1775 ~~certificates or such subsequent and omitted taxes are void or~~
1776 ~~corrected for any reason, the person paying, redeeming, or~~
1777 ~~causing to be corrected or to be canceled and surrendered the~~
1778 ~~other tax certificates or paying the other subsequent and~~
1779 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the
1780 amount paid together with interest from the date of payment
1781 through the day of issuance of the refund at the rate specified
1782 in s. 197.432(11) therefor.

1783 (a) The county officer or taxing or levying authority ~~that,~~
1784 ~~as the case may be, which~~ causes an error that results in the
1785 voiding issuance of a ~~void~~ tax certificate shall be charged for
1786 the costs of advertising incurred in the sale of a new ~~the~~ tax
1787 certificate.

1788 (b) If ~~When~~ the owner of a tax certificate requests that
1789 the certificate be canceled for any reason, or that the amount
1790 of the certificate be amended as a result of payments received
1791 due to an intervening bankruptcy or receivership, but does not
1792 seek a refund, the tax collector shall cancel or amend the tax
1793 certificate and a refund shall not be processed. The tax
1794 collector shall require the owner of the tax certificate to
1795 execute a written statement that he or she is the holder of the
1796 tax certificate, that he or she wishes the certificate to be
1797 canceled or amended, and that a refund is not expected and is
1798 not to be made.

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1799 (4)~~(3)~~ ~~If when~~ the tax certificate or a tax deed based upon
1800 the certificate is held by an individual, the collector shall ~~at~~
1801 ~~once~~ notify the original purchaser of the certificate or tax
1802 deed or the subsequent holder ~~thereof~~, if known, that upon the
1803 voluntary surrender of the certificate or deed of release of any
1804 ~~his or her~~ rights under the tax deed, a refund will be made of
1805 the amount received by the governmental units for the
1806 certificate or deed, plus \$1 for the deed of release.

1807 (5)~~(4)~~ The refund shall be made in accordance with the
1808 procedure set forth in s. 197.182, except that the 4-year time
1809 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does
1810 not apply to or bar refunds resulting from correction or
1811 cancellation of certificates and release of tax deeds as
1812 authorized in this section ~~herein~~.

1813 Section 44. Section 197.462, Florida Statutes, is amended
1814 to read:

1815 197.462 Transfer of tax certificates held by individuals.—

1816 (1) All tax certificates issued to an individual may be
1817 transferred ~~by endorsement~~ at any time before they are redeemed
1818 or a tax deed is executed ~~thereunder~~.

1819 ~~(2) The official endorsement of a tax certificate by the~~
1820 ~~tax collector with the date and the amount received and its~~
1821 ~~entry on the record of tax certificates sold shall be sufficient~~
1822 ~~evidence of the assignment of it.~~

1823 (2)~~(3)~~ The tax collector shall record the transfer on the
1824 record of tax certificates sold.

1825 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service
1826 charge for each transfer ~~endorsement~~.

1827 Section 45. Section 197.472, Florida Statutes, is amended

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1828 to read:

1829 197.472 Redemption of tax certificates.—

1830 (1) Any person may redeem a tax certificate ~~or purchase a~~
1831 ~~county-held certificate~~ at any time after the certificate is
1832 issued and before a tax deed is issued or the property is placed
1833 on the list of lands available for sale. The person redeeming ~~or~~
1834 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~
1835 ~~the county where the land is situated~~ the face amount plus all
1836 interest, costs, and charges. ~~of the certificate or the part~~
1837 ~~thereof that the part or interest purchased or redeemed bears to~~
1838 ~~the whole. Upon purchase or redemption being made, the person~~
1839 ~~shall pay all taxes, interest, costs, charges, and omitted~~
1840 ~~taxes, if any, as provided by law upon the part or parts of the~~
1841 ~~certificate so purchased or redeemed.~~

1842 (2) When a tax certificate is redeemed and the interest
1843 earned on the tax certificate is less than 5 percent of the face
1844 amount of the certificate, a mandatory charge of 5 percent shall
1845 be levied upon the tax certificate. The person redeeming the tax
1846 certificate shall pay the interest rate due on the certificate
1847 or the 5-percent mandatory charge, whichever is greater. This
1848 subsection applies to all county-held tax certificates and all
1849 individual tax certificates except those with an interest rate
1850 bid of zero percent.

1851 (3) The tax collector shall receive a fee of \$6.25 for each
1852 tax certificate ~~purchased or~~ redeemed.

1853 (4) ~~When only~~ A portion of a certificate may be ~~is being~~
1854 redeemed only if ~~or purchased and~~ such portion can be
1855 ascertained by legal description and the portion to be redeemed
1856 is evidenced by a contract for sale or recorded deed. The tax

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1857 collector shall make a written request for apportionment to the
1858 property appraiser and, within 15 days after such request, the
1859 property appraiser shall furnish the tax collector a certificate
1860 apportioning the value to that portion sought to be redeemed and
1861 to the remaining land covered by the certificate.

1862 ~~(5) When a tax certificate is purchased or redeemed, the~~
1863 ~~tax collector shall give to the person a receipt and certificate~~
1864 ~~showing the amount paid for the purchase or redemption, a~~
1865 ~~description of the land, and the date, number, and amount of the~~
1866 ~~certificate, certificates, or part of certificate which is~~
1867 ~~purchased or redeemed, which shall be in the form prescribed by~~
1868 ~~the department. If a tax certificate is redeemed in full, the~~
1869 ~~certificate shall be surrendered to the tax collector by the~~
1870 ~~original purchaser and canceled by the tax collector. If only a~~
1871 ~~part is purchased or redeemed, the portion and description of~~
1872 ~~land, with date of purchase or redemption, shall be endorsed on~~
1873 ~~the certificate by the tax collector. The certificate shall be~~
1874 ~~retained by the owner, or the tax collector if the certificate~~
1875 ~~is a county-held certificate, subject to the endorsement. The~~
1876 ~~purchase or redemption shall be entered by the tax collector on~~
1877 ~~the record of tax certificates sold.~~

1878 ~~(5)-(6) After~~ When a tax certificate is ~~has been~~ purchased
1879 ~~or~~ redeemed, the tax collector shall pay to the owner of the tax
1880 certificate the amount received by the tax collector less the
1881 redemption fee within 15 business days after the date of receipt
1882 of the redemption. If the payment to the tax certificate owner
1883 is not issued within 15 business days, the tax collector shall
1884 pay interest at the rate of 5 percent to the certificate owner
1885 service charges. Along with the payment, the tax collector shall

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1886 identify the certificates redeemed and the amount paid for each
 1887 certificate. However, if the tax collector pays the
 1888 certificateholder electronically, the certificates redeemed and
 1889 the amounts paid for each certificate shall be provided
 1890 electronically by facsimile or electronic mail within 24 hours
 1891 after payment.

1892 (6)(7) Nothing in this section shall be deemed to deny any
 1893 person the right to ~~purchase or~~ redeem any outstanding tax
 1894 certificate in accordance with the law ~~in force when it was~~
 1895 ~~issued. However, the provisions of s. 197.573 relating to~~
 1896 ~~survival of restrictions and covenants after the issuance of a~~
 1897 ~~tax deed are not repealed by this chapter and apply regardless~~
 1898 ~~of the manner in which the tax deed was issued.~~

1899 (7)(8) The provisions of subsection (4) do not apply to
 1900 collections relating to fee timeshare real property made
 1901 pursuant to the provisions of s. 192.037.

1902 Section 46. Section 197.4725, Florida Statutes, is created
 1903 to read:

1904 197.4725 Purchase of county-held tax certificates.-

1905 (1) Any person may purchase a county-held tax certificate
 1906 at any time after the tax certificate is issued and before a tax
 1907 deed application is made. The person purchasing a county-held
 1908 tax certificate shall pay to the tax collector the face amount
 1909 plus all interest, costs, and charges or, subject to s.
 1910 197.472(4), the part described in the tax certificate.

1911 (2) If a county-held tax certificate is purchased, the
 1912 interest earned shall be calculated at 1.5 percent per month, or
 1913 a fraction thereof, to the date of purchase.

1914 (3) The tax collector shall receive a fee of \$6.25 for each

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1915 county-held tax certificate purchased.

1916 (4) This section does not apply to collections relating to
 1917 fee timeshare real property made pursuant to s. 192.037.

1918 (5) The tax collector may use electronic means to make
 1919 known county-held tax certificates that are available for
 1920 purchase and to complete the purchase. The tax collector may
 1921 charge a reasonable fee for costs incurred in providing such
 1922 electronic services.

1923 (6) The purchaser of a county-held tax certificate shall be
 1924 issued a new tax certificate with a face value that includes all
 1925 sums paid to acquire the certificate from the county, including
 1926 accrued interest and charges paid under to this section, except
 1927 the fee paid to the tax collector under subsection (3). The date
 1928 the county-held certificate was issued shall be the date used to
 1929 determine the date on which an application for tax deed may be
 1930 made. The date that the new certificate is purchased is the date
 1931 that must be used to calculate the interest or minimum charge
 1932 due if the certificate is redeemed.

1933 Section 47. Section 197.473, Florida Statutes, is amended
 1934 to read:

1935 197.473 Disposition of unclaimed redemption moneys.-

1936 ~~(1) After~~ Money paid to the tax collector for the
 1937 redemption of a tax certificate or a tax deed application that
 1938 ~~certificates has been held for 90 days, which money is payable~~
 1939 ~~to the holder of a redeemed tax certificate but for which no~~
 1940 ~~claim has been made,~~ or which fails to be presented for payment,
 1941 is considered unclaimed as defined in s. 717.113 and shall be
 1942 remitted to the state pursuant to s. 717.117, ~~on the first day~~
 1943 ~~of the following quarter the tax collector shall remit such~~

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1944 ~~unclaimed moneys to the board of county commissioners, less the~~
 1945 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~
 1946 ~~retained by the tax collector as service charges.~~

1947 ~~(2) Two years after the date the unclaimed redemption~~
 1948 ~~moneys were remitted to the board of county commissioners, all~~
 1949 ~~claims to such moneys are forever barred, and such moneys become~~
 1950 ~~the property of the county.~~

1951 Section 48. Section 197.482, Florida Statutes, is amended
 1952 to read:

1953 197.482 Expiration Limitation upon lien of tax
 1954 certificate.-

1955 ~~(1) Seven After the expiration of 7 years after from the~~
 1956 ~~date of issuance of a tax certificate, which is the date of the~~
 1957 ~~first day of the tax certificate sale as advertised under s.~~
 1958 ~~197.432, of a tax certificate, if a tax deed has not been~~
 1959 ~~applied for on the property covered by the certificate, and no~~
 1960 ~~other administrative or legal proceeding, including a~~
 1961 ~~bankruptcy, has existed of record, the tax certificate is null~~
 1962 ~~and void, and the tax collector shall be canceled. The tax~~
 1963 ~~collector shall note cancel the tax certificate, noting the date~~
 1964 ~~of the cancellation of the tax certificate upon all appropriate~~
 1965 ~~records in his or her office. The tax collector shall complete~~
 1966 ~~the cancellation by entering opposite the record of the 7-year-~~
 1967 ~~old tax certificate a notation in substantially the following~~
 1968 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~
 1969 ~~certificates outstanding July 1, 1973, shall have a life of 20~~
 1970 ~~years from the date of issue. This subsection does not apply to~~
 1971 ~~deferred payment tax certificates.~~

1972 ~~(2) The provisions and limitations herein prescribed for~~

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1973 ~~tax certificates do not apply to tax certificates which were~~
1974 ~~sold under the provisions of chapter 18296, Laws of Florida,~~
1975 ~~1937, commonly known as the "Murphy Act."~~

1976 Section 49. Section 197.492, Florida Statutes, is amended
1977 to read:

1978 197.492 Errors and insolvencies report list.—On or before
1979 the 60th day after the tax certificate sale is adjourned, the
1980 tax collector shall certify ~~make out a report~~ to the board of
1981 county commissioners a report ~~separately~~ showing the discounts,
1982 errors, double assessments, and insolvencies relating to tax
1983 collections for which credit is to be given, including in every
1984 case except discounts, the names of the parties on whose account
1985 the credit is to be allowed. The report may be submitted in an
1986 electronic format. ~~The board of county commissioners, upon~~
1987 ~~receiving the report, shall examine it; make such investigations~~
1988 ~~as may be necessary; and, if the board discovers that the tax~~
1989 ~~collector has taken credit as an insolvent item any personal~~
1990 ~~property tax due by a solvent taxpayer, charge the amount of~~
1991 ~~taxes represented by such item to the tax collector and not~~
1992 ~~approve the report until the tax collector strikes such item~~
1993 ~~from the record.~~

1994 Section 50. Section 197.502, Florida Statutes, is amended
1995 to read:

1996 197.502 Application for obtaining tax deed by holder of tax
1997 sale certificate; fees.—

1998 (1) The holder of a any tax certificate, other than the
1999 county, at any time after 2 years have elapsed since April 1 of
2000 the year of issuance of the tax certificate and before the
2001 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~

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2002 ~~of issuance,~~ may file the certificate and an application for a
2003 tax deed with the tax collector of the county where the property
2004 ~~lands~~ described in the certificate is are located. ~~The~~
2005 ~~application may be made on the entire parcel of property or any~~
2006 ~~part thereof which is capable of being readily separated from~~
2007 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax
2008 deed application fee of \$75, plus reimbursement for any fee
2009 charged to the tax collector by a vendor for providing an
2010 electronic tax deed application program or service.

2011 (2) A certificateholder, other than the county, may notify
2012 the tax collector at any time of the certificateholder's intent
2013 to make application for tax deed. However, if the tax deed
2014 application will be filed within the month of the earliest date
2015 allowed pursuant to subsection (1), the certificateholder must
2016 provide the tax collector with a notice of intent to make
2017 application no later than 30 days before the date of
2018 application. The tax collector shall notify the
2019 certificateholder of the total amount due or the estimated
2020 amount due, which must include the amount due for redemption or
2021 purchase of all other outstanding tax certificates, plus
2022 interest; any omitted taxes, plus interest; any delinquent
2023 taxes, plus interest; any costs of an electronic tax deed sale;
2024 and current taxes, if due, which cover the land. The tax
2025 collector shall provide this notice at the earliest possible
2026 date but no later than 30 days following the tax collector's
2027 receipt of the certificateholder's notice of intent to make
2028 application. The certificateholder shall pay the total amount
2029 due or the estimated amount due at the time of application. If
2030 the tax collector estimates the costs to redeem the outstanding

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2031 certificates, the tax collector must provide a final statement
2032 of the costs within 60 days after receipt of the application.
2033 The applicant shall pay any additional amounts due within 10
2034 days after receipt of a final statement. The tax collector shall
2035 refund any overpayments with interest at the rate of 5 percent
2036 compounded annually within 10 days after providing the final
2037 statement. Any certificateholder, other than the county, who
2038 makes application for a tax deed shall pay the tax collector at
2039 the time of application all amounts required for redemption or
2040 purchase of all other outstanding tax certificates, plus
2041 interest, any omitted taxes, plus interest, any delinquent
2042 taxes, plus interest, and current taxes, if due, covering the
2043 land.

2044 (3) The county in which ~~where~~ the property lands described
2045 in the certificate ~~is~~ are located shall apply ~~make application~~
2046 for a tax deed on all county-held certificates on property
2047 valued at \$5,000 or more on the property appraiser's most recent
2048 assessment roll, except deferred payment tax certificates, and
2049 may apply for tax deeds ~~make application~~ on those certificates
2050 on property valued at less than \$5,000 on the property
2051 appraiser's most recent assessment roll. The ~~Such~~ application
2052 shall be made 2 years after April 1 of the year of issuance of
2053 the certificates or as soon thereafter as is reasonable. Upon
2054 application ~~for a tax deed~~, the county shall deposit with the
2055 tax collector all applicable costs and fees, but may ~~shall~~ not
2056 deposit any money to cover the redemption of other outstanding
2057 certificates covering the property land. The tax collector may
2058 charge a tax deed application fee of \$75, plus reimbursement for
2059 any fee charged to the tax collector by a vendor for providing

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2060 an electronic tax deed application program or service.

2061 (4) The tax collector shall deliver to the clerk of the
2062 circuit court a statement that payment has been made for all
2063 outstanding certificates or, if the certificate is held by the
2064 county, that all appropriate fees have been deposited, and
2065 stating that the following persons are to be notified prior to
2066 the sale of the property:

2067 (a) Any legal titleholder of record if the address of the
2068 owner appears on the record of conveyance of the property lands
2069 to the owner. However, if the legal titleholder of record is the
2070 same as the person to whom the property was assessed on the tax
2071 roll for the year in which the property was last assessed, then
2072 the notice may ~~only~~ be mailed to the address of the legal
2073 titleholder as it appears on the latest assessment roll.

2074 (b) Any lienholder of record who has recorded a lien
2075 against the property described in the tax certificate if an
2076 address appears on the recorded lien.

2077 (c) Any mortgagee of record if an address appears on the
2078 recorded mortgage.

2079 (d) Any vendee of a recorded contract for deed if an
2080 address appears on the recorded contract or, if the contract is
2081 not recorded, any vendee who has applied to receive notice
2082 pursuant to s. 197.344(1)(c).

2083 (e) Any other lienholder who has applied to the tax
2084 collector to receive notice if an address is supplied to the
2085 collector ~~by such lienholder~~.

2086 (f) Any person to whom the property was assessed on the tax
2087 roll for the year in which the property was last assessed.

2088 (g) Any lienholder of record who has recorded a lien

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2089 against a mobile home located on the property described in the
2090 tax certificate if an address appears on the recorded lien and
2091 if the lien is recorded with the clerk of the circuit court in
2092 the county where the mobile home is located.

2093 (h) Any legal titleholder of record of property that is
2094 contiguous to the property described in the tax certificate, if
2095 ~~when~~ the property described is ~~either~~ submerged land or common
2096 elements of a subdivision, if the address of the titleholder of
2097 contiguous property appears on the record of conveyance of the
2098 property ~~land~~ and to the ~~that~~ legal titleholder. However, if the
2099 legal titleholder of property contiguous to the property
2100 ~~described in the tax certificate~~ is the same as the person to
2101 whom the property described in the tax certificate was assessed
2102 on the tax roll for the year in which the property was last
2103 assessed, the notice may be mailed ~~only~~ to the address of the
2104 legal titleholder as it appears on the latest assessment roll.
2105 As used in this chapter, the term "contiguous" means touching,
2106 meeting, or joining at the surface or border, other than at a
2107 corner or a single point, and not separated by submerged lands.
2108 Submerged lands lying below the ordinary high-water mark which
2109 are sovereignty lands are not part of the upland contiguous
2110 property for purposes of notification.

2111
2112 The statement must be signed by the tax collector or the tax
2113 collector's designee, ~~with the tax collector's seal affixed~~. The
2114 tax collector may purchase a reasonable bond for errors and
2115 omissions of his or her office in making such statement. The
2116 search of the official records must be made by a direct and
2117 inverse search. "Direct" means the index in straight and

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2118 continuous alphabetic order by grantor, and "inverse" means the
2119 index in straight and continuous alphabetic order by grantee.

2120 (5) (a) The tax collector may contract with a title company
2121 or an abstract company ~~at a reasonable fee~~ to provide the
2122 minimum information required in subsection (4), consistent with
2123 rules adopted by the department. If additional information is
2124 required, the tax collector must make a written request to the
2125 title or abstract company stating the additional requirements.
2126 The tax collector may select any title or abstract company,
2127 regardless of its location, as long as the fee is reasonable,
2128 the minimum information is submitted, and the title or abstract
2129 company is authorized to do business in this state. The tax
2130 collector may advertise and accept bids for the title or
2131 abstract company if he or she considers it appropriate to do so.

2132 1. The ownership and encumbrance report must include the ~~be~~
2133 ~~printed or typed on stationery or other paper showing a~~
2134 letterhead of the person, firm, or company that makes the
2135 search, and the signature of the individual ~~person~~ who makes the
2136 search or of an officer of the firm must be attached. The tax
2137 collector is not liable for payment to the firm unless these
2138 requirements are met. The report may be submitted to the tax
2139 collector in an electronic format.

2140 2. The tax collector may not accept or pay for any title
2141 search or abstract if ~~no~~ financial responsibility is not assumed
2142 for the search. However, reasonable restrictions as to the
2143 liability or responsibility of the title or abstract company are
2144 acceptable. Notwithstanding s. 627.7843(3), the tax collector
2145 may contract for higher maximum liability limits.

2146 3. In order to establish uniform prices for ownership and

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2147 encumbrance reports within the county, the tax collector must
2148 ~~shall~~ ensure that the contract for ownership and encumbrance
2149 reports include all requests for title searches or abstracts for
2150 a given period of time.

2151 (b) Any fee paid for a ~~any~~ title search or abstract must be
2152 collected at the time of application under subsection (1), and
2153 the amount of the fee must be added to the opening bid.

2154 (c) The clerk shall advertise and administer the sale and
2155 receive such fees for the issuance of the deed and sale of the
2156 property as ~~are~~ provided in s. 28.24.

2157 (6) ~~(a)~~ The opening bid:

2158 (a) On county-held certificates ~~on nonhomestead property~~
2159 shall be the sum of the value of all outstanding certificates
2160 against the property land, plus omitted years' taxes, delinquent
2161 taxes, interest, and all costs and fees paid by the county.

2162 ~~(b) The opening bid~~ On an individual certificate ~~on~~
2163 ~~nonhomestead property shall include~~, in addition to the amount
2164 of money paid to the tax collector by the certificateholder at
2165 the time of application, must include the amount required to
2166 redeem the applicant's tax certificate and all other costs and
2167 fees paid by the applicant, plus all tax certificates that were
2168 sold subsequent to the filing of the tax deed application and
2169 omitted taxes, if any.

2170 ~~(c) The opening bid on property assessed on the latest tax~~
2171 ~~roll as homestead property shall include, in addition to the~~
2172 ~~amount of money required for an opening bid on nonhomestead~~
2173 ~~property, an amount equal to one-half of the latest assessed~~
2174 ~~value of the homestead. Payment of one-half of the assessed~~
2175 ~~value of the homestead property shall not be required if the tax~~

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2176 ~~certificate to which the application relates was sold prior to~~
2177 ~~January 1, 1982.~~

2178 (7) On county-held certificates for which there are no
2179 bidders at the public sale, the clerk shall enter the land on a
2180 list entitled "lands available for taxes" and shall immediately
2181 notify the county commission and all other persons holding
2182 certificates against the property land that the property land is
2183 available. During the first 90 days after the property land is
2184 placed on the list ~~of lands available for taxes~~, the county may
2185 purchase the land for the opening bid or may waive its rights to
2186 purchase the property. Thereafter, any person, the county, or
2187 any other governmental unit may purchase the land from the
2188 clerk, without further notice or advertising, for the opening
2189 bid, except that if ~~when~~ the county or other governmental unit
2190 is the purchaser for its own use, the board of county
2191 commissioners may cancel omitted years' taxes, as provided under
2192 s. 197.447. If the county does not elect to purchase the
2193 property land, the county must notify each legal titleholder of
2194 property contiguous to the property land available for taxes, as
2195 provided in paragraph (4) (h), before expiration of the 90-day
2196 period. Interest on the opening bid continues to accrue through
2197 the month of sale as prescribed by s. 197.542.

2198 (8) Taxes shall not be extended against parcels listed as
2199 lands available for taxes, but in each year the taxes that would
2200 have been due shall be treated as omitted years and added to the
2201 required minimum bid. Seven ~~Three~~ years after the day the land
2202 was offered for public sale, the land shall escheat to the
2203 county in which it is located, free and clear. All tax
2204 certificates, accrued taxes, and liens of any nature against the

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2205 property shall be deemed canceled as a matter of law and of no
2206 further legal force and effect, and the clerk shall execute an
2207 escheatment tax deed vesting title in the board of county
2208 commissioners of the county in which the land is located.

2209 (a) When a property escheats to the county under this
2210 subsection, the county is not subject to any liability imposed
2211 by chapter 376 or chapter 403 for preexisting soil or
2212 groundwater contamination due solely to its ownership. However,
2213 this subsection does not affect the rights or liabilities of any
2214 past or future owners of the escheated property and does not
2215 affect the liability of any governmental entity for the results
2216 of its actions that create or exacerbate a pollution source.

2217 (b) The county and the Department of Environmental
2218 Protection may enter into a written agreement for the
2219 performance, funding, and reimbursement of the investigative and
2220 remedial acts necessary for a property that escheats to the
2221 county.

2222 (9) Consolidated applications on more than one tax
2223 certificate are allowed, but a separate statement shall be
2224 issued pursuant to subsection (4), and a separate tax deed shall
2225 be issued pursuant to s. 197.552, for each parcel of property
2226 shown on the tax certificate.

2227 (10) Any fees collected pursuant to this section shall be
2228 refunded to the certificateholder in the event that the tax deed
2229 sale is canceled for any reason.

2230 (11) For any property acquired under this section by the
2231 county for the express purpose of providing infill housing, the
2232 board of county commissioners may, in accordance with s.
2233 197.447, cancel county-held tax certificates and omitted years'

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2234 taxes on such properties. Furthermore, the county may not
2235 transfer a property acquired under this section specifically for
2236 infill housing back to a taxpayer who failed to pay the
2237 delinquent taxes or charges that led to the issuance of the tax
2238 certificate or lien. For purposes of this subsection only, the
2239 term "taxpayer" includes the taxpayer's family or any entity in
2240 which the taxpayer or taxpayer's family has any interest.

2241 Section 51. Section 197.542, Florida Statutes, is amended
2242 to read:

2243 197.542 Sale at public auction.—

2244 (1) Real property ~~The lands~~ advertised for sale to the
2245 highest bidder as a result of an application filed under s.
2246 197.502 shall be sold at public auction by the clerk of the
2247 circuit court, or his or her deputy, of the county where the
2248 property is ~~lands are~~ located on the date, at the time, and at
2249 the location as set forth in the published notice, which must
2250 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~
2251 ~~the time and place, the clerk shall read the notice of sale and~~
2252 ~~shall offer the lands described in the notice for sale to the~~
2253 ~~highest bidder for cash at public outcry.~~ The amount required to
2254 redeem the tax certificate, plus the amounts paid by the holder
2255 to the clerk ~~of the circuit court~~ in charges for costs of sale,
2256 redemption of other tax certificates on the same property lands,
2257 and all other costs to the applicant for tax deed, plus interest
2258 ~~thereon~~ at the rate of 1.5 percent per month for the period
2259 running from the month after the date of application for the
2260 deed through the month of sale and costs incurred for the
2261 service of notice provided for in s. 197.522(2), shall be
2262 ~~considered~~ the bid of the certificateholder for the property. If

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2263 tax certificates exist or if delinquent taxes accrued subsequent
2264 to the filing of the tax deed application, the amount required
2265 to redeem such tax certificates or pay such delinquent taxes
2266 shall be included in the minimum bid. However, if the land to be
2267 sold is assessed on the latest tax roll as homestead property,
2268 the bid of the certificateholder shall be increased to include
2269 an amount equal to one-half of the assessed value of the
2270 homestead property as required by s. 197.502. If there are no
2271 higher bids, the property ~~and~~ shall be struck off and sold to
2272 the certificateholder, who shall forthwith pay to the clerk any
2273 amounts included in the minimum bid, the documentary stamp tax
2274 and recording fees due. Upon payment, and a tax deed shall
2275 ~~thereupon~~ be issued and recorded by the clerk. The tax deed
2276 applicant shall have the option of placing the property on the
2277 list of lands available for taxes in lieu of paying any
2278 additional sums due as a result of the increased minimum bid,
2279 documentary stamps, or recording fees.

2280 (2) ~~If there are other bids,~~ The certificateholder has
2281 ~~shall have~~ the right to bid as others present may bid, and the
2282 property shall be struck off and sold to the highest bidder. The
2283 high bidder shall post with the clerk a nonrefundable ~~cash~~
2284 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to
2285 be applied to the sale price at the time of full payment. Notice
2286 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the
2287 auction site, and the clerk may require ~~that~~ bidders to show
2288 their willingness and ability to post the ~~cost~~ deposit. If full
2289 payment of the final bid and of documentary stamp tax and
2290 recording fees is not made within 24 hours, excluding weekends
2291 and legal holidays, the clerk shall cancel all bids, readvertise

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2292 the sale as provided in this section, and pay all costs of the
 2293 sale from the deposit. Any remaining funds must be applied
 2294 toward the opening bid. The clerk may refuse to recognize the
 2295 bid of any person who has previously bid and refused, for any
 2296 reason, to honor such bid.

2297 (3) If the sale is canceled for any reason, or the buyer
 2298 fails to make full payment within the time required, the clerk
 2299 shall immediately readvertise the sale to be held within ~~no~~
 2300 ~~later than~~ 30 days after the date the sale was canceled. Only
 2301 one advertisement is necessary. ~~No further notice is required.~~
 2302 The amount of the opening ~~statutory~~ ~~(opening)~~ bid shall be
 2303 increased by the cost of advertising, additional clerk's fees as
 2304 provided for in s. 28.24(21), and interest as provided for in
 2305 subsection (1). This process must be repeated until the property
 2306 is sold and the clerk receives full payment or the clerk does
 2307 not receive any bids other than the bid of the
 2308 certificateholder. The clerk must ~~shall~~ receive full payment
 2309 before ~~prior to~~ the issuance of the tax deed.

2310 (4) (a) A clerk may conduct electronic tax deed sales in
 2311 lieu of public outcry. The clerk must comply with the procedures
 2312 provided in this chapter, except that electronic proxy bidding
 2313 shall be allowed and the clerk may require bidders to advance
 2314 sufficient funds to pay the deposit required by subsection (2).
 2315 The clerk shall provide access to the electronic sale by
 2316 computer terminals open to the public at a designated location.
 2317 A clerk who conducts such electronic sales may receive
 2318 electronic deposits and payments related to the sale. The
 2319 portion of an advance deposit from a winning bidder required by
 2320 subsection (2) shall, upon acceptance of the winning bid, be

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2321 subject to the fee under s. 28.24(10).

2322 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~
 2323 ~~to~~ restrict or limit the authority of a charter county to
 2324 conduct ~~from conducting~~ electronic tax deed sales. In a charter
 2325 county where the clerk of the circuit court does not conduct all
 2326 electronic sales, the charter county shall be permitted to
 2327 receive electronic deposits and payments related to sales it
 2328 conducts, as well as to subject the winning bidder to a fee,
 2329 consistent with the schedule in s. 28.24(10).

2330 (c) The costs of electronic tax deed sales shall be added
 2331 to the charges for the costs of sale under subsection (1) and
 2332 paid by the certificateholder when filing an application for a
 2333 tax deed.

2334 Section 52. Section 197.522, Florida Statutes, is amended
 2335 to read:

2336 197.522 Notice to owner when application for tax deed is
 2337 made.—

2338 (1) (a) Except as provided in this section, the clerk of the
 2339 circuit court shall notify, by certified mail with return
 2340 receipt requested or by registered mail if the notice is to be
 2341 sent outside the continental United States, the persons listed
 2342 in the tax collector's statement pursuant to s. 197.502(4) that
 2343 an application for a tax deed has been made. Such notice shall
 2344 be mailed at least 20 days before ~~prior to~~ the date of sale. If
 2345 an ~~no~~ address is not listed in the tax collector's statement,
 2346 then a ~~no~~ notice is not ~~shall be~~ required.

2347 (b) The clerk shall enclose with every copy mailed a
 2348 statement as follows:

2349 WARNING: There are unpaid taxes on property which you own

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2350 or in which you have a legal interest. Such property will be
2351 sold at public auction notwithstanding its classification as
2352 homestead property, if applicable. The property will be sold at
2353 public auction on ...(date)... unless the back taxes are paid.
2354 To make payment, or to receive further information, contact the
2355 clerk of court immediately at ...(address)..., ...(telephone
2356 number)....

2357 (c) The clerk shall complete and attach to the affidavit of
2358 the publisher a certificate containing the names and addresses
2359 of those persons notified and the date the notice was mailed.
2360 The certificate shall be signed by the clerk and the clerk's
2361 official seal affixed. The certificate shall be prima facie
2362 evidence of the fact that the notice was mailed. If an ~~no~~
2363 address is not listed on the tax collector's certification, the
2364 clerk shall execute a certificate to that effect.

2365 (d) The failure of anyone to receive notice as provided
2366 herein shall not affect the validity of the tax deed issued
2367 pursuant to the notice.

2368 (e) A printed copy of the notice as published in the
2369 newspaper, accompanied by the warning statement described in
2370 paragraph (b), shall be deemed sufficient notice.

2371 (2) (a) In addition to the notice provided in subsection
2372 (1), for property that was not classified as homestead property
2373 on the most recent assessment roll prior to the tax deed
2374 application, the sheriff of the county in which the legal
2375 titleholder resides shall, at least 20 days prior to the date of
2376 sale, notify the legal titleholder of record of the property on
2377 which the tax certificate is outstanding. The original notice
2378 and sufficient copies shall be prepared by the clerk and

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2379 provided to the sheriff. Such notice shall be served as
2380 specified in chapter 48; if the sheriff is unable to make
2381 service, he or she shall post a copy of the notice in a
2382 conspicuous place at the legal titleholder's last known address.
2383 The inability of the sheriff to serve notice on the legal
2384 titleholder shall not affect the validity of the tax deed issued
2385 pursuant to the notice. A legal titleholder of record who
2386 resides outside the state may be notified by the clerk as
2387 provided in subsection (1). The notice shall be in substantially
2388 the following form:

WARNING

2391 There are unpaid taxes on the property which you own.
2392 Such property will be sold at public auction
2393 notwithstanding its classification as homestead
2394 property, if applicable. The property will be sold at
2395 public auction on ...(date)... unless the back taxes
2396 are paid. To make arrangements for payment, or to
2397 receive further information, contact the clerk of
2398 court at ...(address)..., ...(telephone number)....

2399
2400 In addition, if the legal titleholder does not reside in the
2401 county in which the property to be sold is located, a copy of
2402 such notice shall be posted in a conspicuous place on the
2403 property by the sheriff of the county in which the property is
2404 located. However, no posting of notice shall be required if the
2405 property to be sold is classified for assessment purposes,
2406 according to use classifications established by the department,
2407 as nonagricultural acreage or vacant land.

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2408 (b) In addition to the notice provided in subsection (1),
2409 for property classified as homestead property on the most recent
2410 assessment roll, the sheriff of the county in which the legal
2411 titleholder resides shall, at least 45 days prior to the date of
2412 sale, provide notice that a tax certificate is outstanding on
2413 such homestead property to the legal titleholder of record. The
2414 original notice and sufficient copies shall be prepared by the
2415 clerk of the circuit court and provided to the sheriff. Such
2416 notice shall be served as provided in chapter 48. If unable to
2417 make service, the sheriff shall post a copy of the notice in a
2418 conspicuous place at the homestead property address. The return
2419 of service shall indicate, in addition to the details of
2420 service, whether the residence exists and whether the residence
2421 appears to be occupied. The inability of the sheriff to serve
2422 notice on the legal titleholder of homestead property subject to
2423 an outstanding tax certificate does not affect the validity of a
2424 tax deed issued on such property pursuant to the notice. The
2425 notice shall be in substantially the following form:

2426 WARNING

2427

2428 There are unpaid taxes on the homestead property you
2429 own. Such property will be sold at public auction on
2430 (date), unless the back taxes are paid,
2431 notwithstanding its classification as homestead
2432 property. To make arrangements for payment or to
2433 receive further information, contact the clerk of the
2434 court immediately at ...(address)..., ...(telephone
2435 number)....

2436 (c) ~~(b)~~ In addition to the notice provided in subsection

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2437 (1), the clerk shall notify by certified mail with return
2438 receipt requested, or by registered mail if the notice is to be
2439 sent outside the continental United States, the persons listed
2440 in the tax collector's statement pursuant to s. 197.502(4)(h)
2441 and to the tax deed applicant that application for a tax deed
2442 has been made. Such notice shall be mailed at least 20 days
2443 prior to the date of sale. If an ~~no~~ address is not listed in the
2444 tax collector's statement, a ~~then no~~ notice is not ~~shall be~~
2445 required. Enclosed with the copy of the notice shall be a
2446 statement in substantially the following form:

2447 WARNING

2448
2449 There are unpaid taxes on property contiguous to your
2450 property. The property with the unpaid taxes will be
2451 sold at auction on ...(date)... unless the back taxes
2452 are paid. To make payment, or to receive further
2453 information about the purchase of the property,
2454 contact the clerk of court immediately at
2455 ...(address)..., ...(telephone number)....

2456
2457 Neither the failure of the tax collector to include the list of
2458 contiguous property owners pursuant to s. 197.502(4)(h) in his
2459 or her statement to the clerk nor the failure of the clerk to
2460 mail this notice to any or all of the persons listed in the tax
2461 collector's statement pursuant to s. 197.502(4)(h) shall be a
2462 basis to challenge the validity of the tax deed issued pursuant
2463 to any notice under this section.

2464 (3) ~~Nothing in~~ This chapter does not prohibit a ~~shall be~~
2465 ~~construed to prevent the~~ tax collector, or any other public

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2466 official, in his or her discretion from giving additional notice
2467 in any form concerning tax certificates and tax sales beyond the
2468 minimum requirements of this chapter.

2469 Section 53. Section 197.552, Florida Statutes, is amended
2470 to read:

2471 197.552 Tax deeds.—

2472 (1) All tax deeds shall be issued in the name of a county
2473 and ~~must shall~~ be signed by the clerk of the county. The deed
2474 shall be witnessed by two witnesses, the official seal shall be
2475 attached ~~thereto~~, and the deed shall be acknowledged or proven
2476 as other deeds. ~~The charges by the clerk shall be as provided in~~
2477 s. 28.24. Tax deeds issued to a purchaser of property land for
2478 delinquent taxes must shall be in the form prescribed by the
2479 department. All deeds issued pursuant to this section are prima
2480 facie evidence of the regularity of all proceedings from the
2481 valuation of the property lands to the issuance of the deed,
2482 inclusive.

2483 (2) (a) Except as specifically provided in this chapter, a
2484 ~~no~~ right, interest, restriction, or other covenant ~~does not~~
2485 ~~shall~~ survive the issuance of a tax deed.

2486 (b)1. Liens that survive the issuance of a tax deed include
2487 ~~except that~~ a lien of record held by a municipal or county
2488 governmental unit ~~or~~, special district, ~~or~~ community development
2489 district. These surviving liens include tax certificates that
2490 were not incorporated in the tax deed application, ~~if~~, ~~when~~ such
2491 liens were ~~lien is~~ not satisfied ~~from~~ ~~as of~~ the ~~disbursement of~~
2492 proceeds of sale under ~~the provisions of~~ s. 197.582, ~~shall~~
2493 survive the issuance of a tax deed.

2494 2. A code enforcement lien survives only as to the amount

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2495 expended by the governmental entity to correct the code
2496 deficiency and the amount of the surviving liens may not include
2497 interest, penalties, or attorney's fees.

2498 3. A municipal or county government lien or special
2499 district lien survives as to principal only, and only if the
2500 lien is recorded in the public records of the county before the
2501 tax deed sale.

2502 (3) A lien surviving the issuance of a tax deed may not
2503 provide a basis to foreclose against the interest of the tax
2504 deed owner unless the owner is reimbursed for the price of
2505 acquiring the tax deed, including recording fees and documentary
2506 stamps, by the holder of the surviving lien or at the time of a
2507 foreclosure sale. If a foreclosure sale results in insufficient
2508 funds to satisfy a surviving lien and reimburse the tax deed
2509 owner, the proceeds of the foreclosure sale shall be distributed
2510 pro rata in recognition of the equal dignity of lien and the tax
2511 deed. The charges by the clerk shall be as provided in s. 28.24.
2512 ~~Tax deeds issued to a purchaser of land for delinquent taxes~~
2513 ~~shall be in the form prescribed by the department. All deeds~~
2514 ~~issued pursuant to this section shall be prima facie evidence of~~
2515 ~~the regularity of all proceedings from the valuation of the~~
2516 ~~lands to the issuance of the deed, inclusive.~~

2517 Section 54. Subsection (2) of section 197.582, Florida
2518 Statutes, is amended to read:

2519 197.582 Disbursement of proceeds of sale.—

2520 (2) If the property is purchased for an amount in excess of
2521 the statutory bid of the certificateholder, the excess shall be
2522 paid over and disbursed by the clerk. ~~If the property purchased~~
2523 ~~is homestead property and the statutory bid includes an amount~~

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2524 ~~equal to at least one-half of the assessed value of the~~
2525 ~~homestead, that amount shall be treated as excess and~~
2526 ~~distributed in the same manner.~~ The clerk shall distribute the
2527 excess to the governmental units for the payment of any lien of
2528 record held by a governmental unit against the property,
2529 including any tax certificates not incorporated in the tax deed
2530 application and omitted taxes, if any. ~~If In the event~~ the
2531 excess is not sufficient to pay all of such liens in full, the
2532 excess shall ~~then~~ be paid to each governmental unit pro rata.
2533 If, after all liens ~~of record of the~~ governmental units ~~upon the~~
2534 ~~property~~ are paid in full, there remains a balance of
2535 undistributed funds, the balance ~~of the purchase price~~ shall be
2536 retained by the clerk for the benefit of ~~the~~ persons described
2537 in s. 197.522(1)(a), except those persons described in s.
2538 197.502(4)(h), as their interests may appear. The clerk shall
2539 mail notices to such persons notifying them of the funds held
2540 for their benefit. Any service charges, at the ~~same rate as~~
2541 ~~prescribed in s. 28.24(10), and costs of mailing notices shall~~
2542 be paid out of the excess balance held by the clerk. Excess
2543 proceeds shall be held and disbursed in the same manner as
2544 unclaimed redemption moneys in s. 197.473. ~~If In the event~~
2545 excess proceeds are not sufficient to cover the service charges
2546 and mailing costs, the clerk shall receive the total amount of
2547 excess proceeds as a service charge.

2548 Section 55. Section 197.602, Florida Statutes, is amended
2549 to read:

2550 197.602 Reimbursement required in challenges to the
2551 validity of a tax deed ~~Party recovering land must refund taxes~~
2552 ~~paid and interest.-~~

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2553 (1) If a party successfully challenges the validity of a
2554 tax deed in an action at law or equity, but the taxes for which
2555 the tax deed was sold were not paid before the tax deed was
2556 issued, the party shall pay to the party against whom the
2557 judgment or decree is entered:

2558 (a) The amount paid for the tax deed and all taxes paid
2559 upon the land, together with 12 percent interest thereon per
2560 year from the date of the issuance of the tax deed;

2561 (b) All legal expenses in obtaining the tax deed, including
2562 publication of notice and clerk's fees for issuing and recording
2563 the tax deed; and

2564 (c) The fair cash value of all maintenance and permanent
2565 improvements made upon the land by the holders under the tax
2566 deed. If, in an action at law or in equity involving the
2567 validity of any tax deed, the court holds that the tax deed was
2568 invalid at the time of its issuance and that title to the land
2569 therein described did not vest in the tax deed holder, then, if
2570 the taxes for which the land was sold and upon which the tax
2571 deed was issued had not been paid prior to issuance of the deed,
2572 the party in whose favor the judgment or decree in the suit is
2573 entered shall pay to the party against whom the judgment or
2574 decree is entered the amount paid for the tax deed and all taxes
2575 paid upon the land, together with 12 percent interest thereon
2576 per year from the date of the issuance of the tax deed and all
2577 legal expenses in obtaining the tax deed, including publication
2578 of notice and clerk's fees for issuing and recording the tax
2579 deed, and also the fair cash value of all permanent improvements
2580 made upon the land by the holders under the tax deed.

2581 (2) In an action to challenge the validity of a tax deed,

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2582 the prevailing party is entitled to all reasonable litigation
2583 expenses including attorney's fees.

2584 (3) The court shall determine the amount of the expenses
2585 for which a party shall be reimbursed. ~~and the fair cash value~~
2586 ~~of improvements shall be ascertained and found upon the trial of~~
2587 ~~the action, and~~ The tax deed holder or anyone holding under the
2588 tax deed has thereunder shall have a prior lien on upon the land
2589 for the payment of the expenses that must be reimbursed to such
2590 persons sums.

2591 Section 56. Section 192.0105, Florida Statutes, is amended
2592 to read

2593 192.0105 Taxpayer rights.—There is created a Florida
2594 Taxpayer's Bill of Rights for property taxes and assessments to
2595 guarantee that the rights, privacy, and property of the
2596 taxpayers of this state are adequately safeguarded and protected
2597 during tax levy, assessment, collection, and enforcement
2598 processes administered under the revenue laws of this state. The
2599 Taxpayer's Bill of Rights compiles, in one document, brief but
2600 comprehensive statements that summarize the rights and
2601 obligations of the property appraisers, tax collectors, clerks
2602 of the court, local governing boards, the Department of Revenue,
2603 and taxpayers. Additional rights afforded to payors of taxes and
2604 assessments imposed under the revenue laws of this state are
2605 provided in s. 213.015. The rights afforded taxpayers to assure
2606 that their privacy and property are safeguarded and protected
2607 during tax levy, assessment, and collection are available only
2608 insofar as they are implemented in other parts of the Florida
2609 Statutes or rules of the Department of Revenue. The rights so
2610 guaranteed to state taxpayers in the Florida Statutes and the

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2611 departmental rules include:

2612 (1) THE RIGHT TO KNOW.—

2613 (a) The right to be sent a ~~mailed~~ notice of proposed
2614 property taxes and proposed or adopted non-ad valorem
2615 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and
2616 (13)(a), and 200.069). The notice must also inform the taxpayer
2617 that the final tax bill may contain additional non-ad valorem
2618 assessments (see s. 200.069(10)).

2619 (b) The right to notification of a public hearing on each
2620 taxing authority's tentative budget and proposed millage rate
2621 and advertisement of a public hearing to finalize the budget and
2622 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2623 (c) The right to advertised notice of the amount by which
2624 the tentatively adopted millage rate results in taxes that
2625 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).
2626 The right to notification ~~by first-class mail~~ of a comparison of
2627 the amount of the taxes to be levied from the proposed millage
2628 rate under the tentative budget change, compared to the previous
2629 year's taxes, and also compared to the taxes that would be
2630 levied if no budget change is made (see ss. 200.065(2)(b) and
2631 200.069(2), (3), (4), and (8)).

2632 (d) The right that the adopted millage rate will not exceed
2633 the tentatively adopted millage rate. If the tentative rate
2634 exceeds the proposed rate, each taxpayer shall be mailed notice
2635 comparing his or her taxes under the tentatively adopted millage
2636 rate to the taxes under the previously proposed rate, before a
2637 hearing to finalize the budget and adopt millage (see s.
2638 200.065(2)(d)).

2639 (e) The right to be sent notice by first-class mail of a

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2640 non-ad valorem assessment hearing at least 20 days before the
2641 hearing with pertinent information, including the total amount
2642 to be levied against each parcel. All affected property owners
2643 have the right to appear at the hearing and to file written
2644 objections with the local governing board (see s. 197.3632(4)(b)
2645 and (c) and (10)(b)2.b.).

2646 (f) The right of an exemption recipient to be sent a
2647 renewal application for that exemption, the right to a receipt
2648 for homestead exemption claim when filed, and the right to
2649 notice of denial of the exemption (see ss. 196.011(6),
2650 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2651 (g) The right, on property determined not to have been
2652 entitled to homestead exemption in a prior year, to notice of
2653 intent from the property appraiser to record notice of tax lien
2654 and the right to pay tax, penalty, and interest before a tax
2655 lien is recorded for any prior year (see s. 196.161(1)(b)).

2656 (h) The right to be informed during the tax collection
2657 process, including: notice of tax due; notice of back taxes;
2658 notice of late taxes and assessments and consequences of
2659 nonpayment; opportunity to pay estimated taxes and non-ad
2660 valorem assessments when the tax roll will not be certified in
2661 time; notice when interest begins to accrue on delinquent
2662 provisional taxes; notice of the right to prepay estimated taxes
2663 by installment; a statement of the taxpayer's estimated tax
2664 liability for use in making installment payments; and notice of
2665 right to defer taxes and non-ad valorem assessments on homestead
2666 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),
2667 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),
2668 193.1145(10)(a), and 197.254(1)). However, a taxpayer is deemed

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2669 to have waived the right to know if the taxpayer fails to
2670 provide current contact information to the county property
2671 appraiser and tax collector.

2672 (i) The right to an advertisement in a newspaper listing
2673 names of taxpayers who are delinquent in paying tangible
2674 personal property taxes, with amounts due, and giving notice
2675 that interest is accruing at 18 percent and that, unless taxes
2676 are paid, warrants will be issued, prior to petition made with
2677 the circuit court for an order to seize and sell property (see
2678 s. 197.402(2)).

2679 (j) The right to be sent a ~~mailed~~ notice when a petition
2680 has been filed with the court for an order to seize and sell
2681 property and the right to be mailed notice, and to be served
2682 notice by the sheriff, before the date of sale, that application
2683 for tax deed has been made and property will be sold unless back
2684 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and
2685 197.522(1)(a) and (2)).

2686 (k) The right to have certain taxes and special assessments
2687 levied by special districts individually stated on the "Notice
2688 of Proposed Property Taxes and Proposed or Adopted Non-Ad
2689 Valorem Assessments" (see s. 200.069).

2690
2691 Notwithstanding the right to information contained in this
2692 subsection, under s. 197.122 property owners are held to know
2693 that property taxes are due and payable annually and charges
2694 property owners with a duty to ascertain the amount of current
2695 and delinquent taxes to obtain the necessary information from
2696 the applicable governmental officials.

2697 (2) THE RIGHT TO DUE PROCESS.—

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2698 (a) The right to an informal conference with the property
2699 appraiser to present facts the taxpayer considers to support
2700 changing the assessment and to have the property appraiser
2701 present facts supportive of the assessment upon proper request
2702 of any taxpayer who objects to the assessment placed on his or
2703 her property (see s. 194.011(2)).

2704 (b) The right to petition the value adjustment board over
2705 objections to assessments, denial of exemption, denial of
2706 agricultural classification, denial of historic classification,
2707 denial of high-water recharge classification, disapproval of tax
2708 deferral, and any penalties on deferred taxes imposed for
2709 incorrect information willfully filed. Payment of estimated
2710 taxes does not preclude the right of the taxpayer to challenge
2711 his or her assessment (see ss. 194.011(3), 196.011(6) and
2712 (9)(a), 196.151, 196.193(1)(c) and (5), 193.461(2), 193.503(7),
2713 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2714 (c) The right to file a petition for exemption or
2715 agricultural classification with the value adjustment board when
2716 an application deadline is missed, upon demonstration of
2717 particular extenuating circumstances for filing late (see ss.
2718 193.461(3)(a) and 196.011(1), (7), (8), and (9)(e)).

2719 (d) The right to prior notice of the value adjustment
2720 board's hearing date and the right to the hearing within 4 hours
2721 of scheduled time (see s. 194.032(2)).

2722 (e) The right to notice of date of certification of tax
2723 rolls and receipt of property record card if requested (see ss.
2724 193.122(2) and (3) and 194.032(2)).

2725 (f) The right, in value adjustment board proceedings, to
2726 have all evidence presented and considered at a public hearing

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2727 at the scheduled time, to be represented by an attorney or
 2728 agent, to have witnesses sworn and cross-examined, and to
 2729 examine property appraisers or evaluators employed by the board
 2730 who present testimony (see ss. 194.034(1)(a) and (c) and (4),
 2731 and 194.035(2)).

2732 (g) The right to be sent ~~mailed~~ a timely written decision
 2733 by the value adjustment board containing findings of fact and
 2734 conclusions of law and reasons for upholding or overturning the
 2735 determination of the property appraiser, and the right to
 2736 advertised notice of all board actions, including appropriate
 2737 narrative and column descriptions, in brief and nontechnical
 2738 language (see ss. 194.034(2) and 194.037(3)).

2739 (h) The right at a public hearing on non-ad valorem
 2740 assessments or municipal special assessments to provide written
 2741 objections and to provide testimony to the local governing board
 2742 (see ss. 197.3632(4)(c) and 170.08).

2743 (i) The right to bring action in circuit court to contest a
 2744 tax assessment or appeal value adjustment board decisions to
 2745 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)
 2746 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2747 (3) THE RIGHT TO REDRESS.—

2748 (a) The right to discounts for early payment on all taxes
 2749 and non-ad valorem assessments collected by the tax collector,
 2750 the right to pay installment payments with discounts, and the
 2751 right to pay delinquent personal property taxes under a a ~~an~~
 2752 ~~installment~~ payment program when implemented by the county tax
 2753 collector (see ss. 197.162, 197.3632(8) and (10)(b)3.,
 2754 197.222(1), and 197.4155).

2755 (b) The right, upon filing a challenge in circuit court and

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2756 paying taxes admitted in good faith to be owing, to be issued a
2757 receipt and have suspended all procedures for the collection of
2758 taxes until the final disposition of the action (see s.
2759 194.171(3)).

2760 (c) The right to have penalties reduced or waived upon a
2761 showing of good cause when a return is not intentionally filed
2762 late, and the right to pay interest at a reduced rate if the
2763 court finds that the amount of tax owed by the taxpayer is
2764 greater than the amount the taxpayer has in good faith admitted
2765 and paid (see ss. 193.072(4) and 194.192(2)).

2766 (d) The right to a refund when overpayment of taxes has
2767 been made under specified circumstances (see ss. 193.1145(8)(e)
2768 and 197.182(1)).

2769 (e) The right to an extension to file a tangible personal
2770 property tax return upon making proper and timely request (see
2771 s. 193.063).

2772 (f) The right to redeem real property and redeem tax
2773 certificates at any time before full payment for a tax deed is
2774 made to the clerk of the court, including documentary stamps and
2775 recording fees ~~issued~~, and the right to have tax certificates
2776 canceled if sold where taxes had been paid or if other error
2777 makes it void or correctable. Property owners have the right to
2778 be free from contact by a certificateholder for 2 years after
2779 April 1 of the year the tax certificate is issued (see ss.
2780 197.432(13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and
2781 197.472(1) and (7)).

2782 (g) The right of the taxpayer, property appraiser, tax
2783 collector, or the department, as the prevailing party in a
2784 judicial or administrative action brought or maintained without

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2785 the support of justiciable issues of fact or law, to recover all
2786 costs of the administrative or judicial action, including
2787 reasonable attorney's fees, and of the department and the
2788 taxpayer to settle such claims through negotiations (see ss.
2789 57.105 and 57.111).

2790 (4) THE RIGHT TO CONFIDENTIALITY.—

2791 (a) The right to have information kept confidential,
2792 including federal tax information, ad valorem tax returns,
2793 social security numbers, all financial records produced by the
2794 taxpayer, Form DR-219 returns for documentary stamp tax
2795 information, and sworn statements of gross income, copies of
2796 federal income tax returns for the prior year, wage and earnings
2797 statements (W-2 forms), and other documents (see ss. 192.105,
2798 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2799 (b) The right to limiting access to a taxpayer's records by a
2800 property appraiser, the Department of Revenue, and the Auditor
2801 General only to those instances in which it is determined that
2802 such records are necessary to determine either the
2803 classification or the value of taxable nonhomestead property
2804 (see s. 195.027(3)).

2805 Section 57. Paragraph (d) of subsection (3) of section
2806 194.011, Florida Statutes, is amended to read:

2807 194.011 Assessment notice; objections to assessments.—

2808 (3) A petition to the value adjustment board must be in
2809 substantially the form prescribed by the department.

2810 Notwithstanding s. 195.022, a county officer may not refuse to
2811 accept a form provided by the department for this purpose if the
2812 taxpayer chooses to use it. A petition to the value adjustment
2813 board shall describe the property by parcel number and shall be

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2814 filed as follows:

2815 (d) The petition may be filed, as to valuation issues, at
2816 any time during the taxable year on or before the 25th day
2817 following the mailing of notice by the property appraiser as
2818 provided in subsection (1). With respect to an issue involving
2819 the denial of an exemption, an agricultural or high-water
2820 recharge classification application, an application for
2821 classification as historic property used for commercial or
2822 certain nonprofit purposes, or a deferral, the petition must be
2823 filed at any time during the taxable year on or before the 30th
2824 day following the mailing of the notice by the property
2825 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.
2826 196.193 or notice by the tax collector under s. 197.2425
2827 ~~197.253~~.

2828 Section 58. Subsection (1) of section 194.013, Florida
2829 Statutes, is amended to read:

2830 194.013 Filing fees for petitions; disposition; waiver.—

2831 (1) If so required by resolution of the value adjustment
2832 board, a petition filed pursuant to s. 194.011 shall be
2833 accompanied by a filing fee to be paid to the clerk of the value
2834 adjustment board in an amount determined by the board not to
2835 exceed \$15 for each separate parcel of property, real or
2836 personal, covered by the petition and subject to appeal.
2837 However, no such filing fee may be required with respect to an
2838 appeal from the disapproval of homestead exemption under s.
2839 196.151 or from the denial of tax deferral under s. 197.2425
2840 ~~197.253~~. Only a single filing fee shall be charged under this
2841 section as to any particular parcel of property despite the
2842 existence of multiple issues and hearings pertaining to such

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2843 parcel. For joint petitions filed pursuant to s. 194.011(3)(e)
2844 or (f), a single filing fee shall be charged. Such fee shall be
2845 calculated as the cost of the special magistrate for the time
2846 involved in hearing the joint petition and shall not exceed \$5
2847 per parcel. Said fee is to be proportionately paid by affected
2848 parcel owners.

2849 Section 59. Subsection (12) of section 196.011, Florida
2850 Statutes, is amended to read:

2851 196.011 Annual application required for exemption.—

2852 (12) Notwithstanding subsection (1), if ~~when~~ the owner of
2853 property otherwise entitled to a religious exemption from ad
2854 valorem taxation fails to timely file an application for
2855 exemption, and because of a misidentification of property
2856 ownership on the property tax roll the owner is not properly
2857 notified of the tax obligation by the property appraiser and the
2858 tax collector, the owner of the property may file an application
2859 for exemption with the property appraiser. The property
2860 appraiser must consider the application, and if he or she
2861 determines the owner of the property would have been entitled to
2862 the exemption had the property owner timely applied, the
2863 property appraiser must grant the exemption. Any taxes assessed
2864 on such property shall be canceled, and if paid, refunded. Any
2865 tax certificates outstanding on such property shall be canceled
2866 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2867 Section 60. Section 197.603, Florida Statutes, is created
2868 to read:

2869 197.603 Declaration of legislative findings and intent.—The
2870 Legislature finds that the state has a strong interest in
2871 ensuring due process and public confidence in a uniform, fair,

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2872 efficient, and accountable collection of property taxes by
2873 county tax collectors. Therefore, tax collectors shall be
2874 supervised by the Department of Revenue pursuant to s.
2875 195.022(1). Moreover, the Legislature intends that the property
2876 tax collection authorized by this chapter under s. 9(a), Art.
2877 VII of the State Constitution be free from the influence or the
2878 appearance of influence of the local governments who levy
2879 property taxes and receive property tax revenues.

2880 Section 61. Sections 197.202, 197.242, 197.304, 197.3041,
2881 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,
2882 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,
2883 197.3077, 197.3078, and 197.3079, Florida Statutes, are
2884 repealed.

2885 Section 62. This act shall take effect July 1, 2010.