

**By** the Committee on Community Affairs; and Senators Altman, Bennett, and Storms

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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. 197.102, 197.122,  
7           197.123, 197.162, 197.172, 197.182, 197.222, 197.2301,  
8           197.322, 197.332, 197.343, 197.344, 197.3635, 197.373,  
9           197.402, 197.403, 197.413, 197.414, 197.4155, 197.416,  
10          197.417, 197.432, 197.4325, 197.442, 197.443, 197.462,  
11          197.472, 197.473, 197.482, 197.492, 197.552, 197.582,  
12          and 197.602, F.S.; revising, updating, and  
13          consolidating provisions of ch. 197, F.S., relating to  
14          definitions, tax collectors, lien of taxes, returns  
15          and assessments, unpaid or omitted taxes, discounts,  
16          interest rates, Department of Revenue  
17          responsibilities, tax bills, judicial sales,  
18          prepayment of taxes, assessment rolls, duties of tax  
19          collectors, tax notices, delinquent taxes,  
20          lienholders, special assessments, non-ad valorem  
21          assessments, tax payments, distribution of taxes,  
22          advertisements of property with delinquent taxes,  
23          attachment, delinquent personal property taxes, sales  
24          of property, tax certificates, tax deeds, tax sales,  
25          and proceedings involving the validity of a tax deed;  
26          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 certificate; revising conditions for  
36 the escheat of property to a county; amending s.  
37 197.542, F.S.; deleting bid requirements relating to  
38 the purchase of homestead property at public auction;  
39 limiting the circumstances under which a tax deed sale  
40 may be canceled; amending s. 197.522, F.S.; providing  
41 notice requirements for the sale of homestead property  
42 due to nonpayment of taxes; creating s. 197.146, F.S.;  
43 authorizing tax collectors to issue certificates of  
44 correction to tax rolls and outstanding delinquent  
45 taxes for uncollectable personal property accounts;  
46 requiring the tax collector to notify the property  
47 appraiser; providing construction; creating ss.  
48 197.2421 and 197.2423, F.S., transferring,  
49 renumbering, and amending ss. 197.253, 197.303, and  
50 197.3071, F.S., and amending ss. 197.243, 197.252,  
51 197.254, 197.262, 197.263, 197.272, 197.282, 197.292,  
52 197.301, and 197.312, F.S.; revising, updating, and  
53 consolidating provisions of ch. 197, F.S., relating to  
54 deferral of tax payments for real property, homestead  
55 property, recreational and commercial working  
56 waterfront property, and affordable rental property;  
57 creating s. 197.4725, F.S.; providing authorization  
58 and requirements for purchase of county-held tax

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59 certificates; specifying required amounts to be paid;  
60 providing for fees; providing for electronic services;  
61 amending s. 192.0105, F.S.; providing conditions under  
62 which a taxpayer is deemed to have waived a right to  
63 know; providing that the right to a discount for the  
64 early payment of taxes does not apply to certain  
65 partial payments of taxes; clarifying a taxpayer's  
66 right to redeem real property and tax certificates;  
67 clarifying that a property owner may not be contacted  
68 by the holder of a tax certificate for 2 years  
69 following the date the certificate is issued;  
70 providing that s. 197.122, F.S., applies in certain  
71 circumstances; providing for the obligation of the  
72 property owner to obtain certain information;  
73 correcting cross-references; amending ss. 194.011,  
74 194.013, and 196.011, F.S.; correcting cross-  
75 references; creating s. 197.603, F.S.; providing  
76 legislative intent; repealing s. 197.202, F.S.,  
77 relating to destruction of 20-year-old tax receipts;  
78 repealing s. 197.242, F.S., relating to a short title;  
79 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,  
80 197.3044, 197.3045, 197.3046, 197.3047, 197.307,  
81 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
82 197.3077, 197.3078, and 197.3079, F.S., relating to  
83 deferrals of tax payments; providing an effective  
84 date.

85  
86 Be It Enacted by the Legislature of the State of Florida:  
87

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

90 95.051 When limitations tolled.—

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

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

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

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

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

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

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

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

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

111 (i) ~~(h)~~ The minority or previously adjudicated incapacity of  
112 the person entitled to sue during any period of time in which a  
113 parent, guardian, or guardian ad litem does not exist, has an  
114 interest adverse to the minor or incapacitated person, or is  
115 adjudicated to be incapacitated to sue; except with respect to  
116 the statute of limitations for a claim for medical malpractice

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117 as provided in s. 95.11. In any event, the action must be begun  
118 within 7 years after the act, event, or occurrence giving rise  
119 to the cause of action.

120

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

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

132 Section 2. Section 197.102, Florida Statutes, is amended to  
133 read:

134 197.102 Definitions.—

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

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

141 (b)(1) "Department," unless otherwise specified, means the  
142 Department of Revenue.

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

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146 for taxes pursuant to s. 197.502.

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

150 (e) "Random number generator" means a computational device  
151 that generates a sequence of numbers that lack any pattern and  
152 is used to resolve a tie when multiple bidders have bid the same  
153 lowest amount by assigning a number to each of the tied bidders  
154 and randomly determining which one of those numbers is the  
155 winner.

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

163 (g)~~(4)~~ "Tax notice" means the paper or electronic tax bill  
164 sent to taxpayers for payment of any taxes or special  
165 assessments collected pursuant to this chapter, or the bill sent  
166 to taxpayers for payment of the total of ad valorem taxes and  
167 non-ad valorem assessments collected pursuant to s. 197.3632.

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

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

172 (2)~~(7)~~ If when a local government uses the method set forth  
173 in s. 197.3632 to levy, collect, or enforce a non-ad valorem  
174 assessment, the following definitions shall apply:

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175 (a) "Ad valorem tax roll" means the roll prepared by the  
176 property appraiser and certified to the tax collector for  
177 collection.

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

181 Section 3. Section 197.122, Florida Statutes, is amended to  
182 read:

183 197.122 Lien of taxes; ~~dates;~~ application.-

184 (1) All taxes imposed pursuant to the State Constitution  
185 and laws of this state shall be a first lien, superior to all  
186 other liens, on any property against which the taxes have been  
187 assessed and shall continue in full force from January 1 of the  
188 year the taxes were levied until discharged by payment or until  
189 barred under chapter 95. If All personal property tax liens, to  
190 ~~the extent that~~ the property to which the lien applies cannot be  
191 located in the county or ~~to the extent that~~ the sale of the  
192 property is insufficient to pay all delinquent taxes, interest,  
193 fees, and costs due, a personal property tax lien shall apply ~~be~~  
194 ~~liens~~ against all other personal property of the taxpayer in the  
195 county. However, a lien ~~such liens~~ against other personal  
196 property does shall not apply against ~~such~~ property that ~~which~~  
197 has been sold, and is ~~such liens~~ against other personal property  
198 ~~shall be~~ subordinate to any valid prior or subsequent liens  
199 against such other property. An ~~No~~ act of omission or commission  
200 on the part of a ~~any~~ property appraiser, tax collector, board of  
201 county commissioners, clerk of the circuit court, or county  
202 comptroller, or their deputies or assistants, or newspaper in  
203 which an ~~any~~ advertisement of sale may be published does not

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204 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
205 and costs due and; ~~but any acts of omission or commission~~ may be  
206 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
207 ~~them~~ in the same ~~like~~ manner as provided by law for performing  
208 acts in the first place. Amounts, ~~and when so corrected,~~ they  
209 shall be considered ~~construed as~~ valid ab initio and do not  
210 ~~shall in no way affect any process by law for the enforcement of~~  
211 the collection of the any tax. All owners of property are ~~shall~~  
212 ~~be~~ held to know that taxes are due and payable annually and are  
213 responsible for ~~charged with the duty of~~ ascertaining the amount  
214 of current and delinquent taxes and paying them before April 1  
215 of the year following the year in which taxes are assessed. A ~~No~~  
216 sale or conveyance of real or personal property for nonpayment  
217 of taxes may not ~~shall~~ be held invalid except upon proof that:

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

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

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

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

229 (3) A property appraiser shall ~~may also~~ correct a material  
230 mistake of fact relating to an essential condition of the  
231 subject property to reduce an assessment that ~~if to do so~~  
232 requires only the exercise of judgment as to the effect of the



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233 mistake of fact on the assessed or taxable value ~~of that mistake~~  
234 ~~of fact.~~

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

238 1. Environmental restrictions, zoning restrictions, or  
239 restrictions on permissible use;

240 2. Acreage;

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

243 4. Access to usable land;

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

247 6. Depreciation of the property that was based on a latent  
248 defect of the property which existed but was not readily  
249 discernible by inspection on January 1, but not depreciation  
250 ~~resulting~~ from any other cause.

251 (b) The material mistake of fact must ~~may~~ be corrected by  
252 the property appraiser, in the same ~~like~~ manner as provided by  
253 law for performing the act in the first place, ~~only~~ within 1  
254 year after the approval of the tax roll pursuant to s. 193.1142.  
255 ~~If, and, when so~~ corrected, the tax roll ~~act~~ becomes valid ab  
256 initio and does not affect ~~in no way affects any process by law~~  
257 ~~for the enforcement of~~ the collection of the ~~any~~ tax. If the  
258 ~~such~~ a correction results in a refund of taxes paid on the basis  
259 of an erroneous assessment included ~~contained~~ on the current  
260 year's tax roll ~~for years beginning January 1, 1999, or later,~~  
261 the property appraiser, ~~at his or her option,~~ may request that

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262 the department to pass upon the refund request pursuant to s.  
263 197.182 or may submit the correction and refund order directly  
264 to the tax collector ~~for action~~ in accordance with the notice  
265 provisions of s. 197.182(2). Corrections to tax rolls for  
266 previous ~~prior~~ years which ~~would~~ result in refunds must be made  
267 pursuant to s. 197.182.

268 Section 4. Section 197.123, Florida Statutes, is amended to  
269 read:

270 197.123 ~~Correcting~~ Erroneous returns; notification of  
271 property appraiser.—If a any tax collector has reason to believe  
272 that a any taxpayer has filed an erroneous or incomplete  
273 statement of her or his personal property or has not disclosed  
274 ~~returned the full amount of all of~~ her or his property subject  
275 to taxation, the collector must ~~shall~~ notify the property  
276 appraiser of the erroneous or incomplete statement.

277 Section 5. Section 197.146, Florida Statutes, is created to  
278 read:

279 197.146 Uncollectable personal property taxes; correction  
280 of tax roll.—A tax collector who determines that a tangible  
281 personal property account is uncollectable may issue a  
282 certificate of correction for the current tax roll and any prior  
283 tax rolls. The tax collector shall notify the property appraiser  
284 that the account is invalid, and the assessment may not be  
285 certified for a future tax roll. An uncollectable account  
286 includes, but is not limited to, an account on property that was  
287 originally assessed but cannot be found to seize and sell for  
288 the payment of taxes and includes other personal property of the  
289 owner as identified pursuant to s. 197.413(8) and (9).

290 Section 6. Section 197.162, Florida Statutes, is amended to

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291 read:

292 197.162 Tax discount payment periods ~~Discounts; amount and~~  
293 ~~time.~~

294 (1) ~~For~~ On all taxes assessed on the county tax rolls and  
295 collected by the county tax collector, discounts for payments  
296 made before delinquency ~~early payment thereof~~ shall be at the  
297 rate of 4 percent in the month of November or at any time within  
298 30 days after the sending ~~mailing~~ of the original tax notice; 3  
299 percent in the following month of December; 2 percent in the  
300 following month of January; 1 percent in the following month of  
301 February; and zero percent in the following month of March or  
302 within 30 days prior to the date of delinquency if the date of  
303 delinquency is after April 1.

304 (2) ~~If~~ When a taxpayer makes a request to have the original  
305 tax notice corrected, the discount rate for early payment  
306 applicable at the time of the request ~~for correction is made~~  
307 shall apply for 30 days after the sending ~~mailing~~ of the  
308 corrected tax notice.

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

313 (4) ~~If the~~ For the purposes of this section, when a  
314 discount period ends on a Saturday, Sunday, or legal holiday,  
315 the discount period, including the zero percent period, shall be  
316 extended to the next working day, if payment is delivered to the  
317 ~~a~~ designated collection office of the tax collector.

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

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320 197.172 Interest rate; calculation and minimum.-

321 (2) The maximum rate of interest on a tax certificate is  
322 ~~shall be~~ 18 percent per year. ; However, a tax certificate may  
323 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory interest  
324 ~~charge~~ as provided by s. 197.472(2) may not be levied during the  
325 60-day period following ~~of time from~~ the date of delinquency,  
326 except for the 3 percent mandatory interest charged ~~charge~~ under  
327 subsection (1). ~~No tax certificate sold before March 23, 1992,~~  
328 ~~shall bear interest nor shall the mandatory charge as provided~~  
329 ~~by s. 197.472(2) be levied in excess of the interest or charge~~  
330 ~~provided herein, except as to those tax certificates upon which~~  
331 ~~the mandatory charge as provided by s. 197.472(2) shall have~~  
332 ~~been collected and paid.~~

333 (4) Interest shall be calculated ~~Except as provided in s.~~  
334 ~~197.262 with regard to deferred payment tax certificates,~~  
335 ~~interest to be accrued pursuant to this chapter shall be~~  
336 ~~calculated monthly from the first day of each month.~~

337 Section 8. Subsections (1), (2), and (3) of section  
338 197.182, Florida Statutes, are amended to read:

339 197.182 Department of Revenue to pass upon and order  
340 refunds.-

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

- 346 1. ~~When~~ An overpayment has been made.
- 347 2. ~~When~~ A payment has been made when no tax was due.
- 348 3. ~~When~~ A bona fide controversy exists between the tax

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349 collector and the taxpayer as to the liability of the taxpayer  
350 for the payment of the tax claimed to be due, the taxpayer pays  
351 the amount claimed by the tax collector to be due, and it is  
352 finally adjudged by a court of competent jurisdiction that the  
353 taxpayer was not liable for the payment of the tax or any part  
354 thereof.

355 4. ~~When~~ A payment for a delinquent tax has been made in  
356 error by a taxpayer to the tax collector due to application of  
357 payment to an erroneous parcel or misinformation provided by the  
358 property appraiser or tax collector and, if, within 12 24 months  
359 after ~~of~~ the date of the erroneous payment and before ~~prior to~~  
360 any transfer of the assessed property to a third party for  
361 consideration, the party seeking a refund makes demand for  
362 reimbursement of the erroneous payment upon the owner of the  
363 property on which the taxes were erroneously paid and  
364 reimbursement of the erroneous payment is not received within 45  
365 days after such demand. The demand for reimbursement must ~~shall~~  
366 be sent by certified mail, return receipt requested, and a copy  
367 of the demand must ~~thereof shall~~ be sent to the tax collector.  
368 If the payment was made in error by the taxpayer because of an  
369 error in the tax notice sent to the taxpayer, refund must be  
370 made as provided in paragraph (d) subparagraph (b)2.

371 5. A payment for a tax that has not become delinquent, has  
372 been made in error by a taxpayer to the tax collector due to the  
373 application of the payment to an erroneous parcel or  
374 m misinformation provided by the property appraiser or tax  
375 collector, and within 18 months after the date of the erroneous  
376 payment and before any transfer of the assessed property to a  
377 third party for consideration, the party seeking a refund makes

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378 a demand for reimbursement of the erroneous payment upon the  
379 owner of the property on which the taxes were erroneously paid  
380 and reimbursement of the erroneous payment is not received  
381 within 45 days after such demand. The demand for reimbursement  
382 must be sent by certified mail, return receipt requested, and a  
383 copy of the demand must be sent to the tax collector. If the  
384 payment was made in error by the taxpayer because of an error in  
385 the tax notice sent to the taxpayer, refund must be made as  
386 provided in paragraph (d).

387 6.5. A ~~When any~~ payment is ~~has been~~ made for a tax  
388 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or  
389 amended or is ~~are~~ subsequently determined to be void under s.  
390 197.443.

391 ~~(b)1. These~~ Refunds that have been ordered by a court and  
392 ~~these~~ refunds that do not result from changes made in the  
393 assessed value on a tax roll certified to the tax collector  
394 shall be made directly by the tax collector without order from  
395 the department and shall be made from undistributed funds  
396 without approval of the various taxing authorities.

397 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be  
398 retained by the tax collector unless a written claim for a  
399 refund is received from the taxpayer. Overpayments of more than  
400 \$10 ~~over \$5~~ resulting from taxpayer error, if identified  
401 determined within 12 months ~~the 4-year period of limitation,~~  
402 shall ~~are to~~ be automatically refunded to the taxpayer. Such  
403 refunds do not require approval from the department.

404 (d)2. ~~If~~ When a payment has been made in error by a  
405 taxpayer ~~to the tax collector~~ because of an error in the tax  
406 notice sent to the taxpayer, refund must be made directly by the

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407 tax collector and does not require approval from the department.  
408 At the request of the taxpayer, the amount paid in error may be  
409 applied by the tax collector to the taxes for which the taxpayer  
410 is ~~actually~~ liable.

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

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

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

428 (h) ~~(f)~~ If the taxpayer contacts the property appraiser  
429 first, the property appraiser shall refer the taxpayer to the  
430 tax collector.

431 (i) ~~(g)~~ If a correction to the roll by the property  
432 appraiser is required as a condition for the refund, the tax  
433 collector shall, within 30 days, advise the property appraiser  
434 of the taxpayer's application for a refund and forward the  
435 application to the property appraiser.

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436        (j)~~(h)~~ The property appraiser has 30 days after receipt of  
437 the form from the tax collector to correct the roll if a  
438 correction is permissible by law. Within ~~After~~ the 30-day period  
439 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax  
440 collector in writing of whether ~~or not~~ the roll has been  
441 corrected and state, ~~stating~~ the reasons why the roll was  
442 corrected or not corrected.

443        (k)~~(i)~~ If the refund requires ~~is not one that can be~~  
444 ~~directly acted upon by the tax collector, for which~~ an order  
445 from the department ~~is required~~, the tax collector shall forward  
446 the claim for refund to the department upon receipt of the  
447 correction from the property appraiser or 30 days after the  
448 claim for refund, whichever occurs first. This provision does  
449 not apply to corrections resulting in refunds of less than  
450 \$2,500 ~~\$400~~, which the tax collector shall make directly~~7~~  
451 without order from the department~~7~~ ~~and~~ from undistributed funds~~7~~  
452 ~~and may make~~ without approval of the various taxing authorities.

453        (l)~~(j)~~ The department shall approve or deny a claim for a  
454 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~  
455 ~~tax collector the claim~~ from the tax collector ~~for refund~~,  
456 unless good cause is stated for delaying the approval or denial  
457 beyond that date.

458        (m)~~(k)~~ Subject to and after meeting the requirements of s.  
459 194.171 and this section, an action to contest a denial of  
460 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
461 the date the tax collector sends ~~issues~~ the denial to the  
462 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
463 ~~years after January 1 of the year for which the taxes were paid,~~  
464 ~~whichever is later.~~ The tax collector may send notice of the



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465 denial electronically or by postal mail. Electronic transmission  
466 may be used only with the express consent of the property owner.  
467 If the notice of denial is sent electronically and is returned  
468 as undeliverable, a second notice must be sent by postal mail.  
469 However, the original electronic transmission is the official  
470 mailing for purpose of this section.

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

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

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

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

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

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

501        (3) A refund ordered by the department pursuant to this  
502 section shall be made by the tax collector in one aggregate  
503 amount composed of all the pro rata shares of the several taxing  
504 authorities concerned, except that a partial refund is allowed  
505 if when one or more of the taxing authorities concerned do not  
506 have funds currently available to pay their pro rata shares of  
507 the refund and this would cause an unreasonable delay in the  
508 total refund. A statement by the tax collector explaining the  
509 refund shall accompany the refund payment. If When taxes become  
510 delinquent as a result of a refund pursuant to subparagraph  
511 (1)(a)5. ~~subparagraph (1)(a)4.~~ or paragraph (1)(d) subparagraph  
512 ~~(1)(b)2.~~, the tax collector shall notify the property owner that  
513 the taxes have become delinquent and that a tax certificate will  
514 be sold if the taxes are not paid within 30 days after the date  
515 of delinquency.

516        Section 9. 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 ~~3-percent~~ discount applied against the  
558 amount of 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 a quarterly tax notice with the  
584 discount rates provided in this section according to the payment  
585 schedule provided by the department ~~the statement shall be~~  
586 ~~mailed by June 1. During the first month that the tax roll is~~  
587 ~~open for payment of taxes, the tax collector shall mail to the~~  
588 ~~taxpayer a statement which shows the amount of the remaining~~  
589 ~~installment payments to be made after application of the~~  
590 ~~discount rates provided in this section.~~ The postage or cost of  
591 electronic mailing shall be paid out of the general fund of the  
592 county, upon statement of the costs ~~thereof~~ by the tax  
593 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 10. 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 11. 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.

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 priority lien and shall attach to the property in the same  
642 manner as other tax liens. Deferred taxes, assessments, and  
643 interest, however, shall be due, payable, and delinquent as  
644 provided in this chapter.

645       Section 12. 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 for tax deferral.

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 which must be met to qualify for  
662 approval.

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

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

667       (4) Each application shall include a list of all

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668 outstanding liens on the property and the current value of each  
669 lien.

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

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

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

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

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

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

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



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697       (10) A tax collector who finds that the applicant is not  
698 entitled to the deferral shall send a notice of disapproval  
699 within 45 days after the date the application is filed, citing  
700 the reason for disapproval. The original notice of disapproval  
701 shall be sent to the applicant and shall advise the applicant of  
702 the right to appeal the decision to the value adjustment board  
703 and shall inform the applicant of the procedure for filing such  
704 an appeal.

705       Section 13. Section 197.253, Florida Statutes, is  
706 transferred, renumbered as section 197.2425, Florida Statutes,  
707 and amended to read:

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

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

725       ~~(2)(a) The tax collector shall consider each annual~~

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

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

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

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

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

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

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

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

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784 Section 14. Section 197.243, Florida Statutes, is amended  
785 to read:

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

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

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

795 Section 15. Section 197.252, Florida Statutes, is amended  
796 to read:

797 197.252 Homestead tax deferral.—

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

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813 ~~the requirements of this section.~~

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

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

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

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

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

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

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

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842 ~~taxes plus non-ad valorem assessments in their entirety.~~

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

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

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

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

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

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

878 Section 16. Section 197.303, Florida Statutes, is  
879 transferred, renumbered as section 197.2524, Florida Statutes,  
880 and amended to read:

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

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

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

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

896 (2) The board of county commissioners of any county or the  
897 governing authority of a the municipality may adopt an by  
898 ordinance to may authorize the deferral of ad valorem taxes  
899 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~

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900 ~~commercial working waterfront~~ properties described in subsection  
901 (1).

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

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

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

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



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

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

936 2. Those instruments of indebtedness are associated with  
937 the real property applying for the deferral.

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

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

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

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958 (e) Issuance of debt obligation after the date a deferral  
959 has been granted shall not reduce the amount of taxes eligible  
960 for deferral.

961 Section 17. Section 197.3071, Florida Statutes, is  
962 transferred, renumbered as section 197.2526, Florida Statutes,  
963 and amended to read:

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

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

973 (2) Units that are occupied by extremely-low-income  
974 persons, very-low-income persons, low-income persons, or  
975 moderate-income persons as these terms are defined in s.  
976 420.0004.

977 Section 18. Section 197.254, Florida Statutes, is amended  
978 to read:

979 197.254 Annual notification to taxpayer.—

980 (1) The tax collector shall notify the taxpayer of each  
981 parcel appearing on the real property assessment roll of the  
982 right to defer payment of taxes and non-ad valorem assessments  
983 and interest on homestead property pursuant to s. 197.252.  
984 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~  
985 ~~the back of envelopes used for mailing the notice of taxes~~  
986 ~~provided for by s. 197.322(3). Such notice of the right to defer~~

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987 ~~payment of taxes and non-ad valorem assessments shall read:~~

988  
989 ~~NOTICE TO TAXPAYERS ENTITLED~~  
990 ~~TO HOMESTEAD EXEMPTION~~

991  
992 ~~"If your income is low enough to meet certain conditions,~~  
993 ~~you may qualify for a deferred tax payment plan on homestead~~  
994 ~~property. An application to determine eligibility is available~~  
995 ~~in the county tax collector's office."~~

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

1000 Section 19. Section 197.262, Florida Statutes, is amended  
1001 to read:

1002 197.262 Deferred payment tax certificates.-

1003 (1) ~~The tax collector shall notify each local governing~~  
1004 ~~body of the amount of taxes and non-ad valorem assessments~~  
1005 ~~deferred which would otherwise have been collected for such~~  
1006 ~~governing body. The county shall then, At a the time of the tax~~  
1007 ~~certificate sale held pursuant to s. 197.432, the tax collector~~  
1008 ~~shall strike to the county each certificate on property for~~  
1009 ~~which taxes have been deferred off to the county. Certificates~~  
1010 issued pursuant to this section are exempt from the public sale  
1011 of tax certificates held pursuant to s. 197.432 or s. 197.4725.

1012 (2) The certificates so held by the county shall bear  
1013 interest at a rate equal to the semiannually compounded rate of  
1014 0.5 percent plus the average yield to maturity of the long-term  
1015 fixed-income portion of the Florida Retirement System

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1016 investments as of the end of the quarter preceding the date of  
1017 the sale of the deferred payment tax certificates. ~~;~~ However, the  
1018 interest rate may not exceed 7 ~~9.5~~ percent.

1019 Section 20. Section 197.263, Florida Statutes, is amended  
1020 to read:

1021 197.263 Change in ownership or use of property.—

1022 (1) ~~If In the event that~~ there is a change in use or  
1023 ownership of tax-deferred property such that the owner is no  
1024 longer eligible for the tax deferral granted ~~entitled to claim~~  
1025 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
1026 or the owner ~~such person~~ fails to maintain the required fire and  
1027 extended insurance coverage, the total amount of deferred taxes  
1028 and interest for all ~~previous~~ years shall be due and payable  
1029 November 1 of the year in which the change ~~in use~~ occurs or on  
1030 the date failure to maintain insurance occurs. Payment and shall  
1031 be delinquent on April 1 of the year following the year in which  
1032 the change in use or failure to maintain insurance occurs.  
1033 However, if the change in ownership is to a surviving spouse and  
1034 the spouse is eligible to maintain the tax deferral on such  
1035 property, the surviving spouse may continue the deferment of  
1036 previously deferred taxes and interest pursuant to this chapter.

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

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1045 ~~previously deferred taxes and interest pursuant to the~~  
1046 ~~provisions of this act.~~

1047 (2)~~(3)~~ Whenever the property appraiser discovers that there  
1048 has been a change in the ownership or use of property which has  
1049 been granted a tax deferral, the property appraiser shall notify  
1050 the tax collector in writing of the date such change occurs, and  
1051 the tax collector shall collect any taxes, assessments, and  
1052 interest due ~~or delinquent~~.

1053 (3)~~(4)~~ During any year in which the total amount of  
1054 deferred taxes, interest, assessments, and all other unsatisfied  
1055 liens on the homestead exceeds 85 percent of the just assessed  
1056 value of the homestead, the tax collector shall ~~immediately~~  
1057 notify the owner ~~of the property on which taxes and interest~~  
1058 ~~have been deferred~~ that the portion of taxes, and interest, and  
1059 assessments which exceeds 85 percent of the just assessed value  
1060 of the homestead is ~~shall be~~ due and payable within 30 days  
1061 after ~~of receipt of~~ the notice is sent. Failure to pay the  
1062 amount due causes ~~shall cause~~ the total amount of deferred  
1063 taxes, and interest, and assessments to become delinquent.

1064 (4)~~(5)~~ Each year, upon notification, each owner of property  
1065 on which taxes, and interest, and assessments have been deferred  
1066 shall submit to the tax collector a list of, and the current  
1067 value of, all outstanding liens on the owner's homestead.  
1068 Failure to respond to this notification within 30 days shall  
1069 cause the total amount of deferred taxes, and interest, and  
1070 assessments to become payable within 30 days.

1071 (5)~~(6)~~ ~~If In the event~~ deferred taxes, interest, and  
1072 assessments become delinquent ~~under this chapter, then on or~~  
1073 ~~before June 1 following the date the taxes become delinquent,~~

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1074 the tax collector shall sell a tax certificate for the  
1075 delinquent taxes, ~~and interest,~~ and assessments in the manner  
1076 provided by s. 197.432.

1077 Section 21. Section 197.272, Florida Statutes, is amended  
1078 to read:

1079 197.272 Prepayment of deferred taxes.—

1080 ~~(1) All or part of the deferred taxes and accrued interest~~  
1081 ~~may at any time be paid to the tax collector. by:~~

1082 ~~(a) The owner of the property or the spouse of the owner.~~

1083 ~~(b) The next of kin of the owner, heir of the owner, child~~  
1084 ~~of the owner, or any person having or claiming a legal or~~  
1085 ~~equitable interest in the property, provided no objection is~~  
1086 ~~made by the owner within 30 days after the tax collector~~  
1087 ~~notifies the owner of the fact that such payment has been~~  
1088 ~~tendered.~~

1089 ~~(2) Any partial payment that is less than the total amount~~  
1090 ~~due must be equal to the amount of the deferred taxes, interest,~~  
1091 ~~assessments, and for 1 or more full years made pursuant to this~~  
1092 ~~section shall be applied first to accrued interest.~~

1093 Section 22. Section 197.282, Florida Statutes, is amended  
1094 to read:

1095 197.282 Distribution of payments.—When any deferred taxes,   
1096 assessments, or interest is collected, the tax collector shall  
1097 maintain a record of the payment, ~~setting forth a description of~~  
1098 ~~the property and the amount of taxes or interest collected for~~  
1099 ~~such property.~~ The tax collector shall distribute payments  
1100 received in accordance with the procedures for distribution of  
1101 ad valorem taxes, non-ad valorem assessments, or redemption  
1102 moneys as prescribed in this chapter.

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1103 Section 23. Section 197.292, Florida Statutes, is amended  
1104 to read:

1105 197.292 Construction.—~~Nothing in This chapter does not~~  
1106 prohibit: act shall be construed to prevent

1107 (1) The collection of personal property taxes that ~~which~~  
1108 become a lien against tax-deferred property;~~;~~

1109 (2) Defer payment of special assessments to benefited  
1110 property other than those specifically allowed to be deferred;~~;~~  
1111 or

1112 (3) Affect any provision of any mortgage or other  
1113 instrument relating to property requiring a person to pay ad  
1114 valorem taxes or non-ad valorem assessments.

1115 Section 24. Section 197.301, Florida Statutes, is amended  
1116 to read:

1117 197.301 Penalties.—

1118 (1) The following penalties shall be imposed on any person  
1119 who willfully files incorrect information for a tax deferral  
1120 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1121 (a) The ~~Such~~ person shall pay the total amount of deferred  
1122 taxes, non-ad valorem assessments subject to collection pursuant  
1123 to the uniform method of collection set forth in s. 197.3632,  
1124 and interest ~~deferred~~, which amount shall immediately become  
1125 due.~~;~~

1126 (b) The ~~Such~~ person shall be disqualified from filing a  
1127 ~~homestead~~ tax deferral application for the next 3 years.~~;~~~~and~~

1128 (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
1129 the total amount of deferred taxes, non-ad valorem assessments  
1130 subject to collection pursuant to the uniform method of  
1131 collection set forth in s. 197.3632, and interest ~~deferred~~.

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1132 (2) Any person against whom the penalties prescribed in  
1133 this section have been imposed may appeal the penalties imposed  
1134 to the value adjustment board within 30 days after said  
1135 penalties are imposed.

1136 Section 25. Section 197.312, Florida Statutes, is amended  
1137 to read:

1138 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~  
1139 ~~elect~~ to pay the taxes when an applicant qualifies for tax  
1140 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
1141 the right to foreclose.

1142 Section 26. Section 197.322, Florida Statutes, is amended  
1143 to read:

1144 197.322 Delivery of ad valorem tax and non-ad valorem  
1145 assessment rolls; notice of taxes; publication and mail.—

1146 (1) The property appraiser shall deliver to the tax  
1147 collector the certified assessment roll along with his or her  
1148 warrant and recapitulation sheet.

1149 (2) The tax collector shall on November 1, or as soon as  
1150 the assessment roll is open for collection, publish a notice in  
1151 a local newspaper that the tax roll is open for collection.

1152 (3) Within 20 working days after receipt of the certified  
1153 ad valorem tax roll and the non-ad valorem assessment rolls, the  
1154 tax collector shall send ~~mail~~ to each taxpayer appearing on such  
1155 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a  
1156 tax notice stating the amount of current taxes due, from the  
1157 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
1158 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
1159 early payment, and that delinquent taxes are outstanding, if  
1160 applicable. Pursuant to s. 197.3632, the form of the notice of



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1161 non-ad valorem assessments and notice of ad valorem taxes shall  
1162 be in the form specified ~~as provided~~ in s. 197.3635 and ~~no other~~  
1163 ~~form shall be used~~, notwithstanding the ~~provisions of~~ s.  
1164 195.022. The tax collector may send such notice electronically  
1165 or by postal mail. Electronic transmission may be used only with  
1166 the express consent of the property owner. Electronic  
1167 transmission of tax notices may be sent earlier but may not be  
1168 sent later than the postal mailing of the notices. If the notice  
1169 of taxes is sent electronically and is returned as  
1170 undeliverable, a second notice shall be sent by postal mail.  
1171 However, the original electronic transmission is the official  
1172 mailing for purpose of this section. A discount period may not  
1173 be extended due to a tax bill being returned as undeliverable  
1174 electronically or by postal mail. The postage for mailing or the  
1175 cost of electronic transmission shall be paid out of the general  
1176 fund of each local governing board, upon statement of the amount  
1177 ~~thereof~~ by the tax collector.

1178 Section 27. Section 197.332, Florida Statutes, is amended  
1179 to read:

1180 197.332 Duties of tax collectors; branch offices.—

1181 (1) The tax collector has the authority and obligation to  
1182 collect all taxes as shown on the tax roll by the date of  
1183 delinquency or to collect delinquent taxes, interest, and costs,  
1184 by sale of tax certificates on real property and by seizure and  
1185 sale of personal property. The tax collector may perform such  
1186 duties by use of contracted services or products or by  
1187 electronic means. The use of contracted services, products, or  
1188 vendors does not diminish the responsibility or liability of the  
1189 tax collector to perform such duties pursuant to law. The tax

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1190 collector ~~may shall be allowed to~~ collect the cost of contracted  
1191 services and reasonable attorney's fees and court costs in  
1192 actions on proceedings to recover delinquent taxes, interest,  
1193 and costs.

1194 (2) A county tax collector may establish one or more branch  
1195 offices by acquiring title to real property or by lease  
1196 agreement. The tax collector may staff and equip such branch  
1197 offices to conduct state business, or if authorized to do so by  
1198 resolution of the county governing body conduct county business  
1199 pursuant to s. (1)(k), Art. VIII the State Constitution. The  
1200 department shall rely on the tax collector's determination that  
1201 a branch office is necessary and shall base its approval of the  
1202 tax collector's budget in accordance with the procedures of s.  
1203 195.087(2).

1204 Section 28. Section 197.343, Florida Statutes, is amended  
1205 to read:

1206 197.343 Tax notices; additional notice required.-

1207 (1) An additional tax notice shall be sent, electronically  
1208 or by postal mail, mailed by April 30 to each taxpayer whose  
1209 payment has not been received. Electronic transmission of the  
1210 additional tax notice may be used only with the express consent  
1211 of the property owner. If the electronic transmission is  
1212 returned as undeliverable, a second notice must be sent by  
1213 postal mail. However, the original electronic transmission is  
1214 the official notice for the purposes of this subsection. The  
1215 notice shall include a description of the property and a  
1216 statement that if the taxes are not paid:

1217 (a) For real property, a tax certificate may be sold; and

1218 (b) For tangible personal property, the property may be

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1219 ~~sold the following statement: If the taxes for ... (year) ... on~~  
1220 ~~your property are not paid in full, a tax certificate will be~~  
1221 ~~sold for the delinquent taxes, and your property may be sold at~~  
1222 ~~a future date. Contact the tax collector's office at once.~~

1223 ~~(2) A duplicate of the additional tax notice required by~~  
1224 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
1225 ~~condominium association or to a mobile home owner's homeowners'~~  
1226 ~~association as defined in s. 723.075 if the association has~~  
1227 ~~filed with the tax collector a written request and included a~~  
1228 ~~description of the land. The tax collector is authorized to~~  
1229 ~~charge a reasonable fee for the cost of this service.~~

1230 ~~(2)(3)~~ When the taxes under s. 193.481 on subsurface rights  
1231 have become delinquent and a tax certificate is to be sold under  
1232 this chapter, a notice of the delinquency shall be sent ~~given by~~  
1233 ~~first-class mail~~ to the owner of the fee to which these  
1234 subsurface rights are attached. The additional notice may be  
1235 transmitted electronically only with the express consent of the  
1236 fee owner. If the electronic transmission is returned as  
1237 undeliverable, a second notice must be sent by postal mail.  
1238 However, the original electronic transmission is the official  
1239 notice for the purposes of this subsection. On the day of the  
1240 tax sale, the fee owner shall have the right to purchase the tax  
1241 certificate at the maximum rate of interest provided by law  
1242 before bids are accepted for the sale of such certificate.

1243 ~~(3)(4)~~ The tax collector shall send ~~mail~~ such additional  
1244 notices as he or she considers proper and necessary or as may be  
1245 required by reasonable rules of the department. An additional  
1246 notice may be transmitted electronically only with the express  
1247 consent of the property owner. If the notice of taxes is sent

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1248 electronically and is returned as undeliverable, a second notice  
1249 shall be sent by postal mail. However, the original electronic  
1250 transmission is the official mailing for purpose of this  
1251 section.

1252 Section 29. Subsections (1) and (2) of section 197.344,  
1253 Florida Statutes, are amended to read:

1254 197.344 Lienholders; receipt of notices and delinquent  
1255 taxes.-

1256 (1) When requested in writing, a tax notice shall be sent  
1257 ~~mailed~~ according to the following procedures:

1258 (a) Upon request by any taxpayer who is aged 60 years old  
1259 or older ~~over~~, the tax collector shall send ~~mail~~ the tax notice  
1260 to a third party designated by the taxpayer. A duplicate copy of  
1261 the notice shall be sent ~~mailed~~ to the taxpayer.

1262 (b) Upon request by a mortgagee stating that the mortgagee  
1263 is the trustee of an escrow account for ad valorem taxes due on  
1264 the property, the tax notice shall be sent ~~mailed~~ to such  
1265 trustee. When the original tax notice is sent ~~mailed~~ to such  
1266 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
1267 the owner of the property with the additional statement that the  
1268 original has been sent to the trustee.

1269 (c) Upon request by a vendee of an unrecorded or recorded  
1270 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
1271 notice to such vendee.

1272

1273 The tax collector may establish cutoff dates, periods for  
1274 updating the list, and any other reasonable requirements to  
1275 ensure that the tax notices are sent ~~mailed~~ to the proper party  
1276 on time. Notices shall be sent electronically or by postal mail.

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1277 However, electronic transmission may be used only with the  
1278 express consent of the person making the request. If the  
1279 electronic transmission is returned as undeliverable, a second  
1280 notice shall be sent by postal mail. However, the original  
1281 electronic transmission is the official notice for the purpose  
1282 of this subsection.

1283 (2) On or before May 1 of each year, the holder or  
1284 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
1285 under a contract for deed, upon filing with the tax collector a  
1286 description of property ~~land~~ so encumbered and paying a service  
1287 charge of \$2, may request and receive information concerning any  
1288 delinquent taxes appearing on the current tax roll and  
1289 certificates issued on the described property ~~land~~. Upon receipt  
1290 of such request, the tax collector shall furnish the following  
1291 information within 60 days following the tax certificate sale:

1292 (a) The description of property on which certificates were  
1293 sold.

1294 (b) The number of each certificate issued and to whom.

1295 (c) The face amount of each certificate.

1296 (d) The cost for redemption of each certificate.

1297 Section 30. Section 197.3635, Florida Statutes, is amended  
1298 to read:

1299 197.3635 Combined notice of ad valorem taxes and non-ad  
1300 valorem assessments; requirements.—A form for the combined  
1301 notice of ad valorem taxes and non-ad valorem assessments shall  
1302 be produced and paid for by the tax collector. The form shall  
1303 meet the requirements of this section and department rules and  
1304 shall be subject to approval by the department. By rule, the  
1305 department shall provide a format for the form of such combined

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1306 notice. The form shall ~~meet the following requirements:~~

1307 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes  
1308 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain  
1309 a receipt part that can be returned along with the payment to  
1310 the tax collector.

1311 ~~(2) It shall provide a clear partition between ad valorem  
1312 taxes and non-ad valorem assessments. Such partition shall be a  
1313 bold horizontal line approximately 1/8 inch thick.~~

1314 (2) ~~(3)~~ ~~Within the ad valorem part, it shall~~ Contain the  
1315 heading "Ad Valorem Taxes." within the ad valorem part and  
1316 ~~Within the non-ad valorem assessment part, it shall contain the~~  
1317 heading "Non-ad Valorem Assessments." within the non-ad valorem  
1318 assessment part.

1319 (3) ~~(4)~~ ~~It shall~~ Contain the county name, the assessment  
1320 year, the mailing address of the tax collector, the mailing  
1321 address of one property owner, the legal description of the  
1322 property to at least 25 characters, and the unique parcel or tax  
1323 identification number of the property.

1324 (4) ~~(5)~~ ~~It shall~~ Provide for the labeled disclosure of the  
1325 total amount of combined levies and the total discounted amount  
1326 due each month when paid in advance.

1327 (5) ~~(6)~~ ~~It shall~~ Provide a field or portion on the front of  
1328 the notice for official use for data to reflect codes useful to  
1329 the tax collector.

1330 (6) ~~(7)~~ Provide for the combined notice to ~~shall~~ be set in  
1331 type that ~~which~~ is 8 points or larger.

1332 (7) ~~(8)~~ ~~The ad valorem part shall~~ Contain within the ad  
1333 valorem part ~~the following:~~

1334 (a) A schedule of the assessed value, exempted value, and

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1335 taxable value of the property.

1336 (b) Subheadings for columns listing taxing authorities,  
1337 corresponding millage rates expressed in dollars and cents per  
1338 \$1,000 of taxable value, and the associated tax.

1339 (c) A listing of taxing authorities ~~listed~~ in the same  
1340 sequence and manner as listed on the notice required by s.  
1341 200.069(4)(a), with the exception that independent special  
1342 districts, municipal service taxing districts, and voted debt  
1343 service millages for each taxing authority shall be listed  
1344 separately. If a county has too many municipal service taxing  
1345 units to list separately, it shall combine them to disclose the  
1346 total number of such units and the amount of taxes levied.

1347 ~~(8)(9)~~ Contain within the non-ad valorem assessment part,  
1348 ~~it shall contain the following:~~

1349 (a) Subheadings for columns listing the levying  
1350 authorities, corresponding assessment rates expressed in dollars  
1351 and cents per unit of assessment, and the associated assessment  
1352 amount.

1353 (b) The purpose of the assessment, if the purpose is not  
1354 clearly indicated by the name of the levying authority.

1355 (c) A listing of the levying authorities in the same order  
1356 as in the ad valorem part to the extent practicable. If a county  
1357 has too many municipal service benefit units to list separately,  
1358 it shall combine them by function.

1359 ~~(9)(10)~~ It shall Provide instructions and useful  
1360 information to the taxpayer. Such information and instructions  
1361 shall be nontechnical to minimize confusion. The information and  
1362 instructions required by this section shall be provided by  
1363 department rule and shall include:

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1364 (a) Procedures to be followed when the property has been  
1365 sold or conveyed.

1366 (b) Instruction as to mailing the remittance and receipt  
1367 along with a brief disclosure of the availability of discounts.

1368 (c) Notification about delinquency and interest for  
1369 delinquent payment.

1370 (d) Notification that failure to pay the amounts due will  
1371 result in a tax certificate being issued against the property.

1372 (e) A brief statement outlining the responsibility of the  
1373 tax collector, the property appraiser, and the taxing  
1374 authorities. This statement shall be accompanied by directions  
1375 as to which office to contact for particular questions or  
1376 problems.

1377 Section 31. Subsections (2) and (4) of section 197.373,  
1378 Florida Statutes, are amended to read:

1379 197.373 Payment of portion of taxes.—

1380 (2) The request must be made at least 45 ~~15~~ days before  
1381 ~~prior to~~ the tax certificate sale.

1382 (4) This section does not apply to assessments and  
1383 collections relating to fee timeshare real property made  
1384 pursuant to ~~the provisions of~~ s. 192.037.

1385 Section 32. Subsections (1) and (3) of section 197.402,  
1386 Florida Statutes, are amended to read:

1387 197.402 Advertisement of real or personal property with  
1388 delinquent taxes.—

1389 (1) If ~~Whenever legal~~ advertisements are required, the  
1390 board of county commissioners shall select the newspaper as  
1391 provided in chapter 50. The ~~office of the~~ tax collector shall  
1392 pay all newspaper charges, and the proportionate cost of the



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1393 advertisements shall be added to the delinquent taxes ~~when they~~  
1394 ~~are~~ collected.

1395 (3) Except as provided in s. 197.432(4), on or before June  
1396 1 or the 60th day after the date of delinquency, whichever is  
1397 later, the tax collector shall advertise once each week for 3  
1398 weeks and shall sell tax certificates on all real property  
1399 having with delinquent taxes. If the deadline falls on a  
1400 Saturday, Sunday, or legal holiday, it is extended to the next  
1401 working day. The tax collector shall make a list of such  
1402 properties in the same order in which the property was ~~lands~~  
1403 ~~were~~ assessed, specifying the amount due on each parcel,  
1404 including interest at the rate of 18 percent per year from the  
1405 date of delinquency to the date of sale; the cost of  
1406 advertising; and the expense of sale. For sales that commence on  
1407 or before June 1, all certificates shall be issued effective as  
1408 of the date of the first day of the sale and the interest to be  
1409 paid to the certificateholder shall include the month of June.

1410 Section 33. Section 197.403, Florida Statutes, is amended  
1411 to read:

1412 197.403 ~~Publisher to furnish copy of advertisement to tax~~  
1413 ~~collector; Proof of publication; fees.~~—The newspaper publishing  
1414 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy  
1415 of the paper containing each notice to the tax collector within  
1416 10 days after the last required publication. When the  
1417 publication of the tax sale notice is completed ~~as provided by~~  
1418 ~~law,~~ the publisher shall make an affidavit, ~~in the form~~  
1419 ~~prescribed by the department,~~ which shall be delivered to the  
1420 tax collector and annexed to the report of certificates sold for  
1421 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

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1422 Section 34. Subsections (5) and (10) of section 197.413,  
1423 Florida Statutes, are amended to read:

1424 197.413 Delinquent personal property taxes; warrants; court  
1425 order for levy and seizure of personal property; seizure; fees  
1426 of tax collectors.—

1427 (5) Upon the filing of the ~~such~~ petition, the clerk of the  
1428 court shall notify each delinquent taxpayer listed in the  
1429 petition that a petition has been filed and that, upon  
1430 ratification and confirmation of the petition, the tax collector  
1431 ~~is will be~~ authorized to issue warrants and levy upon, seize,  
1432 and sell so much of the personal property as to satisfy the  
1433 delinquent taxes, plus costs, interest, attorney's fees, and  
1434 other charges. The ~~Such~~ notice shall be given by certified mail,  
1435 return receipt requested. If the clerk of court and the tax  
1436 collector agree, the tax collector may provide the notice.

1437 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from  
1438 each delinquent taxpayer at the time delinquent taxes are  
1439 collected. ~~The tax collector is entitled to receive an~~  
1440 ~~additional \$8 for each warrant issued.~~

1441 Section 35. Section 197.414, Florida Statutes, is amended  
1442 to read:

1443 197.414 ~~Tax collector to keep~~ Record of warrants and levies  
1444 on tangible personal property.—The tax collector shall keep a  
1445 record of all warrants and levies made under this chapter and  
1446 shall note on such record the date of payment, the amount of  
1447 money, if any, received, and the disposition thereof made by him  
1448 or her. Such record shall be known as "the tangible personal  
1449 property tax warrant register." ~~and the form thereof shall be~~  
1450 ~~prescribed by the Department of Revenue.~~ The warrant register

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1451 may be maintained in paper or electronic form.

1452 Section 36. Subsections (1) and (2) of section 197.4155,  
1453 Florida Statutes, are amended to read:

1454 197.4155 Delinquent personal property taxes; ~~installment~~  
1455 payment program.—

1456 (1) A county tax collector may implement a ~~an installment~~  
1457 payment program for the payment of delinquent personal property  
1458 taxes. If implemented, the ~~program must be available, upon~~  
1459 ~~application to the tax collector, to each delinquent personal~~  
1460 ~~property taxpayer whose delinquent personal property taxes~~  
1461 ~~exceed \$1,000. The tax collector shall require each taxpayer who~~  
1462 requests to participate in the program to submit an application  
1463 on a form prescribed by the tax collector which, at a minimum,  
1464 must include the name, address, a description of the property  
1465 subject to personal property taxes, and the amount of the  
1466 personal property taxes owed by the taxpayer.

1467 (2) Within 10 days after a taxpayer who owes delinquent  
1468 personal property taxes submits the required application, the  
1469 tax collector may ~~shall~~ prescribe a ~~an installment~~ payment plan  
1470 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~  
1471 ~~property~~ taxes, including any delinquency charges, interest, and  
1472 costs allowed by this chapter. The plan must be in writing and  
1473 must be delivered to the taxpayer after it is prescribed. When  
1474 ~~At the time~~ the plan is developed, the tax collector may  
1475 consider a taxpayer's current and anticipated future ability to  
1476 pay over the time period of a potential ~~installment~~ payment  
1477 plan. The plan must provide that if the taxpayer does not follow  
1478 the payment terms or fails to timely file returns or pay current  
1479 obligations after the date of the payment plan, the taxpayer is

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1480 ~~will be considered delinquent under the terms of the plan,~~ and  
1481 any unpaid balance of tax, penalty, or interest scheduled in the  
1482 payment plan will be due and payable immediately. The plan must  
1483 also provide that unpaid tax amounts bear interest as provided  
1484 by law. In prescribing a ~~such an installment~~ payment plan, the  
1485 tax collector may exercise flexibility as to the dates, amounts,  
1486 and number of payments required to collect all delinquent  
1487 personal property taxes owed ~~by the taxpayer,~~ except that the  
1488 plan must provide for the full satisfaction of all amounts owed  
1489 by the taxpayer within ~~by no later than~~ 3 years after the due  
1490 date of the first payment under the plan.

1491 Section 37. Section 197.416, Florida Statutes, is amended  
1492 to read:

1493 197.416 Continuing duty of the tax collector to collect  
1494 delinquent tax warrants; limitation of actions.—It is ~~shall be~~  
1495 the duty of the tax collector issuing a tax warrant for the  
1496 collection of delinquent tangible personal property taxes to  
1497 continue ~~from time to time his or her efforts~~ to collect such  
1498 taxes for ~~a period of~~ 7 years after ~~from~~ the date of the  
1499 ratification issuance of the warrant. After the expiration of 7  
1500 years, the warrant is ~~will be~~ barred by this statute of  
1501 limitation, ~~and no action may be maintained in any court.~~ A tax  
1502 collector or his or her successor is ~~shall~~ not be relieved of  
1503 accountability for collection of any taxes assessed on tangible  
1504 personal property until he or she has completely performed every  
1505 duty devolving upon the tax collector as required by law.

1506 Section 38. Subsection (1) of section 197.417, Florida  
1507 Statutes, is amended to read:

1508 197.417 Sale of personal property after seizure.—

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1509 (1) When personal property is levied upon for delinquent  
1510 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before  
1511 the sale the tax collector shall give public notice by  
1512 advertisement of the time and place of sale of the property to  
1513 be sold. The notice shall be posted in at least two ~~three~~ public  
1514 places in the county, ~~one of which shall be at the courthouse,~~  
1515 and the property shall be sold at public auction at the location  
1516 noted in the advertisement. Notice posted on the Internet  
1517 qualifies as one location. The property sold shall be present if  
1518 practical. If the sale is conducted electronically, a  
1519 description of the property and a photograph, when practical,  
1520 shall be available. At any time before the sale the owner or  
1521 claimant of the property may release the property by the payment  
1522 of the taxes, plus delinquent charges, interest, and costs, for  
1523 which the property was liable to be sold. ~~In all cases,~~  
1524 ~~immediate payment for the property shall be required.~~ In case  
1525 such a sale is made, the tax collector shall be entitled to the  
1526 same fees and charges as are allowed sheriffs upon execution  
1527 sales.

1528 Section 39. Section 197.432, Florida Statutes, is amended  
1529 to read:

1530 197.432 Sale of tax certificates for unpaid taxes.—

1531 (1) On the day and approximately at the time designated in  
1532 the notice of the sale, the tax collector shall commence the  
1533 sale of tax certificates on the real property ~~those lands~~ on  
1534 which taxes have not been paid. The tax collector, ~~and he or she~~  
1535 shall continue the sale from day to day until each certificate  
1536 is sold to pay the taxes, interest, costs, and charges on the  
1537 parcel described in the certificate. ~~In case there are no~~

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1538 ~~bidders, the certificate shall be issued to the county.~~ The tax  
1539 collector shall offer all certificates on the property lands as  
1540 they are listed on the tax roll assessed. The tax collector may  
1541 conduct the sale of tax certificates for unpaid taxes pursuant  
1542 to this section by electronic means, which may allow for proxy  
1543 bidding. Such electronic means must comply with the procedures  
1544 provided in this chapter. A tax collector who chooses to conduct  
1545 such electronic sales may receive electronic deposits and  
1546 payments related to the tax certificate sale.

1547 (2) A lien created through the sale of a tax certificate  
1548 may not be enforced in any manner except as prescribed in this  
1549 chapter.

1550 (3) If the Delinquent real property taxes on a real  
1551 property and all interest, costs, and charges are paid before a  
1552 tax certificate is awarded to a buyer or struck to the county  
1553 the tax collector may not issue the tax certificate of all  
1554 governmental units due on a parcel of land in any one year shall  
1555 be combined into one certificate. After a tax certificate is  
1556 awarded to a buyer or struck to the county, the delinquent  
1557 taxes, interest, costs, and charges are paid by the redemption  
1558 of the tax certificate.

1559 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
1560 delinquent taxes on property that has been granted a homestead  
1561 exemption for the year in which the delinquent taxes were  
1562 assessed may not be sold at public auction or by electronic sale  
1563 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by  
1564 the tax collector to the county at the maximum rate of interest  
1565 allowed ~~by this chapter.~~ The provisions of s. 197.4725 or s.  
1566 197.502(3) ~~may~~ shall not be invoked if ~~as long as~~ the homestead

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1567 exemption is granted to the person who received the homestead  
1568 exemption for the year in which the tax certificate was issued.  
1569 However, ~~if when~~ all such tax certificates and accrued interest  
1570 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the provisions  
1571 of s. 197.502(3) shall be invoked.

1572 (5) A tax certificate that has not been sold on property  
1573 for which a tax deed application is pending shall be struck to  
1574 the county.

1575 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the  
1576 person who will pay the taxes, interest, costs, and charges and  
1577 will demand the lowest rate of interest, not in excess of the  
1578 maximum rate of interest allowed by this chapter. The tax  
1579 collector shall accept bids in even increments and in fractional  
1580 interest rate bids of one-quarter of 1 percent only. Proxy  
1581 bidding is valid if authorized or accepted by the potential  
1582 buyer of the certificate. If multiple bidders offer the same  
1583 lowest rate of interest, the tax collector shall determine the  
1584 method of selecting the bidder to whom the certificate will be  
1585 awarded. Acceptable methods include the bid received first or  
1586 use of a random number generator. If a certificate is not  
1587 purchased there is no buyer, the certificate shall be struck  
1588 ~~issued~~ to the county at the maximum rate of interest allowed by  
1589 this chapter.

1590 (7) ~~(6)~~ The tax collector may ~~shall~~ require immediate  
1591 payment of a reasonable deposit from any person who wishes to  
1592 bid for a tax certificate. A person who fails or refuses to pay  
1593 any bid made by, or on behalf of, such person ~~him or her~~ is not  
1594 entitled to bid or have any other bid accepted or enforced  
1595 except as authorized by the tax collector ~~until a new deposit of~~

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1596 ~~100 percent of the amount of estimated purchases has been paid~~  
1597 ~~to the tax collector. When tax certificates are ready for~~  
1598 ~~issuance,~~ The tax collector shall provide written or electronic  
1599 notice when certificates are ~~notify each person to whom a~~  
1600 ~~certificate was struck off that the certificate is ready for~~  
1601 issuance. ~~and~~ Payment must be made within 48 hours after from  
1602 the transmission of the electronic notice by the tax collector  
1603 or receipt of the written notice by the certificate buyer  
1604 ~~mailing of such notice or,~~ at the tax collector's discretion,  
1605 all or any portion of the deposit placed by the bidder may be  
1606 ~~the deposit shall be forfeited and the bid canceled. In any~~  
1607 ~~event,~~ Payment must shall be made before the issuance delivery  
1608 of the certificate by the tax collector. If the tax collector  
1609 determines that payment has been requested in error, the tax  
1610 collector shall issue a refund within 15 business days after  
1611 such payment. Any refund issued after 15 business days shall be  
1612 issued with interest at the rate of 5 percent per annum.

1613 ~~(8)(7) The form of the certificate shall be as prescribed~~  
1614 ~~by the department. Upon the cancellation of a any bid, the tax~~  
1615 ~~collector shall resell that certificate the following day or as~~  
1616 ~~soon thereafter as possible, provided the certificate is sold~~  
1617 ~~within 10 days after cancellation of such bid.~~

1618 (a) If the sale has not been adjourned, the tax collector  
1619 shall reoffer the certificate for sale.

1620 (b) If the sale has been adjourned, the tax collector shall  
1621 reoffer the certificate at a subsequent sale. Before the  
1622 subsequent sale, the parcels must be readvertised pursuant to s.  
1623 197.402(3).

1624 ~~(9)(8) The tax collector shall~~ maintain records ~~make a list~~



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1625 of all the certificates sold for taxes, showing the date of the  
1626 sale, the number of each certificate, the name of the owner as  
1627 returned, a description of the property ~~land~~ within the  
1628 certificate, the name of the purchaser, the interest rate bid,  
1629 and the amount for which sale was made. Such records may be  
1630 maintained electronically and shall ~~This list shall be cited~~  
1631 ~~known~~ as the "list of tax certificates sold." ~~The tax collector~~  
1632 ~~shall append to the list a certificate setting forth the fact~~  
1633 ~~that the sale was made in accordance with this chapter.~~

1634 ~~(10)-(9)~~ A certificate may not be sold on, and a ~~nor is any~~  
1635 lien is not created in, property owned by any governmental unit  
1636 ~~the property of~~ which has become subject to taxation due to  
1637 lease of the property to a nongovernmental lessee. The  
1638 delinquent taxes shall be enforced and collected in the manner  
1639 provided in s. 196.199(8). However, the ad valorem real property  
1640 taxes levied on a leasehold that is taxed as real property under  
1641 s. 196.199(2)(b), and for which no rental payments are due under  
1642 the agreement that created the leasehold or for which payments  
1643 required under the original leasehold agreement have been waived  
1644 or prohibited by law before January 1, 1993, must be paid by the  
1645 lessee. If the taxes are unpaid, the delinquent taxes become a  
1646 lien on the leasehold and may be collected and enforced under  
1647 this chapter.

1648 ~~(11)-(10)~~ Any tax certificates that ~~issued pursuant to this~~  
1649 ~~section after January 1, 1977, which~~ are void due to an error of  
1650 the property appraiser, the tax collector, or the taxing or  
1651 levying authority ~~any other county official, or any municipal~~  
1652 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
1653 corrected or amended, pursuant to this chapter or chapter 196,

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1654 shall earn interest at the rate of 8 percent per year, simple  
1655 interest, or the rate of interest bid at the tax certificate  
1656 sale, whichever is less, calculated monthly from the date the  
1657 certificate was purchased until the date the tax collector  
1658 issues the refund ~~is ordered~~. Refunds made on tax certificates  
1659 that are corrected or void shall be processed in accordance with  
1660 the procedure set forth in s. 197.182, except that the 4-year  
1661 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~  
1662 does not apply to or bar refunds resulting from correction or  
1663 cancellation of certificates and release of tax deeds as  
1664 authorized herein.

1665 ~~(12)(11) When tax certificates are advertised for sale, The~~  
1666 tax collector is ~~shall be~~ entitled to a commission of 5 percent  
1667 on the amount of the delinquent taxes and interest when a tax  
1668 certificate is sold ~~actual sale is made~~. The commission must be  
1669 included on the face value of the certificate. However, the tax  
1670 collector is ~~shall~~ not be entitled to a any commission for a  
1671 certificate that is struck ~~the sale of certificates made to the~~  
1672 county until the certificate is redeemed or purchased ~~commission~~  
1673 ~~is paid upon the redemption or sale of the tax certificates~~. If  
1674 ~~When~~ a tax deed is issued to the county, the tax collector may  
1675 ~~shall~~ not receive his or her commission ~~for the certificates~~  
1676 until ~~after~~ the property is sold and conveyed by the county.

1677 ~~(12) All tax certificates issued to the county shall be~~  
1678 ~~held by the tax collector of the county where the lands covered~~  
1679 ~~by the certificates are located.~~

1680 ~~(13) Delinquent taxes on real property may be paid after~~  
1681 ~~the date of delinquency but prior to the sale of a tax~~  
1682 ~~certificate by paying all costs, advertising charges, and~~

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1683 interest.

1684 (13)~~(14)~~ The holder of a tax certificate may not directly,  
1685 through an agent, or otherwise initiate contact with the owner  
1686 of property upon which he or she holds a tax certificate to  
1687 encourage or demand payment until 2 years after ~~have elapsed~~  
1688 ~~since~~ April 1 of the year of issuance of the tax certificate.

1689 (14)~~(15)~~ Any holder of a tax certificate who, prior to the  
1690 date 2 years after April 1 of the year of issuance of the tax  
1691 certificate, initiates, or whose agent initiates, contact with  
1692 the property owner upon which he or she holds a certificate  
1693 encouraging or demanding payment may be barred by the tax  
1694 collector from bidding at a tax certificate sale. Unfair or  
1695 deceptive contact by the holder of a tax certificate to a  
1696 property owner to obtain payment is an unfair and deceptive  
1697 trade practice, as referenced in s. 501.204(1), regardless of  
1698 whether the tax certificate is redeemed. Such unfair or  
1699 deceptive contact is actionable under ss. 501.2075-501.211. If  
1700 the property owner later redeems the certificate in reliance on  
1701 the deceptive or unfair practice, the unfair or deceptive  
1702 contact is actionable under applicable laws prohibiting fraud.

1703 ~~(16) The county tax collector may conduct the sale of tax~~  
1704 ~~certificates for unpaid taxes pursuant to this section by~~  
1705 ~~electronic means. Such electronic sales shall comply with the~~  
1706 ~~procedures provided in this chapter. The tax collector shall~~  
1707 ~~provide access to such electronic sale by computer terminals~~  
1708 ~~open to the public at a designated location. A tax collector who~~  
1709 ~~chooses to conduct such electronic sales may receive electronic~~  
1710 ~~deposits and payments related to the tax certificate sale.~~

1711 Section 40. Section 197.4325, Florida Statutes, is amended

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1712 to read:

1713 197.4325 Procedure when ~~checks received for~~ payment of  
1714 taxes or tax certificates is are dishonored.-

1715 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~  
1716 received by the tax collector ~~for payment of taxes~~ is  
1717 dishonored, the tax collector shall notify the payor ~~maker of~~  
1718 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
1719 official receipt is canceled for nonpayment, the tax collector  
1720 shall ~~cancel the official receipt issued for the dishonored~~  
1721 ~~check and shall~~ make an entry on the tax roll that the receipt  
1722 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
1723 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
1724 effort to collect the moneys due before canceling the receipt.

1725 ~~(b) The tax collector shall retain a copy of the canceled~~  
1726 ~~tax receipt and the dishonored check for the period of time~~  
1727 ~~required by law.~~

1728 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax  
1729 collector for the purchase of a tax certificate is dishonored  
1730 and; ~~the certificate has not been delivered to the bidder, the~~  
1731 ~~tax collector shall retain the deposit and resell the tax~~  
1732 ~~certificate. If the certificate has been delivered to the~~  
1733 ~~bidder, the tax collector shall notify the department, and, upon~~  
1734 ~~approval by the department, the certificate shall be canceled~~  
1735 ~~and resold.~~

1736 ~~(b) When a bidder's deposit is forfeited, the tax collector~~  
1737 ~~shall retain the deposit and resell the tax certificate.~~

1738 (a)1. ~~If~~ The tax certificate sale has been adjourned, the  
1739 tax collector shall readvertise the tax certificate to be  
1740 resold. If ~~When~~ the bidder's deposit is forfeited and the

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1741 certificate is readvertised, the deposit shall be used to pay  
 1742 the advertising fees before other costs or charges are imposed.  
 1743 Any portion of the bidder's forfeit deposit that remains after  
 1744 advertising and other costs or charges have been paid shall be  
 1745 deposited by the tax collector into his or her official office  
 1746 account. If the tax collector fails to require a deposit and tax  
 1747 certificates are resold, the advertising charges required for  
 1748 the second sale may ~~shall~~ not be added to the face value of the  
 1749 tax certificate.

1750 (b)2. ~~If~~ The tax certificate sale has not been adjourned,  
 1751 the tax collector shall cancel the previous bid pursuant to s.  
 1752 197.432(8)(a) and reoffer the certificate for sale ~~add the~~  
 1753 ~~certificates to be resold to the sale list and continue the sale~~  
 1754 ~~until all tax certificates are sold.~~

1755 Section 41. Subsection (2) of section 197.442, Florida  
 1756 Statutes, is amended to read:

1757 197.442 Tax collector not to sell certificates on land on  
 1758 which taxes have been paid; penalty.—

1759 (2) The office of the tax collector shall be responsible ~~to~~  
 1760 ~~the publisher~~ for costs of advertising property lands on which  
 1761 the taxes have been paid, and the office of the property  
 1762 appraiser shall be responsible ~~to the publisher~~ for the costs of  
 1763 advertising property lands doubly assessed or assessed in error.

1764 Section 42. Section 197.443, Florida Statutes, is amended  
 1765 to read:

1766 197.443 Cancellation of ~~void~~ tax certificates; correction  
 1767 of tax certificates; ~~procedure.~~—

1768 (1) The tax collector shall forward a certificate of error  
 1769 to the department and enter a memorandum of error upon the list

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1770 of certificates sold for taxes if ~~When a tax certificate on~~  
1771 ~~lands has been sold for unpaid taxes and:~~

1772 (a) The tax certificate evidencing the sale is void because  
1773 the taxes on the property ~~lands~~ have been paid;

1774 (b) The property was ~~lands were~~ not subject to taxation at  
1775 the time of the assessment on which they were sold;

1776 (c) The description of the property in the tax certificate  
1777 is void or has been corrected or amended;

1778 (d) An error of commission or omission has occurred which  
1779 invalidates the sale;

1780 (e) The circuit court has voided the tax certificate by a  
1781 suit to cancel the tax certificate by the holder;

1782 (f) The tax certificate is void for any other reason; or

1783 (g) An error in assessed value has occurred for which the  
1784 tax certificate may be corrected.7

1785  
1786 ~~the tax collector shall forward a certificate of such error to~~  
1787 ~~the department and enter upon the list of certificates sold for~~  
1788 ~~taxes a memorandum of such error.~~

1789 (2) The department, upon receipt of the ~~such~~ certificate of  
1790 error, if satisfied of the correctness of the certificate ~~of~~  
1791 ~~error~~ or upon receipt of a court order, shall notify the tax  
1792 collector, who shall cancel or correct the certificate. A tax  
1793 certificate correction or cancellation that has been ordered by  
1794 a court or requested by the tax certificateholder and that does  
1795 not result from a change made in the assessed value on a tax  
1796 roll certified to the tax collector shall be made by the tax  
1797 collector without order from the department.

1798 (3) ~~(2)~~ The holder of a tax certificate who pays, redeems,

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1799 or causes to be corrected or to be canceled and surrendered by  
1800 any other tax certificates, or who pays any subsequent and  
1801 omitted taxes or costs, in connection with the foreclosure of a  
1802 tax certificate or tax deed that is, ~~and when such other~~  
1803 ~~certificates or such subsequent and omitted taxes~~ are void or  
1804 corrected for any reason, ~~the person paying, redeeming, or~~  
1805 ~~causing to be corrected or to be canceled and surrendered the~~  
1806 ~~other tax certificates or paying the other subsequent and~~  
1807 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the  
1808 amount paid together with interest calculated monthly from the  
1809 date of payment through the day of issuance of the refund at the  
1810 rate specified in s. 197.432(11) therefor.

1811 (a) The county officer or taxing or levying authority ~~that,~~  
1812 ~~as the case may be, which~~ causes an error that results in the  
1813 voiding issuance of a ~~void~~ tax certificate shall be charged for  
1814 the costs of advertising incurred in the sale of a new ~~the~~ tax  
1815 certificate.

1816 (b) If ~~When~~ the owner of a tax certificate requests that  
1817 the certificate be canceled for any reason, or that the amount  
1818 of the certificate be amended as a result of payments received  
1819 due to an intervening bankruptcy or receivership, but does not  
1820 seek a refund, the tax collector shall cancel or amend the tax  
1821 certificate and a refund shall not be processed. The tax  
1822 collector shall require the owner of the tax certificate to  
1823 execute a written statement that he or she is the holder of the  
1824 tax certificate, that he or she wishes the certificate to be  
1825 canceled or amended, and that a refund is not expected and is  
1826 not to be made.

1827 (4)(3) ~~If~~ When the tax certificate or a tax deed based upon

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1828 the certificate is held by an individual, the collector shall ~~at~~  
1829 ~~ene~~ notify the original purchaser of the certificate or tax  
1830 deed or the subsequent holder ~~thereof~~, if known, that upon the  
1831 voluntary surrender of the certificate or deed of release of any  
1832 ~~his or her~~ rights under the tax deed, a refund will be made of  
1833 the amount received by the governmental units for the  
1834 certificate or deed, plus \$1 for the deed of release.

1835 (5)~~(4)~~ The refund shall be made in accordance with the  
1836 procedure set forth in s. 197.182, except that the 4-year time  
1837 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does  
1838 not apply to or bar refunds resulting from correction or  
1839 cancellation of certificates and release of tax deeds as  
1840 authorized in this section ~~herein~~.

1841 Section 43. Section 197.462, Florida Statutes, is amended  
1842 to read:

1843 197.462 Transfer of tax certificates held by individuals.—

1844 (1) All tax certificates issued to an individual may be  
1845 transferred ~~by endorsement~~ at any time before they are redeemed  
1846 or a tax deed is executed ~~thereunder~~.

1847 ~~(2) The official endorsement of a tax certificate by the~~  
1848 ~~tax collector with the date and the amount received and its~~  
1849 ~~entry on the record of tax certificates sold shall be sufficient~~  
1850 ~~evidence of the assignment of it.~~

1851 (2)~~(3)~~ The tax collector shall record the transfer on the  
1852 record of tax certificates sold.

1853 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service  
1854 charge for each transfer ~~endorsement~~.

1855 Section 44. Section 197.472, Florida Statutes, is amended  
1856 to read:



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1857 197.472 Redemption of tax certificates.—

1858 (1) Any person may redeem a tax certificate ~~or purchase a~~  
1859 ~~county-held certificate~~ at any time after the certificate is  
1860 issued and before a tax deed is issued or the property is placed  
1861 on the list of lands available for sale. The person redeeming ~~or~~  
1862 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
1863 ~~the county where the land is situated~~ the face amount plus all  
1864 interest, costs, and charges. ~~of the certificate or the part~~  
1865 ~~thereof that the part or interest purchased or redeemed bears to~~  
1866 ~~the whole. Upon purchase or redemption being made, the person~~  
1867 ~~shall pay all taxes, interest, costs, charges, and omitted~~  
1868 ~~taxes, if any, as provided by law upon the part or parts of the~~  
1869 ~~certificate so purchased or redeemed.~~

1870 (2) When a tax certificate is redeemed and the interest  
1871 earned on the tax certificate is less than 5 percent of the face  
1872 amount of the certificate, a mandatory minimum interest charge  
1873 of an absolute 5 percent shall be levied upon the face value of  
1874 the tax certificate. The person redeeming the tax certificate  
1875 shall pay the interest rate due on the certificate or the 5  
1876 percent ~~5-percent~~ mandatory minimum interest charge, whichever  
1877 is greater. This subsection applies to all county-held tax  
1878 certificates and all individual tax certificates except those  
1879 with an interest rate bid of zero percent.

1880 (3) After an application for a tax deed is filed but before  
1881 a tax deed is issued, a person who wishes to redeem the tax  
1882 certificates issued against a property must pay all principle,  
1883 fees, and interest that would constitute the minimum bid under  
1884 s. 197.542 were the tax deed sale held the date of redemption.

1885 (4) ~~(3)~~ The tax collector shall receive a fee of \$6.25 for

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1886 each tax certificate ~~purchased or~~ redeemed.

1887 ~~(5)-(4) When only~~ A portion of a certificate may be ~~is being~~  
1888 redeemed only if or purchased and such portion can be  
1889 ascertained by legal description and the portion to be redeemed  
1890 is evidenced by a contract for sale or recorded deed. The tax  
1891 collector shall make a written request for apportionment to the  
1892 property appraiser and, within 15 days after such request, the  
1893 property appraiser shall furnish the tax collector a certificate  
1894 apportioning the value to that portion sought to be redeemed and  
1895 to the remaining land covered by the certificate.

1896 ~~(5) When a tax certificate is purchased or redeemed, the~~  
1897 ~~tax collector shall give to the person a receipt and certificate~~  
1898 ~~showing the amount paid for the purchase or redemption, a~~  
1899 ~~description of the land, and the date, number, and amount of the~~  
1900 ~~certificate, certificates, or part of certificate which is~~  
1901 ~~purchased or redeemed, which shall be in the form prescribed by~~  
1902 ~~the department. If a tax certificate is redeemed in full, the~~  
1903 ~~certificate shall be surrendered to the tax collector by the~~  
1904 ~~original purchaser and canceled by the tax collector. If only a~~  
1905 ~~part is purchased or redeemed, the portion and description of~~  
1906 ~~land, with date of purchase or redemption, shall be endorsed on~~  
1907 ~~the certificate by the tax collector. The certificate shall be~~  
1908 ~~retained by the owner, or the tax collector if the certificate~~  
1909 ~~is a county-held certificate, subject to the endorsement. The~~  
1910 ~~purchase or redemption shall be entered by the tax collector on~~  
1911 ~~the record of tax certificates sold.~~

1912 (6) After ~~When~~ a tax certificate is ~~has been~~ purchased or  
1913 redeemed, the tax collector shall pay to the owner of the tax  
1914 certificate the amount received by the tax collector less the

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1915 redemption fee within 15 business days after the date of receipt  
 1916 of the redemption. If the payment to the tax certificate owner  
 1917 is not issued within 15 business days, the tax collector shall  
 1918 pay interest at the rate of 5 percent per annum to the  
 1919 certificate owner ~~service charges.~~ Along with the payment, the  
 1920 tax collector shall identify the certificates redeemed and the  
 1921 amount paid for each certificate. However, if the tax collector  
 1922 pays the certificateholder electronically, the certificates  
 1923 redeemed and the amounts paid for each certificate shall be  
 1924 provided electronically by facsimile or electronic mail within  
 1925 24 hours after payment.

1926 (7) Nothing in this section shall be deemed to deny any  
 1927 person the right to ~~purchase or~~ redeem any outstanding tax  
 1928 certificate in accordance with the law ~~in force when it was~~  
 1929 ~~issued. However, the provisions of s. 197.573 relating to~~  
 1930 ~~survival of restrictions and covenants after the issuance of a~~  
 1931 ~~tax deed are not repealed by this chapter and apply regardless~~  
 1932 ~~of the manner in which the tax deed was issued.~~

1933 (8) The provisions of subsection (5) ~~(4)~~ do not apply to  
 1934 collections relating to fee timeshare real property made  
 1935 pursuant to ~~the provisions of~~ s. 192.037.

1936 Section 45. Section 197.4725, Florida Statutes, is created  
 1937 to read:

1938 197.4725 Purchase of county-held tax certificates.—

1939 (1) Any person may purchase a county-held tax certificate  
 1940 at any time after the tax certificate is issued and before a tax  
 1941 deed application is made. The person purchasing a county-held  
 1942 tax certificate shall pay to the tax collector the face amount  
 1943 plus all interest, costs, and charges or, subject to s.

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1944 197.472(4), the part described in the tax certificate.

1945 (2) If a county-held tax certificate is purchased, the  
1946 interest earned shall be calculated at 1.5 percent per month, or  
1947 a fraction thereof, to the date of purchase.

1948 (3) The tax collector shall receive a fee of \$6.25 for each  
1949 county-held tax certificate purchased.

1950 (4) This section does not apply to collections relating to  
1951 fee timeshare real property made pursuant to s. 192.037.

1952 (5) The tax collector may use electronic means to make  
1953 known county-held tax certificates that are available for  
1954 purchase and to complete the purchase. The tax collector may  
1955 charge a reasonable fee for costs incurred in providing such  
1956 electronic services.

1957 (6) The purchaser of a county-held tax certificate shall be  
1958 issued a new tax certificate with a face value that includes all  
1959 sums paid to acquire the certificate from the county, including  
1960 accrued interest and charges paid under to this section. The  
1961 date the county-held certificate was issued shall be the date  
1962 used to determine the date on which an application for tax deed  
1963 may be made. The date that the new certificate is purchased is  
1964 the date that must be used to calculate the interest or minimum  
1965 charge due if the certificate is redeemed.

1966 Section 46. Section 197.473, Florida Statutes, is amended  
1967 to read:

1968 197.473 Disposition of unclaimed redemption moneys.—

1969 ~~(1) After~~ Money paid to the tax collector for the  
1970 redemption of a tax certificate or a tax deed application that  
1971 ~~certificates has been held for 90 days, which money is payable~~  
1972 to the holder of a redeemed tax certificate but for which no

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1973 claim has been made, or which fails to be presented for payment,  
1974 is considered unclaimed as defined in s. 717.113 and shall be  
1975 remitted to the state pursuant to s. 717.117, ~~on the first day~~  
1976 ~~of the following quarter the tax collector shall remit such~~  
1977 ~~unclaimed moneys to the board of county commissioners, less the~~  
1978 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
1979 ~~retained by the tax collector as service charges.~~

1980 ~~(2) Two years after the date the unclaimed redemption~~  
1981 ~~moneys were remitted to the board of county commissioners, all~~  
1982 ~~claims to such moneys are forever barred, and such moneys become~~  
1983 ~~the property of the county.~~

1984 Section 47. Section 197.482, Florida Statutes, is amended  
1985 to read:

1986 197.482 Expiration Limitation ~~upon lien~~ of tax  
1987 certificate.-

1988 ~~(1) Seven~~ After the expiration of 7 years after from the  
1989 date of issuance of a tax certificate, which is the date of the  
1990 first day of the tax certificate sale as advertised under s.  
1991 197.432, ~~of a tax certificate,~~ if a tax deed has not been  
1992 applied for ~~on the property covered by the certificate,~~ and no  
1993 other administrative or legal proceeding, including a  
1994 bankruptcy, has existed of record, the tax certificate is null  
1995 and void, ~~and the tax collector shall be canceled.~~ The tax  
1996 collector shall note cancel the tax certificate, noting the date  
1997 of the cancellation ~~of the tax certificate~~ upon all appropriate  
1998 records in his or her office. ~~The tax collector shall complete~~  
1999 ~~the cancellation by entering opposite the record of the 7-year-~~  
2000 ~~old tax certificate a notation in substantially the following~~  
2001 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~

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2002 ~~certificates outstanding July 1, 1973, shall have a life of 20~~  
2003 ~~years from the date of issue.~~ This subsection does not apply to  
2004 deferred payment tax certificates.

2005 ~~(2) The provisions and limitations herein prescribed for~~  
2006 ~~tax certificates do not apply to tax certificates which were~~  
2007 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
2008 ~~1937, commonly known as the "Murphy Act."~~

2009 Section 48. Section 197.492, Florida Statutes, is amended  
2010 to read:

2011 197.492 Errors and insolvencies report list.—On or before  
2012 the 60th day after the tax certificate sale is adjourned, the  
2013 tax collector shall certify ~~make out a report~~ to the board of  
2014 county commissioners a report separately showing the discounts,  
2015 errors, double assessments, and insolvencies relating to tax  
2016 collections for which credit is to be given, including in every  
2017 case except discounts, the names of the parties on whose account  
2018 the credit is to be allowed. The report may be submitted in an  
2019 electronic format. ~~The board of county commissioners, upon~~  
2020 ~~receiving the report, shall examine it; make such investigations~~  
2021 ~~as may be necessary; and, if the board discovers that the tax~~  
2022 ~~collector has taken credit as an insolvent item any personal~~  
2023 ~~property tax due by a solvent taxpayer, charge the amount of~~  
2024 ~~taxes represented by such item to the tax collector and not~~  
2025 ~~approve the report until the tax collector strikes such item~~  
2026 ~~from the record.~~

2027 Section 49. Section 197.502, Florida Statutes, is amended  
2028 to read:

2029 197.502 Application for obtaining tax deed by holder of tax  
2030 sale certificate; fees.—

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2031 (1) The holder of a ~~any~~ tax certificate, other than the  
2032 county, at any time after 2 years have elapsed since April 1 of  
2033 the year of issuance of the tax certificate and before the  
2034 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~  
2035 ~~of issuance~~, may file the certificate and an application for a  
2036 tax deed with the tax collector of the county where the property  
2037 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~  
2038 ~~application may be made on the entire parcel of property or any~~  
2039 ~~part thereof which is capable of being readily separated from~~  
2040 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax  
2041 deed application fee of \$75, plus reimbursement for any fee  
2042 charged to the tax collector by a vendor for providing an  
2043 electronic tax deed application program or service.

2044 (2) A certificateholder, other than the county, may notify  
2045 the tax collector at any time of the certificateholder's intent  
2046 to make application for tax deed. However, if the tax deed  
2047 application will be filed within the month of the earliest date  
2048 allowed pursuant to subsection (1), the certificateholder must  
2049 provide the tax collector with a notice of intent to make  
2050 application no later than 30 days before the date of  
2051 application. The tax collector shall notify the  
2052 certificateholder of the total amount due or the estimated  
2053 amount due, which must include the amount due for redemption or  
2054 purchase of all other outstanding tax certificates, plus  
2055 interest; any omitted taxes, plus interest; any delinquent  
2056 taxes, plus interest; any costs of an electronic tax deed sale;  
2057 and current taxes, if due, which cover the land. The tax  
2058 collector shall provide this notice at the earliest possible  
2059 date but no later than 30 days following the tax collector's

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2060 receipt of the certificateholder's notice of intent to make  
2061 application. The certificateholder shall pay the total amount  
2062 due or the estimated amount due at the time of application. If  
2063 the tax collector estimates the costs to redeem the outstanding  
2064 certificates, the tax collector must provide a final statement  
2065 of the costs within 60 days after receipt of the application.  
2066 The applicant shall pay any additional amounts due within 10  
2067 days after receipt of a final statement. The tax collector shall  
2068 refund any overpayments with interest at the rate of 5 percent  
2069 per annum compounded annually within 10 days after providing the  
2070 final statement. Any certificateholder, other than the county,  
2071 who makes application for a tax deed shall pay the tax collector  
2072 at the time of application all amounts required for redemption  
2073 or purchase of all other outstanding tax certificates, plus  
2074 interest, any omitted taxes, plus interest, any delinquent  
2075 taxes, plus interest, and current taxes, if due, covering the  
2076 land.

2077 (3) The county in which ~~where~~ the property lands described  
2078 in the certificate is ~~are~~ located shall apply ~~make application~~  
2079 for a tax deed on all county-held certificates on property  
2080 valued at \$5,000 or more on the property appraiser's most recent  
2081 assessment roll, except deferred payment tax certificates, and  
2082 may apply for tax deeds ~~make application~~ on those certificates  
2083 on property valued at less than \$5,000 on the property  
2084 appraiser's most recent assessment roll. ~~The~~ Such application  
2085 shall be made 2 years after April 1 of the year of issuance of  
2086 the certificates or as soon thereafter as is reasonable. Upon  
2087 application ~~for a tax deed~~, the county shall deposit with the  
2088 tax collector all applicable costs and fees, but may ~~shall~~ not



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2089 deposit any money to cover the redemption of other outstanding  
2090 certificates covering the property land. The tax collector may  
2091 charge a tax deed application fee of \$75, plus reimbursement for  
2092 any fee charged to the tax collector by a vendor for providing  
2093 an electronic tax deed application program or service.

2094 (4) The tax collector shall deliver to the clerk of the  
2095 circuit court a statement that payment has been made for all  
2096 outstanding certificates or, if the certificate is held by the  
2097 county, that all appropriate fees have been deposited, and  
2098 stating that the following persons are to be notified prior to  
2099 the sale of the property:

2100 (a) Any legal titleholder of record if the address of the  
2101 owner appears on the record of conveyance of the property lands  
2102 to the owner. However, if the legal titleholder of record is the  
2103 same as the person to whom the property was assessed on the tax  
2104 roll for the year in which the property was last assessed, then  
2105 the notice may ~~only~~ be mailed to the address of the legal  
2106 titleholder as it appears on the latest assessment roll.

2107 (b) Any lienholder of record who has recorded a lien  
2108 against the property described in the tax certificate if an  
2109 address appears on the recorded lien.

2110 (c) Any mortgagee of record if an address appears on the  
2111 recorded mortgage.

2112 (d) Any vendee of a recorded contract for deed if an  
2113 address appears on the recorded contract or, if the contract is  
2114 not recorded, any vendee who has applied to receive notice  
2115 pursuant to s. 197.344(1)(c).

2116 (e) Any other lienholder who has applied to the tax  
2117 collector to receive notice if an address is supplied to the

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2118 collector ~~by such lienholder.~~

2119 (f) Any person to whom the property was assessed on the tax  
2120 roll for the year in which the property was last assessed.

2121 (g) Any lienholder of record who has recorded a lien  
2122 against a mobile home located on the property described in the  
2123 tax certificate if an address appears on the recorded lien and  
2124 if the lien is recorded with the clerk of the circuit court in  
2125 the county where the mobile home is located.

2126 (h) Any legal titleholder of record of property that is  
2127 contiguous to the property described in the tax certificate, if  
2128 ~~when~~ the property described is ~~either~~ submerged land or common  
2129 elements of a subdivision, if the address of the titleholder of  
2130 contiguous property appears on the record of conveyance of the  
2131 property ~~land~~ to the ~~that~~ legal titleholder. However, if the  
2132 legal titleholder of property contiguous to the property  
2133 ~~described in the tax certificate~~ is the same as the person to  
2134 whom the property described in the tax certificate was assessed  
2135 on the tax roll for the year in which the property was last  
2136 assessed, the notice may be mailed ~~only~~ to the address of the  
2137 legal titleholder as it appears on the latest assessment roll.  
2138 As used in this chapter, the term "contiguous" means touching,  
2139 meeting, or joining at the surface or border, other than at a  
2140 corner or a single point, and not separated by submerged lands.  
2141 Submerged lands lying below the ordinary high-water mark which  
2142 are sovereignty lands are not part of the upland contiguous  
2143 property for purposes of notification.

2144

2145 The statement must be signed by the tax collector or the tax  
2146 collector's designee, ~~with the tax collector's seal affixed.~~ The

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2147 tax collector may purchase a reasonable bond for errors and  
2148 omissions of his or her office in making such statement. The  
2149 search of the official records must be made by a direct and  
2150 inverse search. "Direct" means the index in straight and  
2151 continuous alphabetic order by grantor, and "inverse" means the  
2152 index in straight and continuous alphabetic order by grantee.

2153 (5) (a) The tax collector may contract with a title company  
2154 or an abstract company ~~at a reasonable fee~~ to provide the  
2155 minimum information required in subsection (4), consistent with  
2156 rules adopted by the department. If additional information is  
2157 required, the tax collector must make a written request to the  
2158 title or abstract company stating the additional requirements.  
2159 The tax collector may select any title or abstract company,  
2160 regardless of its location, as long as the fee is reasonable,  
2161 the minimum information is submitted, and the title or abstract  
2162 company is authorized to do business in this state. The tax  
2163 collector may advertise and accept bids for the title or  
2164 abstract company if he or she considers it appropriate to do so.

2165 1. The ownership and encumbrance report must include the ~~be~~  
2166 ~~printed or typed on stationery or other paper showing a~~  
2167 letterhead of the person, firm, or company that makes the  
2168 search, and the signature of the individual ~~person~~ who makes the  
2169 search or of an officer of the firm ~~must be attached~~. The tax  
2170 collector is not liable for payment to the firm unless these  
2171 requirements are met. The report may be submitted to the tax  
2172 collector in an electronic format.

2173 2. The tax collector may not accept or pay for any title  
2174 search or abstract if ~~no~~ financial responsibility is not assumed  
2175 for the search. However, reasonable restrictions as to the

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2176 liability or responsibility of the title or abstract company are  
 2177 acceptable. Notwithstanding s. 627.7843(3), the tax collector  
 2178 may contract for higher maximum liability limits.

2179 3. In order to establish uniform prices for ownership and  
 2180 encumbrance reports within the county, the tax collector must  
 2181 ~~shall~~ ensure that the contract for ownership and encumbrance  
 2182 reports include all requests for title searches or abstracts for  
 2183 a given period of time.

2184 (b) Any fee paid for a ~~any~~ title search or abstract must be  
 2185 collected at the time of application under subsection (1), and  
 2186 the amount of the fee must be added to the opening bid.

2187 (c) The clerk shall advertise and administer the sale and  
 2188 receive such fees for the issuance of the deed and sale of the  
 2189 property as ~~are~~ provided in s. 28.24.

2190 (6) ~~(a)~~ The opening bid:

2191 (a) On county-held certificates ~~on nonhomestead property~~  
 2192 shall be the sum of the value of all outstanding certificates  
 2193 against the property land, plus omitted years' taxes, delinquent  
 2194 taxes, interest, and all costs and fees paid by the county.

2195 ~~(b) The opening bid~~ On an individual certificate ~~on~~  
 2196 ~~nonhomestead property shall include~~, in addition to the amount  
 2197 of money paid to the tax collector by the certificateholder at  
 2198 the time of application, must include the amount required to  
 2199 redeem the applicant's tax certificate and all other costs and  
 2200 fees paid by the applicant, plus all tax certificates that were  
 2201 sold subsequent to the filing of the tax deed application and  
 2202 omitted taxes, if any.

2203 ~~(c) The opening bid on property assessed on the latest tax~~  
 2204 ~~roll as homestead property shall include, in addition to the~~

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2205 ~~amount of money required for an opening bid on nonhomestead~~  
2206 ~~property, an amount equal to one-half of the latest assessed~~  
2207 ~~value of the homestead. Payment of one-half of the assessed~~  
2208 ~~value of the homestead property shall not be required if the tax~~  
2209 ~~certificate to which the application relates was sold prior to~~  
2210 ~~January 1, 1982.~~

2211 (7) On county-held certificates for which there are no  
2212 bidders at the public sale, the clerk shall enter the land on a  
2213 list entitled "lands available for taxes" and shall immediately  
2214 notify the county commission and all other persons holding  
2215 certificates against the property land that the property land is  
2216 available. During the first 90 days after the property land is  
2217 placed on the list ~~of lands available for taxes~~, the county may  
2218 purchase the land for the opening bid or may waive its rights to  
2219 purchase the property. Thereafter, any person, the county, or  
2220 any other governmental unit may purchase the property land from  
2221 the clerk, without further notice or advertising, for the  
2222 opening bid, except that if ~~when~~ the county or other  
2223 governmental unit is the purchaser for its own use, the board of  
2224 county commissioners may cancel omitted years' taxes, as  
2225 provided under s. 197.447. If the county does not elect to  
2226 purchase the property land, the county must notify each legal  
2227 titleholder of property contiguous to the property land  
2228 available for taxes, as provided in paragraph (4) (h), before  
2229 expiration of the 90-day period. Interest on the opening bid  
2230 continues to accrue through the month of sale as prescribed by  
2231 s. 197.542.

2232 (8) Taxes may ~~shall~~ not be extended against parcels listed  
2233 as lands available for taxes, but in each year the taxes that

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2234 would have been due shall be treated as omitted years and added  
2235 to the required minimum bid. If any tax certificates exist or if  
2236 an application for a tax deed by a person other than the county  
2237 is not filed within 7 ~~Three~~ years after the day the land was  
2238 offered for public sale, the land shall escheat to the county in  
2239 which it is located, free and clear. If the property was placed  
2240 on the list of lands available for taxes as a result of a tax  
2241 deed application filed by the county and a tax certificate,  
2242 owned by a person other than the county, does not exist on the  
2243 property, the property shall escheat 3 years after the day the  
2244 property was offered for private sale, free and clear. All tax  
2245 certificates, accrued taxes, and liens of any nature against the  
2246 property shall be deemed canceled as a matter of law and of no  
2247 further legal force and effect, and the clerk shall execute an  
2248 escheatment tax deed vesting title in the board of county  
2249 commissioners of the county in which the land is located.

2250 (a) When a property escheats to the county under this  
2251 subsection, the county is not subject to any liability imposed  
2252 by chapter 376 or chapter 403 for preexisting soil or  
2253 groundwater contamination due solely to its ownership. However,  
2254 this subsection does not affect the rights or liabilities of any  
2255 past or future owners of the escheated property and does not  
2256 affect the liability of any governmental entity for the results  
2257 of its actions that create or exacerbate a pollution source.

2258 (b) The county and the Department of Environmental  
2259 Protection may enter into a written agreement for the  
2260 performance, funding, and reimbursement of the investigative and  
2261 remedial acts necessary for a property that escheats to the  
2262 county.

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2263 (9) Consolidated applications on more than one tax  
2264 certificate are allowed, but a separate statement shall be  
2265 issued pursuant to subsection (4), and a separate tax deed shall  
2266 be issued pursuant to s. 197.552, for each parcel of property  
2267 shown on the tax certificate.

2268 (10) Any fees collected pursuant to this section shall be  
2269 refunded to the certificateholder in the event that the tax deed  
2270 sale is canceled for any reason.

2271 (11) For any property acquired under this section by the  
2272 county for the express purpose of providing infill housing, the  
2273 board of county commissioners may, in accordance with s.  
2274 197.447, cancel county-held tax certificates and omitted years'  
2275 taxes on such properties. Furthermore, the county may not  
2276 transfer a property acquired under this section specifically for  
2277 infill housing back to a taxpayer who failed to pay the  
2278 delinquent taxes or charges that led to the issuance of the tax  
2279 certificate or lien. For purposes of this subsection only, the  
2280 term "taxpayer" includes the taxpayer's family or any entity in  
2281 which the taxpayer or taxpayer's family has any interest.

2282 Section 50. Section 197.542, Florida Statutes, is amended  
2283 to read:

2284 197.542 Sale at public auction.—

2285 (1) Real property ~~The lands~~ advertised for sale to the  
2286 highest bidder as a result of an application filed under s.  
2287 197.502 shall be sold at public auction by the clerk of the  
2288 circuit court, or his or her deputy, of the county where the  
2289 property is ~~lands are~~ located on the date, at the time, and at  
2290 the location as set forth in the published notice, which must  
2291 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~

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2292 ~~the time and place, the clerk shall read the notice of sale and~~  
2293 ~~shall offer the lands described in the notice for sale to the~~  
2294 ~~highest bidder for cash at public outcry.~~ The amount required to  
2295 redeem the tax certificate, plus the amounts paid by the holder  
2296 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
2297 redemption of other tax certificates on the same property lands,  
2298 and all other costs to the applicant for tax deed, plus interest  
2299 ~~thereon~~ at the rate of 1.5 percent per month for the period  
2300 running from the month after the date of application for the  
2301 deed through the month of sale and costs incurred for the  
2302 service of notice provided for in s. 197.522(2), shall be  
2303 ~~considered~~ the bid of the certificateholder for the property. If  
2304 tax certificates exist or if delinquent taxes accrued subsequent  
2305 to the filing of the tax deed application, the amount required  
2306 to redeem such tax certificates or pay such delinquent taxes  
2307 shall be included in the minimum bid. ~~However, if the land to be~~  
2308 ~~sold is assessed on the latest tax roll as homestead property,~~  
2309 ~~the bid of the certificateholder shall be increased to include~~  
2310 ~~an amount equal to one-half of the assessed value of the~~  
2311 ~~homestead property as required by s. 197.502.~~ If there are no  
2312 higher bids, the property land shall be struck off and sold to  
2313 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
2314 amounts included in the minimum bid, the documentary stamp tax,  
2315 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
2316 ~~thereupon~~ be issued and recorded by the clerk. The tax deed  
2317 applicant shall have the option of placing the property on the  
2318 list of lands available for taxes in lieu of paying any  
2319 additional sums due as a result of the increased minimum bid,  
2320 documentary stamps, or recording fees.



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2321           (2) ~~If there are other bids,~~ The certificateholder has  
2322 ~~shall have~~ the right to bid as others present may bid, and the  
2323 property shall be struck off and sold to the highest bidder. The  
2324 high bidder shall post with the clerk a nonrefundable ~~cash~~  
2325 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to  
2326 be applied to the sale price at the time of full payment. Notice  
2327 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the  
2328 auction site, and the clerk may require ~~that~~ bidders to show  
2329 their willingness and ability to post the ~~cost~~ deposit. If full  
2330 payment of the final bid and of documentary stamp tax and  
2331 recording fees is not made within 24 hours, excluding weekends  
2332 and legal holidays, the clerk shall cancel all bids, readvertise  
2333 the sale as provided in this section, and pay all costs of the  
2334 sale from the deposit. Any remaining funds must be applied  
2335 toward the opening bid. The clerk may refuse to recognize the  
2336 bid of any person who has previously bid and refused, for any  
2337 reason, to honor such bid.

2338           (3) If the sale is canceled for any reason, or the buyer  
2339 fails to make full payment within the time required, the clerk  
2340 shall immediately readvertise the sale to be held within ~~no~~  
2341 ~~later than~~ 30 days after the date the sale was canceled. Only  
2342 one advertisement is necessary. ~~No further notice is required.~~  
2343 The amount of the opening ~~statutory~~ ~~(opening)~~ bid shall be  
2344 increased by the cost of advertising, additional clerk's fees as  
2345 provided for in s. 28.24(21), and interest as provided for in  
2346 subsection (1). This process must be repeated until the property  
2347 is sold and the clerk receives full payment or the clerk does  
2348 not receive any bids other than the bid of the  
2349 certificateholder. The clerk must ~~shall~~ receive full payment

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2350 before ~~prior to~~ the issuance of the tax deed.

2351 (4) A tax deed sale may not be canceled without the consent  
2352 of the tax deed applicant for any reason in law or equity other  
2353 than that the tax deed application has been redeemed, collection  
2354 has been stayed by the filing of a bankruptcy petition, an error  
2355 has been discovered in the assessment record, or an error has  
2356 been demonstrated in the procedure or process used in processing  
2357 the tax deed application or setting the sale.

2358 (5) ~~(4)~~ (a) A clerk may conduct electronic tax deed sales in  
2359 lieu of public outcry. The clerk must comply with the procedures  
2360 provided in this chapter, except that electronic proxy bidding  
2361 shall be allowed and the clerk may require bidders to advance  
2362 sufficient funds to pay the deposit required by subsection (2).  
2363 The clerk shall provide access to the electronic sale by  
2364 computer terminals open to the public at a designated location.  
2365 A clerk who conducts such electronic sales may receive  
2366 electronic deposits and payments related to the sale. The  
2367 portion of an advance deposit from a winning bidder required by  
2368 subsection (2) shall, upon acceptance of the winning bid, be  
2369 subject to the fee under s. 28.24(10).

2370 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~  
2371 ~~to~~ restrict or limit the authority of a charter county to  
2372 conduct ~~from conducting~~ electronic tax deed sales. In a charter  
2373 county where the clerk of the circuit court does not conduct all  
2374 electronic sales, the charter county shall be permitted to  
2375 receive electronic deposits and payments related to sales it  
2376 conducts, as well as to subject the winning bidder to a fee,  
2377 consistent with the schedule in s. 28.24(10).

2378 (c) The costs of electronic tax deed sales shall be added

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2379 to the charges for the costs of sale under subsection (1) and  
2380 paid by the certificateholder when filing an application for a  
2381 tax deed.

2382 Section 51. Section 197.522, Florida Statutes, is amended  
2383 to read:

2384 197.522 Notice to owner when application for tax deed is  
2385 made.—

2386 (1) (a) Except as provided in this section, the clerk of the  
2387 circuit court shall notify, by certified mail with return  
2388 receipt requested or by registered mail if the notice is to be  
2389 sent outside the continental United States, the persons listed  
2390 in the tax collector's statement pursuant to s. 197.502(4) that  
2391 an application for a tax deed has been made. Such notice shall  
2392 be mailed at least 20 days before ~~prior to~~ the date of sale. If  
2393 an ~~ne~~ address is not listed in the tax collector's statement,  
2394 then a ~~ne~~ notice is not ~~shall be~~ required.

2395 (b) The clerk shall enclose with every copy mailed a  
2396 statement as follows:

2397 WARNING: There are unpaid taxes on property which you own  
2398 or in which you have a legal interest. Such property will be  
2399 sold at public auction notwithstanding its classification as  
2400 homestead property, if applicable. The property will be sold at  
2401 public auction on ...(date)... unless the back taxes are paid.  
2402 To make payment, or to receive further information, contact the  
2403 clerk of court immediately at ...(address)..., ...(telephone  
2404 number)....

2405 (c) The clerk shall complete and attach to the affidavit of  
2406 the publisher a certificate containing the names and addresses  
2407 of those persons notified and the date the notice was mailed.

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2408 The certificate shall be signed by the clerk and the clerk's  
2409 official seal affixed. The certificate shall be prima facie  
2410 evidence of the fact that the notice was mailed. If an ~~ne~~  
2411 address is not listed on the tax collector's certification, the  
2412 clerk shall execute a certificate to that effect.

2413 (d) The failure of anyone to receive notice as provided  
2414 herein shall not affect the validity of the tax deed issued  
2415 pursuant to the notice.

2416 (e) A printed copy of the notice as published in the  
2417 newspaper, accompanied by the warning statement described in  
2418 paragraph (b), shall be deemed sufficient notice.

2419 (2) (a) In addition to the notice provided in subsection  
2420 (1), for property that was not classified as homestead property  
2421 on the most recent assessment roll prior to the tax deed  
2422 application, the sheriff of the county in which the legal  
2423 titleholder resides shall, at least 20 days prior to the date of  
2424 sale, notify the legal titleholder of record of the property on  
2425 which the tax certificate is outstanding. The original notice  
2426 and sufficient copies shall be prepared by the clerk and  
2427 provided to the sheriff. Such notice shall be served as  
2428 specified in chapter 48; if the sheriff is unable to make  
2429 service, he or she shall post a copy of the notice in a  
2430 conspicuous place at the legal titleholder's last known address.  
2431 The inability of the sheriff to serve notice on the legal  
2432 titleholder shall not affect the validity of the tax deed issued  
2433 pursuant to the notice. A legal titleholder of record who  
2434 resides outside the state may be notified by the clerk as  
2435 provided in subsection (1). The notice shall be in substantially  
2436 the following form:

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2437 WARNING

2438  
2439 There are unpaid taxes on the property which you own.  
2440 Such property will be sold at public auction  
2441 notwithstanding its classification as homestead  
2442 property, if applicable. The property will be sold at  
2443 public auction on ...(date)... unless the back taxes  
2444 are paid. To make arrangements for payment, or to  
2445 receive further information, contact the clerk of  
2446 court at ...(address)..., ...(telephone number)....

2447  
2448 In addition, if the legal titleholder does not reside in the  
2449 county in which the property to be sold is located, a copy of  
2450 such notice shall be posted in a conspicuous place on the  
2451 property by the sheriff of the county in which the property is  
2452 located. However, no posting of notice shall be required if the  
2453 property to be sold is classified for assessment purposes,  
2454 according to use classifications established by the department,  
2455 as nonagricultural acreage or vacant land.

2456 (b) In addition to the notice provided in subsection (1),  
2457 for property classified as homestead property on the most recent  
2458 assessment roll, the sheriff of the county in which the legal  
2459 titleholder resides shall, at least 45 days prior to the date of  
2460 sale, provide notice that a tax certificate is outstanding on  
2461 such homestead property to the legal titleholder of record. The  
2462 original notice and sufficient copies shall be prepared by the  
2463 clerk of the circuit court and provided to the sheriff. Such  
2464 notice shall be served as provided in chapter 48. If unable to  
2465 make service, the sheriff shall post a copy of the notice in a

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2466 conspicuous place at the homestead property address. The return  
2467 of service shall indicate, in addition to the details of  
2468 service, whether the residence exists and whether the residence  
2469 appears to be occupied. The inability of the sheriff to serve  
2470 notice on the legal titleholder of homestead property subject to  
2471 an outstanding tax certificate does not affect the validity of a  
2472 tax deed issued on such property pursuant to the notice. The  
2473 notice shall be in substantially the following form:

2474 WARNING

2475  
2476 There are unpaid taxes on the homestead property you  
2477 own. Such property will be sold at public auction on  
2478 (date), unless the back taxes are paid,  
2479 notwithstanding its classification as homestead  
2480 property. To make arrangements for payment or to  
2481 receive further information, contact the clerk of the  
2482 court immediately at ...(address)..., ...(telephone  
2483 number)....

2484 (c) ~~(b)~~ In addition to the notice provided in subsection  
2485 (1), the clerk shall notify by certified mail with return  
2486 receipt requested, or by registered mail if the notice is to be  
2487 sent outside the continental United States, the persons listed  
2488 in the tax collector's statement pursuant to s. 197.502(4)(h)  
2489 and to the tax deed applicant that application for a tax deed  
2490 has been made. Such notice shall be mailed at least 20 days  
2491 prior to the date of sale. If an ~~no~~ address is not listed in the  
2492 tax collector's statement, a ~~then no~~ notice is not ~~shall be~~  
2493 required. Enclosed with the copy of the notice shall be a  
2494 statement in substantially the following form:

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2495 WARNING

2496

2497 There are unpaid taxes on property contiguous to your  
2498 property. The property with the unpaid taxes will be  
2499 sold at auction on ...(date)... unless the back taxes  
2500 are paid. To make payment, or to receive further  
2501 information about the purchase of the property,  
2502 contact the clerk of court immediately at  
2503 ...(address)..., ...(telephone number)....

2504

2505 Neither the failure of the tax collector to include the list of  
2506 contiguous property owners pursuant to s. 197.502(4)(h) in his  
2507 or her statement to the clerk nor the failure of the clerk to  
2508 mail this notice to any or all of the persons listed in the tax  
2509 collector's statement pursuant to s. 197.502(4)(h) shall be a  
2510 basis to challenge the validity of the tax deed issued pursuant  
2511 to any notice under this section.

2512 (3) ~~Nothing in~~ This chapter does not prohibit a ~~shall be~~  
2513 ~~construed to prevent the~~ tax collector, or any other public  
2514 official, in his or her discretion from giving additional notice  
2515 in any form concerning tax certificates and tax sales beyond the  
2516 minimum requirements of this chapter.

2517 Section 52. Section 197.552, Florida Statutes, is amended  
2518 to read:

2519 197.552 Tax deeds.—

2520 (1) All tax deeds shall be issued in the name of a county  
2521 and must ~~shall~~ be signed by the clerk of the county. The deed  
2522 shall be witnessed by two witnesses, the official seal shall be  
2523 attached ~~thereto~~, and the deed shall be acknowledged or proven

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2524 as other deeds. The charges by the clerk shall be as provided in  
2525 s. 28.24. Tax deeds issued to a purchaser of property for  
2526 delinquent taxes must be in the form prescribed by the  
2527 department. All deeds issued pursuant to this section are prima  
2528 facie evidence of the regularity of all proceedings from the  
2529 valuation of the property to the issuance of the deed,  
2530 inclusive.

2531 (2) (a) Except as specifically provided in this chapter, a  
2532 ne right, interest, restriction, or other covenant does not  
2533 shall survive the issuance of a tax deed.

2534 (b)1. Liens that survive the issuance of a tax deed include  
2535 except that a lien of record held by a municipal or county  
2536 governmental unit or, special district, or community development  
2537 district. These surviving liens include tax certificates that  
2538 were not incorporated in the tax deed application, if, when such  
2539 liens were lien is not satisfied from as of the disbursement of  
2540 proceeds of sale under the provisions of s. 197.582, shall  
2541 survive the issuance of a tax deed.

2542 2. A code enforcement lien survives only as to the amount  
2543 expended by the governmental entity to correct the code  
2544 deficiency and the amount of the surviving lien may not include  
2545 interest, penalties, fines, or attorney's fees.

2546 (3) A lien surviving the issuance of a tax deed may not  
2547 provide a basis to foreclose against the interest of the tax  
2548 deed owner unless the owner is reimbursed for the price of  
2549 acquiring the tax deed, including recording fees and documentary  
2550 stamps, by the holder of the surviving lien or at the time of a  
2551 foreclosure sale. If a foreclosure sale results in insufficient  
2552 funds to satisfy a surviving lien and reimburse the tax deed



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2553 owner, the proceeds of the foreclosure sale shall be distributed  
2554 pro rata in recognition of the equal dignity of lien and the tax  
2555 deed. The charges by the clerk shall be as provided in s. 28.24.  
2556 ~~Tax deeds issued to a purchaser of land for delinquent taxes~~  
2557 ~~shall be in the form prescribed by the department. All deeds~~  
2558 ~~issued pursuant to this section shall be prima facie evidence of~~  
2559 ~~the regularity of all proceedings from the valuation of the~~  
2560 ~~lands to the issuance of the deed, inclusive.~~

2561 Section 53. Subsection (2) of section 197.582, Florida  
2562 Statutes, is amended to read:

2563 197.582 Disbursement of proceeds of sale.-

2564 (2) If the property is purchased for an amount in excess of  
2565 the statutory bid of the certificateholder, the excess shall be  
2566 paid over and disbursed by the clerk. ~~If the property purchased~~  
2567 ~~is homestead property and the statutory bid includes an amount~~  
2568 ~~equal to at least one-half of the assessed value of the~~  
2569 ~~homestead, that amount shall be treated as excess and~~  
2570 ~~distributed in the same manner.~~ The clerk shall distribute the  
2571 excess to the governmental units for the payment of any lien of  
2572 record held by a governmental unit against the property,  
2573 including any tax certificates not incorporated in the tax deed  
2574 application and omitted taxes, if any. ~~If In the event the~~  
2575 excess is not sufficient to pay all of such liens in full, the  
2576 excess shall ~~then~~ be paid to each governmental unit pro rata.  
2577 If, after all liens ~~of record~~ of the governmental units ~~upon the~~  
2578 ~~property~~ are paid in full, there remains a balance of  
2579 undistributed funds, the balance ~~of the purchase price~~ shall be  
2580 retained by the clerk for the benefit of ~~the~~ persons described  
2581 in s. 197.522(1)(a), except those persons described in s.

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2582 197.502(4)(h), as their interests may appear. The clerk shall  
2583 mail notices to such persons notifying them of the funds held  
2584 for their benefit. Any service charges, at the ~~same rate as~~  
2585 prescribed in s. 28.24(10), and costs of mailing notices shall  
2586 be paid out of the excess balance held by the clerk. Excess  
2587 proceeds shall be held and disbursed in the same manner as  
2588 unclaimed redemption moneys in s. 197.473. ~~If in the event~~  
2589 excess proceeds are not sufficient to cover the service charges  
2590 and mailing costs, the clerk shall receive the total amount of  
2591 excess proceeds as a service charge.

2592 Section 54. Section 197.602, Florida Statutes, is amended  
2593 to read:

2594 197.602 Reimbursement required in challenges to the  
2595 validity of a tax deed ~~Party recovering land must refund taxes~~  
2596 ~~paid and interest.-~~

2597 (1) If a party successfully challenges the validity of a  
2598 tax deed in an action at law or equity, but the taxes for which  
2599 the tax deed was sold were not paid before the tax deed was  
2600 issued, the party shall pay to the party against whom the  
2601 judgment or decree is entered:

2602 (a) The amount paid for the tax deed and all taxes paid  
2603 upon the land, together with 12 percent interest thereon per  
2604 year from the date of the issuance of the tax deed;

2605 (b) All legal expenses in obtaining the tax deed, including  
2606 publication of notice and clerk's fees for issuing and recording  
2607 the tax deed; and

2608 (c) The fair cash value of all maintenance and permanent  
2609 improvements made upon the land by the holders under the tax  
2610 deed. ~~If, in an action at law or in equity involving the~~

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2611 ~~validity of any tax deed, the court holds that the tax deed was~~  
2612 ~~invalid at the time of its issuance and that title to the land~~  
2613 ~~therein described did not vest in the tax deed holder, then, if~~  
2614 ~~the taxes for which the land was sold and upon which the tax~~  
2615 ~~deed was issued had not been paid prior to issuance of the deed,~~  
2616 ~~the party in whose favor the judgment or decree in the suit is~~  
2617 ~~entered shall pay to the party against whom the judgment or~~  
2618 ~~decree is entered the amount paid for the tax deed and all taxes~~  
2619 ~~paid upon the land, together with 12-percent interest thereon~~  
2620 ~~per year from the date of the issuance of the tax deed and all~~  
2621 ~~legal expenses in obtaining the tax deed, including publication~~  
2622 ~~of notice and clerk's fees for issuing and recording the tax~~  
2623 ~~deed, and also the fair cash value of all permanent improvements~~  
2624 ~~made upon the land by the holders under the tax deed.~~

2625 (2) In an action to challenge the validity of a tax deed,  
2626 the prevailing party is entitled to all reasonable litigation  
2627 expenses including attorney's fees.

2628 (3) The court shall determine the amount of the expenses  
2629 for which a party shall be reimbursed. ~~and the fair cash value~~  
2630 ~~of improvements shall be ascertained and found upon the trial of~~  
2631 ~~the action, and~~ The tax deed holder or anyone holding under the  
2632 tax deed has thereunder shall have a prior lien on upon the land  
2633 for the payment of the expenses that must be reimbursed to such  
2634 persons sums.

2635 Section 55. Section 192.0105, Florida Statutes, is amended  
2636 to read

2637 192.0105 Taxpayer rights.—There is created a Florida  
2638 Taxpayer's Bill of Rights for property taxes and assessments to  
2639 guarantee that the rights, privacy, and property of the

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2640 taxpayers of this state are adequately safeguarded and protected  
2641 during tax levy, assessment, collection, and enforcement  
2642 processes administered under the revenue laws of this state. The  
2643 Taxpayer's Bill of Rights compiles, in one document, brief but  
2644 comprehensive statements that summarize the rights and  
2645 obligations of the property appraisers, tax collectors, clerks  
2646 of the court, local governing boards, the Department of Revenue,  
2647 and taxpayers. Additional rights afforded to payors of taxes and  
2648 assessments imposed under the revenue laws of this state are  
2649 provided in s. 213.015. The rights afforded taxpayers to assure  
2650 that their privacy and property are safeguarded and protected  
2651 during tax levy, assessment, and collection are available only  
2652 insofar as they are implemented in other parts of the Florida  
2653 Statutes or rules of the Department of Revenue. The rights so  
2654 guaranteed to state taxpayers in the Florida Statutes and the  
2655 departmental rules include:

2656 (1) THE RIGHT TO KNOW.—

2657 (a) The right to be sent a ~~mailed~~ notice of proposed  
2658 property taxes and proposed or adopted non-ad valorem  
2659 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
2660 (13)(a), and 200.069). The notice must also inform the taxpayer  
2661 that the final tax bill may contain additional non-ad valorem  
2662 assessments (see s. 200.069(10)).

2663 (b) The right to notification of a public hearing on each  
2664 taxing authority's tentative budget and proposed millage rate  
2665 and advertisement of a public hearing to finalize the budget and  
2666 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2667 (c) The right to advertised notice of the amount by which  
2668 the tentatively adopted millage rate results in taxes that

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2669 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
2670 The right to notification ~~by first-class mail~~ of a comparison of  
2671 the amount of the taxes to be levied from the proposed millage  
2672 rate under the tentative budget change, compared to the previous  
2673 year's taxes, and also compared to the taxes that would be  
2674 levied if no budget change is made (see ss. 200.065(2)(b) and  
2675 200.069(2), (3), (4), and (8)).

2676 (d) The right that the adopted millage rate will not exceed  
2677 the tentatively adopted millage rate. If the tentative rate  
2678 exceeds the proposed rate, each taxpayer shall be mailed notice  
2679 comparing his or her taxes under the tentatively adopted millage  
2680 rate to the taxes under the previously proposed rate, before a  
2681 hearing to finalize the budget and adopt millage (see s.  
2682 200.065(2)(d)).

2683 (e) The right to be sent notice by first-class mail of a  
2684 non-ad valorem assessment hearing at least 20 days before the  
2685 hearing with pertinent information, including the total amount  
2686 to be levied against each parcel. All affected property owners  
2687 have the right to appear at the hearing and to file written  
2688 objections with the local governing board (see s. 197.3632(4)(b)  
2689 and (c) and (10)(b)2.b.).

2690 (f) The right of an exemption recipient to be sent a  
2691 renewal application for that exemption, the right to a receipt  
2692 for homestead exemption claim when filed, and the right to  
2693 notice of denial of the exemption (see ss. 196.011(6),  
2694 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2695 (g) The right, on property determined not to have been  
2696 entitled to homestead exemption in a prior year, to notice of  
2697 intent from the property appraiser to record notice of tax lien

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2698 and the right to pay tax, penalty, and interest before a tax  
2699 lien is recorded for any prior year (see s. 196.161(1)(b)).

2700 (h) The right to be informed during the tax collection  
2701 process, including: notice of tax due; notice of back taxes;  
2702 notice of late taxes and assessments and consequences of  
2703 nonpayment; opportunity to pay estimated taxes and non-ad  
2704 valorem assessments when the tax roll will not be certified in  
2705 time; notice when interest begins to accrue on delinquent  
2706 provisional taxes; notice of the right to prepay estimated taxes  
2707 by installment; a statement of the taxpayer's estimated tax  
2708 liability for use in making installment payments; and notice of  
2709 right to defer taxes and non-ad valorem assessments on homestead  
2710 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),  
2711 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),  
2712 193.1145(10)(a), and 197.254(1)). However, a taxpayer is deemed  
2713 to have waived the right to know if the taxpayer fails to  
2714 provide current contact information to the county property  
2715 appraiser and tax collector.

2716 (i) The right to an advertisement in a newspaper listing  
2717 names of taxpayers who are delinquent in paying tangible  
2718 personal property taxes, with amounts due, and giving notice  
2719 that interest is accruing at 18 percent and that, unless taxes  
2720 are paid, warrants will be issued, prior to petition made with  
2721 the circuit court for an order to seize and sell property (see  
2722 s. 197.402(2)).

2723 (j) The right to be sent a ~~mailed~~ notice when a petition  
2724 has been filed with the court for an order to seize and sell  
2725 property and the right to be mailed notice, and to be served  
2726 notice by the sheriff, before the date of sale, that application

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2727 for tax deed has been made and property will be sold unless back  
2728 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and  
2729 197.522(1)(a) and (2)).

2730 (k) The right to have certain taxes and special assessments  
2731 levied by special districts individually stated on the "Notice  
2732 of Proposed Property Taxes and Proposed or Adopted Non-Ad  
2733 Valorem Assessments" (see s. 200.069).

2734

2735 Notwithstanding the right to information contained in this  
2736 subsection, under s. 197.122 property owners are held to know  
2737 that property taxes are due and payable annually and charges  
2738 property owners with a duty to ascertain the amount of current  
2739 and delinquent taxes to obtain the necessary information from  
2740 the applicable governmental officials.

2741 (2) THE RIGHT TO DUE PROCESS.—

2742 (a) The right to an informal conference with the property  
2743 appraiser to present facts the taxpayer considers to support  
2744 changing the assessment and to have the property appraiser  
2745 present facts supportive of the assessment upon proper request  
2746 of any taxpayer who objects to the assessment placed on his or  
2747 her property (see s. 194.011(2)).

2748 (b) The right to petition the value adjustment board over  
2749 objections to assessments, denial of exemption, denial of  
2750 agricultural classification, denial of historic classification,  
2751 denial of high-water recharge classification, disapproval of tax  
2752 deferral, and any penalties on deferred taxes imposed for  
2753 incorrect information willfully filed. Payment of estimated  
2754 taxes does not preclude the right of the taxpayer to challenge  
2755 his or her assessment (see ss. 194.011(3), 196.011(6) and

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2756 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
2757 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2758 (c) The right to file a petition for exemption or  
2759 agricultural classification with the value adjustment board when  
2760 an application deadline is missed, upon demonstration of  
2761 particular extenuating circumstances for filing late (see ss.  
2762 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

2763 (d) The right to prior notice of the value adjustment  
2764 board's hearing date and the right to the hearing within 4 hours  
2765 of scheduled time (see s. 194.032(2)).

2766 (e) The right to notice of date of certification of tax  
2767 rolls and receipt of property record card if requested (see ss.  
2768 193.122(2) and (3) and 194.032(2)).

2769 (f) The right, in value adjustment board proceedings, to  
2770 have all evidence presented and considered at a public hearing  
2771 at the scheduled time, to be represented by an attorney or  
2772 agent, to have witnesses sworn and cross-examined, and to  
2773 examine property appraisers or evaluators employed by the board  
2774 who present testimony (see ss. 194.034(1) (a) and (c) and (4),  
2775 and 194.035(2)).

2776 (g) The right to be sent ~~mailed~~ a timely written decision  
2777 by the value adjustment board containing findings of fact and  
2778 conclusions of law and reasons for upholding or overturning the  
2779 determination of the property appraiser, and the right to  
2780 advertised notice of all board actions, including appropriate  
2781 narrative and column descriptions, in brief and nontechnical  
2782 language (see ss. 194.034(2) and 194.037(3)).

2783 (h) The right at a public hearing on non-ad valorem  
2784 assessments or municipal special assessments to provide written



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2785 objections and to provide testimony to the local governing board  
2786 (see ss. 197.3632(4)(c) and 170.08).

2787 (i) The right to bring action in circuit court to contest a  
2788 tax assessment or appeal value adjustment board decisions to  
2789 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
2790 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2791 (3) THE RIGHT TO REDRESS.—

2792 (a) The right to discounts for early payment on all taxes  
2793 and non-ad valorem assessments collected by the tax collector,  
2794 except for partial payments as defined in 197.374, the right to  
2795 pay installment payments with discounts, and the right to pay  
2796 delinquent personal property taxes under a ~~an installment~~  
2797 payment program when implemented by the county tax collector  
2798 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and  
2799 197.4155).

2800 (b) The right, upon filing a challenge in circuit court and  
2801 paying taxes admitted in good faith to be owing, to be issued a  
2802 receipt and have suspended all procedures for the collection of  
2803 taxes until the final disposition of the action (see s.  
2804 194.171(3)).

2805 (c) The right to have penalties reduced or waived upon a  
2806 showing of good cause when a return is not intentionally filed  
2807 late, and the right to pay interest at a reduced rate if the  
2808 court finds that the amount of tax owed by the taxpayer is  
2809 greater than the amount the taxpayer has in good faith admitted  
2810 and paid (see ss. 193.072(4) and 194.192(2)).

2811 (d) The right to a refund when overpayment of taxes has  
2812 been made under specified circumstances (see ss. 193.1145(8)(e)  
2813 and 197.182(1)).

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2814 (e) The right to an extension to file a tangible personal  
2815 property tax return upon making proper and timely request (see  
2816 s. 193.063).

2817 (f) The right to redeem real property and redeem tax  
2818 certificates at any time before full payment for a tax deed is  
2819 made to the clerk of the court, including documentary stamps and  
2820 recording fees issued, and the right to have tax certificates  
2821 canceled if sold where taxes had been paid or if other error  
2822 makes it void or correctable. Property owners have the right to  
2823 be free from contact by a certificateholder for 2 years after  
2824 April 1 of the year the tax certificate is issued (see ss.  
2825 197.432(13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and  
2826 197.472(1) and (7)).

2827 (g) The right of the taxpayer, property appraiser, tax  
2828 collector, or the department, as the prevailing party in a  
2829 judicial or administrative action brought or maintained without  
2830 the support of justiciable issues of fact or law, to recover all  
2831 costs of the administrative or judicial action, including  
2832 reasonable attorney's fees, and of the department and the  
2833 taxpayer to settle such claims through negotiations (see ss.  
2834 57.105 and 57.111).

2835 (4) THE RIGHT TO CONFIDENTIALITY.—

2836 (a) The right to have information kept confidential,  
2837 including federal tax information, ad valorem tax returns,  
2838 social security numbers, all financial records produced by the  
2839 taxpayer, Form DR-219 returns for documentary stamp tax  
2840 information, and sworn statements of gross income, copies of  
2841 federal income tax returns for the prior year, wage and earnings  
2842 statements (W-2 forms), and other documents (see ss. 192.105,

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2843 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2844 (b) The right to limiting access to a taxpayer's records by a  
2845 property appraiser, the Department of Revenue, and the Auditor  
2846 General only to those instances in which it is determined that  
2847 such records are necessary to determine either the  
2848 classification or the value of taxable nonhomestead property  
2849 (see s. 195.027(3)).

2850 Section 56. Paragraph (d) of subsection (3) of section  
2851 194.011, Florida Statutes, is amended to read:

2852 194.011 Assessment notice; objections to assessments.—

2853 (3) A petition to the value adjustment board must be in  
2854 substantially the form prescribed by the department.

2855 Notwithstanding s. 195.022, a county officer may not refuse to  
2856 accept a form provided by the department for this purpose if the  
2857 taxpayer chooses to use it. A petition to the value adjustment  
2858 board shall describe the property by parcel number and shall be  
2859 filed as follows:

2860 (d) The petition may be filed, as to valuation issues, at  
2861 any time during the taxable year on or before the 25th day  
2862 following the mailing of notice by the property appraiser as  
2863 provided in subsection (1). With respect to an issue involving  
2864 the denial of an exemption, an agricultural or high-water  
2865 recharge classification application, an application for  
2866 classification as historic property used for commercial or  
2867 certain nonprofit purposes, or a deferral, the petition must be  
2868 filed at any time during the taxable year on or before the 30th  
2869 day following the mailing of the notice by the property  
2870 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
2871 196.193 or notice by the tax collector under s. 197.2425

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2872 ~~197.253.~~

2873 Section 57. Subsection (1) of section 194.013, Florida  
2874 Statutes, is amended to read:

2875 194.013 Filing fees for petitions; disposition; waiver.—

2876 (1) If so required by resolution of the value adjustment  
2877 board, a petition filed pursuant to s. 194.011 shall be  
2878 accompanied by a filing fee to be paid to the clerk of the value  
2879 adjustment board in an amount determined by the board not to  
2880 exceed \$15 for each separate parcel of property, real or  
2881 personal, covered by the petition and subject to appeal.

2882 However, no such filing fee may be required with respect to an  
2883 appeal from the disapproval of homestead exemption under s.  
2884 196.151 or from the denial of tax deferral under s. 197.2425  
2885 ~~197.253~~. Only a single filing fee shall be charged under this  
2886 section as to any particular parcel of property despite the  
2887 existence of multiple issues and hearings pertaining to such  
2888 parcel. For joint petitions filed pursuant to s. 194.011(3) (e)  
2889 or (f), a single filing fee shall be charged. Such fee shall be  
2890 calculated as the cost of the special magistrate for the time  
2891 involved in hearing the joint petition and shall not exceed \$5  
2892 per parcel. Said fee is to be proportionately paid by affected  
2893 parcel owners.

2894 Section 58. Subsection (12) of section 196.011, Florida  
2895 Statutes, is amended to read:

2896 196.011 Annual application required for exemption.—

2897 (12) Notwithstanding subsection (1), if ~~when~~ the owner of  
2898 property otherwise entitled to a religious exemption from ad  
2899 valorem taxation fails to timely file an application for  
2900 exemption, and because of a misidentification of property

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2901 ownership on the property tax roll the owner is not properly  
2902 notified of the tax obligation by the property appraiser and the  
2903 tax collector, the owner of the property may file an application  
2904 for exemption with the property appraiser. The property  
2905 appraiser must consider the application, and if he or she  
2906 determines the owner of the property would have been entitled to  
2907 the exemption had the property owner timely applied, the  
2908 property appraiser must grant the exemption. Any taxes assessed  
2909 on such property shall be canceled, and if paid, refunded. Any  
2910 tax certificates outstanding on such property shall be canceled  
2911 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2912 Section 59. Section 197.603, Florida Statutes, is created  
2913 to read:

2914 197.603 Declaration of legislative findings and intent.—The  
2915 Legislature finds that the state has a strong interest in  
2916 ensuring due process and public confidence in a uniform, fair,  
2917 efficient, and accountable collection of property taxes by  
2918 county tax collectors. Therefore, tax collectors shall be  
2919 supervised by the Department of Revenue pursuant to s.  
2920 195.002(1). Moreover, the Legislature intends that the property  
2921 tax collection authorized by this chapter under s. 9(a), Art.  
2922 VII of the State Constitution be free from the influence or the  
2923 appearance of influence of the local governments who levy  
2924 property taxes and receive property tax revenues.

2925 Section 60. Sections 197.202, 197.242, 197.304, 197.3041,  
2926 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
2927 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2928 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
2929 repealed.

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