

By the Committees on Finance and Tax; and Community Affairs; and  
Senators Altman, Bennett, and Storms

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1                                   A bill to be entitled  
2           An act relating to property taxation; amending s.  
3           95.051, F.S.; tolling the statute of limitations  
4           relating to proceedings involving tax lien  
5           certificates or tax deeds by the period of an  
6           intervening bankruptcy; amending s. 196.1995, F.S.;  
7           providing that the authority of the governing body of  
8           a county or municipality to grant certain ad valorem  
9           tax exemptions may be renewed for multiple 10-year  
10          periods upon approval by referendum; amending ss.  
11          197.102, 197.122, 197.123, 197.162, 197.172, 197.182,  
12          197.222, 197.2301, 197.322, 197.332, 197.343, 197.344,  
13          197.3635, 197.373, 197.402, 197.403, 197.413, 197.414,  
14          197.4155, 197.416, 197.417, 197.432, 197.4325,  
15          197.442, 197.443, 197.462, 197.472, 197.473, 197.482,  
16          197.492, 197.552, 197.582, and 197.602, F.S.;  
17          revising, updating, and consolidating provisions of  
18          ch. 197, F.S., relating to definitions, tax  
19          collectors, lien of taxes, returns and assessments,  
20          unpaid or omitted taxes, discounts, interest rates,  
21          Department of Revenue responsibilities, tax bills,  
22          judicial sales, prepayment of taxes, assessment rolls,  
23          duties of tax collectors, tax notices, delinquent  
24          taxes, lienholders, special assessments, non-ad  
25          valorem assessments, tax payments, distribution of  
26          taxes, advertisements of property with delinquent  
27          taxes, attachment, delinquent personal property taxes,  
28          sales of property, tax certificates, tax deeds, tax  
29          sales, and proceedings involving the validity of a tax

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30 deed; amending s. 197.502, F.S.; revising provisions  
31 relating to applications for tax deeds; providing  
32 notice requirements; providing payment requirements;  
33 authorizing the tax collector to charge a fee to cover  
34 the costs to the tax collector for electronic tax deed  
35 programs or services; authorizing the tax collector to  
36 charge the county a fee for tax deed applications;  
37 deleting opening bid requirements for the sale of tax  
38 deeds on homestead property when the applicant is  
39 holder of a tax certificate; revising conditions for  
40 the escheat of property to a county; amending s.  
41 197.542, F.S.; deleting bid requirements relating to  
42 the purchase of homestead property at public auction;  
43 limiting the circumstances under which a tax deed sale  
44 may be canceled; amending s. 197.522, F.S.; providing  
45 notice requirements for the sale of homestead property  
46 due to nonpayment of taxes; creating s. 197.146, F.S.;  
47 authorizing tax collectors to issue certificates of  
48 correction to tax rolls and outstanding delinquent  
49 taxes for uncollectable personal property accounts;  
50 requiring the tax collector to notify the property  
51 appraiser; providing construction; creating ss.  
52 197.2421 and 197.2423, F.S., transferring,  
53 renumbering, and amending ss. 197.253, 197.303, and  
54 197.3071, F.S., and amending ss. 197.243, 197.252,  
55 197.254, 197.262, 197.263, 197.272, 197.282, 197.292,  
56 197.301, and 197.312, F.S.; revising, updating, and  
57 consolidating provisions of ch. 197, F.S., relating to  
58 deferral of tax payments for real property, homestead

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59 property, recreational and commercial working  
60 waterfront property, and affordable rental property;  
61 creating s. 197.4725, F.S.; providing authorization  
62 and requirements for purchase of county-held tax  
63 certificates; specifying required amounts to be paid;  
64 providing for fees; providing for electronic services;  
65 amending s. 192.0105, F.S.; providing conditions under  
66 which a taxpayer is deemed to have waived a right to  
67 know; providing that the right to a discount for the  
68 early payment of taxes does not apply to certain  
69 partial payments of taxes; clarifying a taxpayer's  
70 right to redeem real property and tax certificates;  
71 clarifying that a property owner may not be contacted  
72 by the holder of a tax certificate for 2 years  
73 following the date the certificate is issued;  
74 providing that s. 197.122, F.S., applies in certain  
75 circumstances; providing for the obligation of the  
76 property owner to obtain certain information;  
77 correcting cross-references; amending ss. 194.011,  
78 194.013, and 196.011, F.S.; correcting cross-  
79 references; creating s. 197.603, F.S.; providing  
80 legislative intent; repealing s. 197.202, F.S.,  
81 relating to destruction of 20-year-old tax receipts;  
82 repealing s. 197.242, F.S., relating to a short title;  
83 repealing ss. 197.304, 197.3041, 197.3042, 197.3043,  
84 197.3044, 197.3045, 197.3046, 197.3047, 197.307,  
85 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
86 197.3077, 197.3078, and 197.3079, F.S., relating to  
87 deferrals of tax payments; providing an effective

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88 date.

89

90 Be It Enacted by the Legislature of the State of Florida:

91

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

94 95.051 When limitations tolled.—

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

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

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

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

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

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

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

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

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

115 (i) ~~(h)~~ The minority or previously adjudicated incapacity of  
116 the person entitled to sue during any period of time in which a

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117 parent, guardian, or guardian ad litem does not exist, has an  
118 interest adverse to the minor or incapacitated person, or is  
119 adjudicated to be incapacitated to sue; except with respect to  
120 the statute of limitations for a claim for medical malpractice  
121 as provided in s. 95.11. In any event, the action must be begun  
122 within 7 years after the act, event, or occurrence giving rise  
123 to the cause of action.

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

132 (2) No disability or other reason shall toll the running of  
133 any statute of limitations except those specified in this  
134 section, s. 95.091, the Florida Probate Code, or the Florida  
135 Guardianship Law.

136 Section 2. Subsection (7) of section 196.1995, Florida  
137 Statutes, is amended to read:

138 196.1995 Economic development ad valorem tax exemption.—

139 (7) The authority to grant exemptions under this section  
140 expires ~~will expire~~ 10 years after the date such authority was  
141 approved in an election, but such authority may be renewed for  
142 additional another 10-year periods upon approval period in a  
143 referendum called and held pursuant to this section.

144 Section 3. Section 197.102, Florida Statutes, is amended to  
145 read:

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146 197.102 Definitions.—

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

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

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

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

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

162 (e) "Random number generator" means a computational device  
163 that generates a sequence of numbers that lack any pattern and  
164 is used to resolve a tie when multiple bidders have bid the same  
165 lowest amount by assigning a number to each of the tied bidders  
166 and randomly determining which one of those numbers is the  
167 winner.

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

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175 (g)~~(4)~~ "Tax notice" means the paper or electronic tax bill  
 176 sent to taxpayers for payment of any taxes or special  
 177 assessments collected pursuant to this chapter, or the bill sent  
 178 to taxpayers for payment of the total of ad valorem taxes and  
 179 non-ad valorem assessments collected pursuant to s. 197.3632.

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

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

184 (2)~~(7)~~ If when a local government uses the method ~~set forth~~  
 185 in s. 197.3632 to levy, collect, or enforce a non-ad valorem  
 186 assessment, the following definitions ~~shall~~ apply:

187 (a) "Ad valorem tax roll" means the roll prepared by the  
 188 property appraiser and certified to the tax collector for  
 189 collection.

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

193 Section 4. Section 197.122, Florida Statutes, is amended to  
 194 read:

195 197.122 Lien of taxes; ~~dates;~~ application.-

196 (1) All taxes imposed pursuant to the State Constitution  
 197 and laws of this state shall be a first lien, superior to all  
 198 other liens, on any property against which the taxes have been  
 199 assessed and shall continue in full force from January 1 of the  
 200 year the taxes were levied until discharged by payment or until  
 201 barred under chapter 95. If ~~All personal property tax liens, to~~  
 202 ~~the extent that~~ the property to which the lien applies cannot be  
 203 located in the county or ~~to the extent that~~ the sale of the

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204 property is insufficient to pay all delinquent taxes, interest,  
205 fees, and costs due, a personal property tax lien shall apply ~~be~~  
206 ~~liens~~ against all other personal property of the taxpayer in the  
207 county. However, a lien ~~such liens~~ against other personal  
208 property does ~~shall~~ not apply against ~~such~~ property that ~~which~~  
209 has been sold, and is ~~such liens~~ ~~against other personal property~~  
210 ~~shall be~~ subordinate to any valid prior or subsequent liens  
211 against such other property. An ~~No~~ act of omission or commission  
212 on the part of a ~~any~~ property appraiser, tax collector, board of  
213 county commissioners, clerk of the circuit court, or county  
214 comptroller, or their deputies or assistants, or newspaper in  
215 which an ~~any~~ advertisement of sale may be published does not  
216 ~~shall operate to~~ defeat the payment of taxes, interest, fees,  
217 and costs due and; ~~but any acts of omission or commission~~ may be  
218 corrected at any time by the ~~officer or~~ party responsible ~~for~~  
219 ~~them~~ in the same ~~like~~ manner as provided by law for performing  
220 acts in the first place. Amounts, ~~and when~~ so corrected they  
221 shall be considered ~~construed as~~ valid ab initio and do not  
222 ~~shall in no way~~ affect any process by law for the enforcement of  
223 the collection of the ~~any~~ tax. All owners of property are ~~shall~~  
224 ~~be~~ held to know that taxes are due and payable annually and are  
225 responsible for ~~charged with the duty of~~ ascertaining the amount  
226 of current and delinquent taxes and paying them before April 1  
227 of the year following the year in which taxes are assessed. A ~~No~~  
228 sale or conveyance of real or personal property for nonpayment  
229 of taxes may not ~~shall~~ be held invalid except upon proof that:  
230 (a) The property was not subject to taxation;  
231 (b) The taxes were ~~had been~~ paid before the sale of  
232 personal property; or



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

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

241 (3) A property appraiser shall ~~may also~~ correct a material  
242 mistake of fact relating to an essential condition of the  
243 subject property to reduce an assessment that ~~if to do so~~  
244 requires only the exercise of judgment as to the effect of the  
245 mistake of fact on the assessed or taxable value ~~of that mistake~~  
246 ~~of fact.~~

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

250 1. Environmental restrictions, zoning restrictions, or  
251 restrictions on permissible use;

252 2. Acreage;

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

255 4. Access to usable land;

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

259 6. Depreciation of the property that was based on a latent  
260 defect of the property which existed but was not readily  
261 discernible by inspection on January 1, but not depreciation

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262 ~~resulting~~ from any other cause.

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

280 Section 5. Section 197.123, Florida Statutes, is amended to  
281 read:

282 197.123 ~~Correcting~~ Erroneous returns; notification of  
283 property appraiser.—If a any tax collector has reason to believe  
284 that a any taxpayer has filed an erroneous or incomplete  
285 statement of her or his personal property or has not disclosed  
286 ~~returned the full amount of all~~ of her or his property subject  
287 to taxation, the collector must ~~shall~~ notify the property  
288 appraiser of the erroneous or incomplete statement.

289 Section 6. Section 197.146, Florida Statutes, is created to  
290 read:

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291       197.146 Uncollectable personal property taxes; correction  
292 of tax roll.—A tax collector who determines that a tangible  
293 personal property account is uncollectable may issue a  
294 certificate of correction for the current tax roll and any prior  
295 tax rolls. The tax collector shall notify the property appraiser  
296 that the account is invalid, and the assessment may not be  
297 certified for a future tax roll. An uncollectable account  
298 includes, but is not limited to, an account on property that was  
299 originally assessed but cannot be found to seize and sell for  
300 the payment of taxes and includes other personal property of the  
301 owner as identified pursuant to s. 197.413(8) and (9).

302       Section 7. Section 197.162, Florida Statutes, is amended to  
303 read:

304       197.162 Tax discount payment periods ~~Discounts; amount and~~  
305 ~~time.—~~

306       (1) For ~~On~~ all taxes assessed on the county tax rolls and  
307 collected by the county tax collector, discounts for payments  
308 made before delinquency ~~early payment thereof~~ shall be at the  
309 rate of 4 percent in the month of November or at any time within  
310 30 days after the sending ~~mailing~~ of the original tax notice; 3  
311 percent in the following month of December; 2 percent in the  
312 following month of January; 1 percent in the following month of  
313 February; and zero percent in the following month of March or  
314 within 30 days prior to the date of delinquency if the date of  
315 delinquency is after April 1.

316       (2) If ~~When~~ a taxpayer makes a request to have the original  
317 tax notice corrected, the discount rate for early payment  
318 applicable at the time of the request ~~for correction is made~~  
319 shall apply for 30 days after the sending ~~mailing~~ of the

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320 corrected tax notice.

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

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

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

332 197.172 Interest rate; calculation and minimum.—

333 (2) The maximum rate of interest on a tax certificate is  
334 ~~shall be~~ 18 percent per year. ; However, a tax certificate may  
335 ~~shall~~ not bear interest and ~~nor shall~~ the mandatory interest  
336 ~~charge~~ as provided by s. 197.472(2) may not be levied during the  
337 60-day period following ~~of time from~~ the date of delinquency,  
338 except for the 3 percent mandatory interest charged ~~charge~~ under  
339 subsection (1). ~~No tax certificate sold before March 23, 1992,~~  
340 ~~shall bear interest nor shall the mandatory charge as provided~~  
341 ~~by s. 197.472(2) be levied in excess of the interest or charge~~  
342 ~~provided herein, except as to those tax certificates upon which~~  
343 ~~the mandatory charge as provided by s. 197.472(2) shall have~~  
344 ~~been collected and paid.~~

345 (4) Interest shall be calculated ~~Except as provided in s.~~  
346 ~~197.262 with regard to deferred payment tax certificates,~~  
347 ~~interest to be accrued pursuant to this chapter shall be~~  
348 ~~calculated monthly~~ from the first day of each month.

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349 Section 9. Subsections (1), (2), and (3) of section  
350 197.182, Florida Statutes, are amended to read:

351 197.182 Department of Revenue to pass upon and order  
352 refunds.—

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

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

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

360 3. ~~When~~ A bona fide controversy exists between the tax  
361 collector and the taxpayer as to the liability of the taxpayer  
362 for the payment of the tax claimed to be due, the taxpayer pays  
363 the amount claimed by the tax collector to be due, and it is  
364 finally adjudged by a court of competent jurisdiction that the  
365 taxpayer was not liable for the payment of the tax or any part  
366 thereof.

367 4. ~~When~~ A payment for a delinquent tax has been made in  
368 error by a taxpayer to the tax collector due to application of  
369 payment to an erroneous parcel or misinformation provided by the  
370 property appraiser or tax collector and, if, within 12 24 months  
371 after ~~of~~ the date of the erroneous payment and before ~~prior to~~  
372 any transfer of the assessed property to a third party for  
373 consideration, the party seeking a refund makes demand for  
374 reimbursement of the erroneous payment upon the owner of the  
375 property on which the taxes were erroneously paid and  
376 reimbursement of the erroneous payment is not received within 45  
377 days after such demand. The demand for reimbursement must ~~shall~~

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378 be sent by certified mail, return receipt requested, and a copy  
379 of the demand must ~~thereof shall~~ be sent to the tax collector.  
380 If the payment was made in error by the taxpayer because of an  
381 error in the tax notice sent to the taxpayer, refund must be  
382 made as provided in paragraph (d) ~~subparagraph (b)2~~.

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

399 6.5. A ~~When any~~ payment is ~~has been~~ made for a tax  
400 certificate ~~certificates~~ that is ~~are~~ subsequently corrected or  
401 amended or is ~~are~~ subsequently determined to be void under s.  
402 197.443.

403 (b)1. ~~These~~ Refunds that have been ordered by a court and  
404 ~~these~~ refunds that do not result from changes made in the  
405 assessed value on a tax roll certified to the tax collector  
406 shall be made directly by the tax collector without order from

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407 the department and shall be made from undistributed funds  
408 without approval of the various taxing authorities.

409 (c) Overpayments in the amount of \$10 ~~\$5~~ or less may be  
410 retained by the tax collector unless a written claim for a  
411 refund is received from the taxpayer. Overpayments of more than  
412 \$10 ~~over \$5~~ resulting from taxpayer error, if identified  
413 ~~determined~~ within 12 months ~~the 4-year period of limitation~~,  
414 shall ~~are to~~ be automatically refunded to the taxpayer. Such  
415 refunds do not require approval from the department.

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

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

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

431 (g) ~~(e)~~ If funds are available from current receipts ~~and,~~  
432 subject to subsection (3) and, ~~if~~ a refund is approved, the  
433 taxpayer shall ~~is entitled to~~ receive a refund within 100 days  
434 after a claim for refund is made, unless the tax collector,  
435 property appraiser, or department states good cause for

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436 remitting the refund after that date. The time periods ~~times~~  
437 stated in this paragraph and paragraphs (i) ~~(f)~~ through (l) ~~(j)~~  
438 are directory and may be extended by a maximum of an additional  
439 60 days if good cause is stated.

440 (h) ~~(f)~~ If the taxpayer contacts the property appraiser  
441 first, the property appraiser shall refer the taxpayer to the  
442 tax collector.

443 (i) ~~(g)~~ If a correction to the roll by the property  
444 appraiser is required as a condition for the refund, the tax  
445 collector shall, within 30 days, advise the property appraiser  
446 of the taxpayer's application for a refund and forward the  
447 application to the property appraiser.

448 (j) ~~(h)~~ The property appraiser has 30 days after receipt of  
449 the form from the tax collector to correct the roll if a  
450 correction is permissible by law. Within ~~After~~ the 30-day period  
451 ~~30 days~~, the property appraiser shall ~~immediately~~ advise the tax  
452 collector in writing of whether ~~or not~~ the roll has been  
453 corrected and state, ~~stating~~ the reasons why the roll was  
454 corrected or not corrected.

455 (k) ~~(i)~~ If the refund requires ~~is not one that can be~~  
456 ~~directly acted upon by the tax collector, for which~~ an order  
457 from the department ~~is required~~, the tax collector shall forward  
458 the claim for refund to the department upon receipt of the  
459 correction from the property appraiser or 30 days after the  
460 claim for refund, whichever occurs first. This provision does  
461 not apply to corrections resulting in refunds of less than  
462 \$2,500 ~~\$400~~, which the tax collector shall make directly~~7~~  
463 without order from the department~~7~~ ~~and~~ from undistributed funds~~7~~  
464 ~~and may make~~ without approval of the various taxing authorities.



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465        (1)~~(j)~~ The department shall approve or deny a claim for a  
466 refund ~~all refunds~~ within 30 days after receiving the ~~from the~~  
467 ~~tax collector the~~ claim from the tax collector ~~for refund,~~  
468 unless good cause is stated for delaying the approval or denial  
469 beyond that date.

470        (m)~~(k)~~ Subject to and after meeting the requirements of s.  
471 194.171 and this section, an action to contest a denial of  
472 refund must ~~may not~~ be brought within ~~later than~~ 60 days after  
473 the date the tax collector sends ~~issues~~ the denial to the  
474 taxpayer, ~~which notice must be sent by certified mail, or 4~~  
475 ~~years after January 1 of the year for which the taxes were paid,~~  
476 ~~whichever is later.~~ The tax collector may send notice of the  
477 denial electronically or by postal mail. Electronic transmission  
478 may be used only with the express consent of the property owner.  
479 If the notice of denial is sent electronically and is returned  
480 as undeliverable, a second notice must be sent by postal mail.  
481 However, the original electronic transmission is the official  
482 mailing for purpose of this section.

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

486        (2)~~(a)~~ If ~~When~~ the department orders a refund, the  
487 department ~~it~~ shall forward a copy of its order to the tax  
488 collector who shall ~~then~~ determine the pro rata share due by  
489 each taxing authority. The tax collector shall make the refund  
490 from undistributed funds held for that taxing authority and  
491 shall identify such refund as a reduction in the next  
492 distribution. If the undistributed funds are not sufficient for  
493 the refund, the tax collector shall notify the taxing authority

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494 ~~of the shortfall. The taxing authority shall: and certify to the~~  
495 ~~county, the district school board, each municipality, and the~~  
496 ~~governing body of each taxing district, their pro rata shares of~~  
497 ~~such refund, the reason for the refund, and the date the refund~~  
498 ~~was ordered by the department.~~

499 ~~(b) The board of county commissioners, the district school~~  
500 ~~board, each municipality, and the governing body of each taxing~~  
501 ~~district shall comply with the order of the department in the~~  
502 ~~following manner:~~

503 ~~1. Authorize the tax collector to make refund from~~  
504 ~~undistributed funds held for that taxing authority by the tax~~  
505 ~~collector;~~

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

509 ~~(b)3.~~ Notify the tax collector that the taxing authority  
510 does not have funds currently available and provide for the  
511 payment of the refund in its budget for the next ensuing year  
512 ~~funds for the payment of the refund.~~

513 (3) A refund ordered by the department pursuant to this  
514 section shall be made by the tax collector in one aggregate  
515 amount composed of all the pro rata shares of the several taxing  
516 authorities concerned, except that a partial refund is allowed  
517 if when one or more of the taxing authorities concerned do not  
518 have funds currently available to pay their pro rata shares of  
519 the refund and this would cause an unreasonable delay in the  
520 total refund. A statement by the tax collector explaining the  
521 refund shall accompany the refund payment. If When taxes become  
522 delinquent as a result of a refund pursuant to subparagraph

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523 ~~(1)(a)5. subparagraph (1)(a)4.~~ or paragraph (1)(d) subparagraph  
524 ~~(1)(b)2.~~, the tax collector shall notify the property owner that  
525 the taxes have become delinquent and that a tax certificate will  
526 be sold if the taxes are not paid within 30 days after the date  
527 of delinquency.

528 Section 10. Subsections (1), (3), and (5) of section  
529 197.222, Florida Statutes, are amended to read:

530 197.222 Prepayment of estimated tax by installment method.—

531 (1) Taxes collected pursuant to this chapter may be prepaid  
532 in installments as provided in this section. A taxpayer may  
533 elect to prepay by installments for each tax notice for ~~with~~  
534 taxes estimated to be more than \$100. A taxpayer who elects to  
535 prepay ~~taxes~~ shall make payments based upon an estimated tax  
536 equal to the actual taxes levied upon the subject property in  
537 the prior year. To prepay by installments, the ~~Such~~ taxpayer  
538 must ~~shall~~ complete and file an application for each tax notice  
539 ~~to prepay such taxes by installment with the tax collector on or~~  
540 before April 30 ~~prior to May 1~~ of the year in which the taxpayer  
541 elects to prepay the ~~taxes in installments pursuant to this~~  
542 ~~section. The application shall be made on forms supplied by the~~  
543 ~~department and provided to the taxpayer by the tax collector.~~  
544 After submission of an initial application, a taxpayer is ~~shall~~  
545 ~~be~~ required to submit additional annual applications as long  
546 as he or she continues to elect to prepay taxes in installments  
547 ~~pursuant to this section.~~ However, if in any year the taxpayer  
548 does not so elect, reapplication is ~~shall be~~ required for a  
549 subsequent election ~~to do so~~. Installment payments shall be made  
550 according to the following schedule:

551 (a) The first payment of one-quarter of the total amount of

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552 estimated taxes due must ~~shall~~ be made by ~~not later than~~ June 30  
553 of the year in which the taxes are assessed. A 6-percent  
554 discount applied against the amount of the installment shall be  
555 granted for such payment. The tax collector may accept a late  
556 payment of the first installment through July 31, and the under  
557 ~~this paragraph within 30 days after June 30;~~ such late payment  
558 must be accompanied by a penalty of 5 percent of the amount of  
559 the installment due.

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

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

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

577 (e) If ~~For purposes of this section,~~ when an installment  
578 due date falls on a Saturday, Sunday, or legal holiday, the due  
579 date for the installment is ~~shall be~~ the next working day, if  
580 the installment payment is delivered to a designated collection

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581 office of the tax collector. Taxpayers making such payment shall  
582 be entitled to the applicable discount rate authorized in this  
583 section.

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

606 (5) Notice of the right to prepay taxes pursuant to this  
607 section shall be provided with the notice of taxes. The ~~Such~~  
608 notice shall inform the taxpayer of the right to prepay taxes in  
609 installments, and that application forms can be obtained from

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610 the tax collector, and ~~shall state~~ that reapplication is not  
611 necessary if the taxpayer participated in the prepayment  
612 installment plan for the previous year. The application forms  
613 shall be provided ~~by the department and shall be mailed~~ by the  
614 tax collector to those taxpayers requesting an application.

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

617 197.2301 Payment of taxes prior to certified roll  
618 procedure.—

619 (3) Immediately upon receipt of the property appraiser's  
620 certification under subsection (2), the tax collector shall  
621 publish a notice ~~cause to be published~~ in a newspaper of general  
622 circulation in the county ~~and shall prominently post at the~~  
623 ~~courthouse door a notice~~ that the tax roll will not be certified  
624 for collection before ~~prior to~~ January 1 and that payments of  
625 estimated taxes may be made ~~will be allowed~~ by ~~these~~ taxpayers  
626 who submit tender payment to the collector on or before December  
627 31.

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

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

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

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639 Section 12. Section 197.2421, Florida Statutes, is created  
640 to read:

641 197.2421 Property tax deferral.-

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

646 (2) Authorized property tax deferral programs are:

647 (a) Homestead tax deferral.

648 (b) Recreational and commercial working waterfront  
649 deferral.

650 (c) Affordable rental housing deferral.

651 (3) Ad valorem taxes, non-ad valorem assessments, and  
652 interest deferred pursuant to this chapter shall constitute a  
653 priority lien and shall attach to the property in the same  
654 manner as other tax liens. Deferred taxes, assessments, and  
655 interest, however, shall be due, payable, and delinquent as  
656 provided in this chapter.

657 Section 13. Section 197.2423, Florida Statutes, is created  
658 to read:

659 197.2423 Application for property tax deferral;  
660 determination of approval or denial by tax collector.-

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

665 (2) Each applicant shall demonstrate compliance with the  
666 requirements for tax deferral.

667 (3) The application for deferral shall be made upon a form

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668 provided by the tax collector. The tax collector may require the  
669 applicant to submit other evidence and documentation deemed  
670 necessary in considering the application. The application form  
671 shall advise the applicant:

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

673 (b) Of the conditions which must be met to qualify for  
674 approval.

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

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

679 (4) Each application shall include a list of all  
680 outstanding liens on the property and the current value of each  
681 lien.

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

687 (6) The tax collector shall consider each annual  
688 application for a tax deferral within 45 days after the  
689 application is filed or as soon as practicable thereafter. The  
690 tax collector shall exercise reasonable discretion based upon  
691 applicable information available under this section. A tax  
692 collector who finds that the applicant is entitled to the tax  
693 deferral shall approve the application and maintain the deferral  
694 records until the tax lien is satisfied.

695 (7) For approved deferrals, the date of receipt by the tax  
696 collector of the application for tax deferral shall be used in



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697 calculating taxes due and payable net of discounts for early  
698 payment as provided in s. 197.162.

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

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

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

706 (b) The primary mortgage financing on the property is for  
707 an amount that exceeds 70 percent of the just value of the  
708 property.

709 (10) A tax collector who finds that the applicant is not  
710 entitled to the deferral shall send a notice of disapproval  
711 within 45 days after the date the application is filed, citing  
712 the reason for disapproval. The original notice of disapproval  
713 shall be sent to the applicant and shall advise the applicant of  
714 the right to appeal the decision to the value adjustment board  
715 and shall inform the applicant of the procedure for filing such  
716 an appeal.

717 Section 14. Section 197.253, Florida Statutes, is  
718 transferred, renumbered as section 197.2425, Florida Statutes,  
719 and amended to read:

720 197.2425 ~~197.253~~ Appeal of denied Homestead tax deferral  
721 application.—An appeal of a denied tax deferral must be made by  
722 the property owner

723 ~~(1) The application for deferral shall be made upon a form~~  
724 ~~prescribed by the department and furnished by the county tax~~  
725 ~~collector. The application form shall be signed upon oath by the~~

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726 ~~applicant before an officer authorized by the state to~~  
727 ~~administer oaths. The tax collector may, in his or her~~  
728 ~~discretion, require the applicant to submit such other evidence~~  
729 ~~and documentation as deemed necessary by the tax collector in~~  
730 ~~considering the application. The application form shall advise~~  
731 ~~the applicant of the manner in which interest is computed. Each~~  
732 ~~application form shall contain an explanation of the conditions~~  
733 ~~to be met for approval and the conditions under which deferred~~  
734 ~~taxes and interest become due, payable, and delinquent. Each~~  
735 ~~application shall clearly state that all deferrals pursuant to~~  
736 ~~this act shall constitute a lien on the applicant's homestead.~~

737 ~~(2) (a) The tax collector shall consider each annual~~  
738 ~~application for homestead tax deferral within 30 days of the day~~  
739 ~~the application is filed or as soon as practicable thereafter. A~~  
740 ~~tax collector who finds that the applicant is entitled to the~~  
741 ~~tax deferral shall approve the application and file the~~  
742 ~~application in the permanent records. A tax collector who finds~~  
743 ~~the applicant is not entitled to the deferral shall send a~~  
744 ~~notice of disapproval within 30 days of the filing of the~~  
745 ~~application, giving reasons therefor to the applicant, either by~~  
746 ~~personal delivery or by registered mail to the mailing address~~  
747 ~~given by the applicant and shall make return in the manner in~~  
748 ~~which such notice was served upon the applicant upon the~~  
749 ~~original notice thereof and file among the permanent records of~~  
750 ~~the tax collector's office. The original notice of disapproval~~  
751 ~~sent to the applicant shall advise the applicant of the right to~~  
752 ~~appeal the decision of the tax collector to the value adjustment~~  
753 ~~board and shall inform the applicant of the procedure for filing~~  
754 ~~such an appeal.~~

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755       ~~(b) Appeals of the decision of the tax collector to the~~  
756 value adjustment board ~~shall be in writing~~ on a form prescribed  
757 by the department and furnished by the tax collector. ~~The~~ Such  
758 appeal must ~~shall~~ be filed with the value adjustment board  
759 within 30 ~~20~~ days after the applicant's receipt of the notice of  
760 disapproval. The value adjustment board shall review the  
761 application and the evidence presented to the tax collector ~~upon~~  
762 ~~which the applicant based his or her claim for tax deferral and,~~  
763 at the election of the applicant, shall hear the applicant in  
764 person, or by agent on the applicant's behalf, on his or her  
765 right to ~~homestead~~ tax deferral. The value adjustment board  
766 shall reverse the decision of the tax collector and grant a  
767 ~~homestead~~ tax deferral ~~to the applicant,~~ if in its judgment the  
768 applicant is entitled to the tax deferral thereto, or shall  
769 affirm the decision of the tax collector. ~~An~~ Such action ~~by~~ of  
770 the value adjustment board is ~~shall be~~ final unless the  
771 applicant or tax collector files a de novo proceeding for a  
772 declaratory judgment or other appropriate proceeding in the  
773 circuit court of the county in which the property is located ~~or~~  
774 ~~other lienholder,~~ within 15 days after ~~from~~ the date of the  
775 decision ~~disapproval of the application by the board, files in~~  
776 ~~the circuit court of the county in which the property is~~  
777 ~~located, a proceeding for a declaratory judgment or other~~  
778 ~~appropriate proceeding.~~

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

782       ~~(4) For approved applications, the date of receipt by the~~  
783 ~~tax collector of the application for tax deferral shall be used~~

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784 ~~in calculating taxes due and payable net of discounts for early~~  
785 ~~payment as provided for by s. 197.162.~~

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

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

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

796 Section 15. Section 197.243, Florida Statutes, is amended  
797 to read:

798 197.243 Definitions relating to homestead property tax  
799 deferral Act.—

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

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

807 Section 16. Section 197.252, Florida Statutes, is amended  
808 to read:

809 197.252 Homestead tax deferral.—

810 (1) Any person who is entitled to claim homestead tax  
811 exemption under ~~the provisions of~~ s. 196.031(1) may apply ~~elect~~  
812 to defer payment of a portion of the combined total of the ad

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813 valorem taxes, and any non-ad valorem assessments, and interest  
 814 ~~which would be covered by a tax certificate sold under this~~  
 815 ~~chapter levied on that person's homestead by filing an annual~~  
 816 ~~application for tax deferral with the county tax collector on or~~  
 817 ~~before January 31 following the year in which the taxes and non-~~  
 818 ~~ad valorem assessments are assessed.~~ Any applicant who is  
 819 entitled to receive the homestead tax exemption but has waived  
 820 it for any reason shall furnish, ~~with the application for tax~~  
 821 ~~deferral,~~ a certificate of eligibility to receive the exemption.  
 822 Such certificate shall be prepared by the county property  
 823 appraiser upon request of the taxpayer. ~~It shall be the burden~~  
 824 ~~of each applicant to affirmatively demonstrate compliance with~~  
 825 ~~the requirements of this section.~~

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

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

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

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

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

839 b. Is less than the designated amount for the additional  
 840 homestead exemption under s. 196.075 and the applicant is 65  
 841 years old or older. ~~If any such applicant's household income for~~

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842 ~~the prior calendar year is less than \$10,000, approval of such~~  
843 ~~application shall defer such ad valorem taxes plus non-ad~~  
844 ~~valorem assessments in their entirety.~~

845 ~~(b) If the applicant is 65 years of age or older, approval~~  
846 ~~of the application shall defer that portion of the ad valorem~~  
847 ~~taxes plus non-ad valorem assessments which exceeds 3 percent of~~  
848 ~~the applicant's household income for the prior calendar year. If~~  
849 ~~any applicant's household income for the prior calendar year is~~  
850 ~~less than \$10,000, or is less than the amount of the household~~  
851 ~~income designated for the additional homestead exemption~~  
852 ~~pursuant to s. 196.075, and the applicant is 65 years of age or~~  
853 ~~older, approval of the application shall defer the ad valorem~~  
854 ~~taxes plus non-ad valorem assessments in their entirety.~~

855 ~~(b)(e)~~ The household income of an applicant who applies for  
856 a tax deferral before the end of the calendar year in which the  
857 taxes and non-ad valorem assessments are assessed shall be for  
858 the current year, adjusted to reflect estimated income for the  
859 full calendar year period. The estimate of a full year's  
860 household income shall be made by multiplying the household  
861 income received to the date of application by a fraction, the  
862 numerator being 365 and the denominator being the number of days  
863 expired in the calendar year to the date of application.

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

868 ~~(a) If the total amount of deferred taxes, non-ad valorem~~  
869 ~~assessments, and interest plus the total amount of all other~~  
870 ~~unsatisfied liens on the homestead exceeds 85 percent of the~~

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871 ~~assessed value of the homestead, or~~

872 ~~(b) If the primary mortgage financing on the homestead is~~  
873 ~~for an amount which exceeds 70 percent of the assessed value of~~  
874 ~~the homestead.~~

875 ~~(4) The amount of taxes, non-ad valorem assessments, and~~  
876 ~~interest deferred under this act shall accrue interest at a rate~~  
877 ~~equal to the semiannually compounded rate of one-half of 1~~  
878 ~~percent plus the average yield to maturity of the long-term~~  
879 ~~fixed-income portion of the Florida Retirement System~~  
880 ~~investments as of the end of the quarter preceding the date of~~  
881 ~~the sale of the deferred payment tax certificates; however, the~~  
882 ~~interest rate may not exceed 7 percent.~~

883 ~~(5) The taxes, non-ad valorem assessments, and interest~~  
884 ~~deferred pursuant to this act shall constitute a prior lien and~~  
885 ~~shall attach as of the date and in the same manner and be~~  
886 ~~collected as other liens for taxes, as provided for under this~~  
887 ~~chapter, but such deferred taxes, non-ad valorem assessments,~~  
888 ~~and interest shall only be due, payable, and delinquent as~~  
889 ~~provided in this act.~~

890 Section 17. Section 197.303, Florida Statutes, is  
891 transferred, renumbered as section 197.2524, Florida Statutes,  
892 and amended to read:

893 197.2524 ~~197.303~~ Ad valorem Tax deferral for recreational  
894 and commercial working waterfront properties and affordable  
895 rental housing property.-

896 (1) This section applies to: ~~The board of county~~  
897 ~~commissioners of any county or the governing authority of any~~  
898 ~~municipality may adopt an ordinance to allow for ad valorem tax~~  
899 ~~deferrals for~~

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900       (a) Recreational and commercial working waterfront  
901 properties if the owners are engaging in the operation,  
902 rehabilitation, or renovation of such properties in accordance  
903 with guidelines established in this section.

904       (b) Affordable rental housing, if the owners are engaging  
905 in the operation, rehabilitation, or renovation of such  
906 properties in accordance with the guidelines provided in part VI  
907 of chapter 420.

908       (2) The board of county commissioners of any county or the  
909 governing authority of a the municipality may adopt an by  
910 ordinance to may authorize the deferral of ad valorem taxes  
911 ~~taxation~~ and non-ad valorem assessments for ~~recreational and~~  
912 ~~commercial working waterfront~~ properties described in subsection  
913 (1).

914       (3) The ordinance shall designate the percentage or amount  
915 of the deferral and the type and location of the working  
916 waterfront property and, including the type of public lodging  
917 establishments, for which deferrals may be granted, which may  
918 include any property meeting the provisions of s. 342.07(2),  
919 which property may require the property be further required to  
920 be located within a particular geographic area or areas of the  
921 county or municipality. For property defined in s. 342.07(2) as  
922 "recreational and commercial working waterfront," the ordinance  
923 may specify the type of public lodging establishments that  
924 qualify.

925       (4) The ordinance must specify that such deferrals apply  
926 only to taxes or assessments levied by the unit of government  
927 granting the deferral. However, a deferral may not be granted  
928 for the deferrals do not apply, however, to taxes or non-ad



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929 ~~valorem~~ assessments ~~defined in s. 197.3632(1)(d)~~ levied for the  
930 payment of bonds or for ~~to~~ taxes authorized by a vote of the  
931 electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
932 Constitution.

933 (5) The ordinance must specify that any deferral granted  
934 remains in effect regardless of any change in the authority of  
935 the county or municipality to grant the deferral. In order to  
936 retain the deferral, ~~however,~~ the use and ownership of the  
937 property ~~as a working waterfront~~ must remain as it was when the  
938 deferral was granted for ~~be maintained over~~ the period in ~~for~~  
939 which the deferral remains ~~is granted~~.

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

944 1. The community redevelopment agency has previously issued  
945 instruments of indebtedness that are secured by increment  
946 revenues on deposit in the community redevelopment trust fund;  
947 and

948 2. Those instruments of indebtedness are associated with  
949 the real property applying for the deferral.

950 (b) If ~~the provisions of~~ paragraph (a) applies ~~apply~~, the  
951 ~~tax~~ deferral may ~~shall not~~ apply only to the ~~an~~ amount of taxes  
952 in excess of ~~equal to~~ the amount that must be deposited into the  
953 community redevelopment trust fund by the entity granting the  
954 deferral based upon the taxable value of the property upon which  
955 the deferral is being granted. Once all instruments of  
956 indebtedness that existed at the time the deferral was  
957 originally granted are no longer outstanding or have otherwise

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958 been defeased, ~~the provisions of~~ this paragraph shall no longer  
959 apply.

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

966 (d) The tax collector shall notify a community  
967 redevelopment agency of any tax deferral that has been granted  
968 on property located within the community redevelopment area of  
969 that agency.

970 (e) Issuance of debt obligation after the date a deferral  
971 has been granted shall not reduce the amount of taxes eligible  
972 for deferral.

973 Section 18. Section 197.3071, Florida Statutes, is  
974 transferred, renumbered as section 197.2526, Florida Statutes,  
975 and amended to read:

976 197.2526 ~~197.3071~~ Eligibility for tax deferral for  
977 affordable rental housing property.—The tax deferral authorized  
978 by s. 197.2524 ~~this section~~ is applicable only on a pro rata  
979 basis to the ad valorem taxes levied on residential units within  
980 a property which meet the following conditions:

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

985 (2) Units that are occupied by extremely-low-income  
986 persons, very-low-income persons, low-income persons, or

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987 moderate-income persons as these terms are defined in s.  
988 420.0004.

989 Section 19. Section 197.254, Florida Statutes, is amended  
990 to read:

991 197.254 Annual notification to taxpayer.-

992 (1) The tax collector shall notify the taxpayer of each  
993 parcel appearing on the real property assessment roll of the  
994 right to defer payment of taxes and non-ad valorem assessments  
995 and interest on homestead property pursuant to s. 197.252.  
996 ~~pursuant to ss. 197.242-197.312. Such notice shall be printed on~~  
997 ~~the back of envelopes used for mailing the notice of taxes~~  
998 ~~provided for by s. 197.322(3). Such notice of the right to defer~~  
999 ~~payment of taxes and non-ad valorem assessments shall read:~~

1000  
1001 ~~NOTICE TO TAXPAYERS ENTITLED~~  
1002 ~~TO HOMESTEAD EXEMPTION~~

1003  
1004 ~~"If your income is low enough to meet certain conditions,~~  
1005 ~~you may qualify for a deferred tax payment plan on homestead~~  
1006 ~~property. An application to determine eligibility is available~~  
1007 ~~in the county tax collector's office."~~

1008 (2) On or before November 1 of each year, the tax collector  
1009 shall notify each taxpayer to whom a tax deferral has been  
1010 previously granted of the accumulated sum of deferred taxes,  
1011 non-ad valorem assessments, and interest outstanding.

1012 Section 20. Section 197.262, Florida Statutes, is amended  
1013 to read:

1014 197.262 Deferred payment tax certificates.-

1015 (1) ~~The tax collector shall notify each local governing~~

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1016 ~~body of the amount of taxes and non-ad valorem assessments~~  
 1017 ~~deferred which would otherwise have been collected for such~~  
 1018 ~~governing body. The county shall then, At a the time of the tax~~  
 1019 ~~certificate sale held pursuant to s. 197.432, the tax collector~~  
 1020 ~~shall strike to the county each certificate on property for~~  
 1021 ~~which taxes have been deferred off to the county.~~ Certificates  
 1022 issued pursuant to this section are exempt from the public sale  
 1023 of tax certificates held pursuant to s. 197.432 or s. 197.4725.

1024 (2) The certificates so held by the county shall bear  
 1025 interest at a rate equal to the semiannually compounded rate of  
 1026 0.5 percent plus the average yield to maturity of the long-term  
 1027 fixed-income portion of the Florida Retirement System  
 1028 investments as of the end of the quarter preceding the date of  
 1029 the sale of the deferred payment tax certificates. ~~÷~~ However, the  
 1030 interest rate may not exceed 7 ~~9.5~~ percent.

1031 Section 21. Section 197.263, Florida Statutes, is amended  
 1032 to read:

1033 197.263 Change in ownership or use of property.-

1034 (1) If ~~In the event that~~ there is a change in use or  
 1035 ownership of tax-deferred property such that the owner is no  
 1036 longer eligible for the tax deferral granted ~~entitled to claim~~  
 1037 ~~homestead exemption for such property pursuant to s. 196.031(1),~~  
 1038 or the owner ~~such person~~ fails to maintain the required fire and  
 1039 extended insurance coverage, the total amount of deferred taxes  
 1040 and interest for all ~~previous~~ years shall be due and payable  
 1041 November 1 of the year in which the change ~~in use~~ occurs or on  
 1042 the date failure to maintain insurance occurs. Payment ~~and~~ shall  
 1043 be delinquent on April 1 of the year following the year in which  
 1044 the change in use or failure to maintain insurance occurs.

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1045 However, if the change in ownership is to a surviving spouse and  
1046 the spouse is eligible to maintain the tax deferral on such  
1047 property, the surviving spouse may continue the deferment of  
1048 previously deferred taxes and interest pursuant to this chapter.

1049 ~~(2) In the event that there is a change in ownership of~~  
1050 ~~tax-deferred property, the total amount of deferred taxes and~~  
1051 ~~interest for all previous years shall be due and payable on the~~  
1052 ~~date the change in ownership takes place and shall be delinquent~~  
1053 ~~on April 1 following said date. When, however, the change in~~  
1054 ~~ownership is to a surviving spouse and such spouse is eligible~~  
1055 ~~to claim homestead exemption on such property pursuant to s.~~  
1056 ~~196.031(1), such surviving spouse may continue the deferment of~~  
1057 ~~previously deferred taxes and interest pursuant to the~~  
1058 ~~provisions of this act.~~

1059 (2)~~(3)~~ Whenever the property appraiser discovers that there  
1060 has been a change in the ownership or use of property which has  
1061 been granted a tax deferral, the property appraiser shall notify  
1062 the tax collector in writing of the date such change occurs, and  
1063 the tax collector shall collect any taxes, assessments, and  
1064 interest due ~~or delinquent~~.

1065 (3)~~(4)~~ During any year in which the total amount of  
1066 deferred taxes, interest, assessments, and all other unsatisfied  
1067 liens on the homestead exceeds 85 percent of the just assessed  
1068 value of the homestead, the tax collector shall ~~immediately~~  
1069 notify the owner ~~of the property on which taxes and interest~~  
1070 ~~have been deferred~~ that the portion of taxes, and interest, and  
1071 assessments which exceeds 85 percent of the just assessed value  
1072 of the homestead is ~~shall be~~ due and payable within 30 days  
1073 after ~~of receipt of~~ the notice is sent. Failure to pay the

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1074 amount due causes ~~shall cause~~ the total amount of deferred  
1075 taxes, ~~and~~ interest, and assessments to become delinquent.

1076 ~~(4)-(5)~~ Each year, upon notification, each owner of property  
1077 on which taxes, ~~and~~ interest, and assessments have been deferred  
1078 shall submit to the tax collector a list of, and the current  
1079 value of, all outstanding liens on the owner's homestead.  
1080 Failure to respond to this notification within 30 days shall  
1081 cause the total amount of deferred taxes, ~~and~~ interest, and  
1082 assessments to become payable within 30 days.

1083 ~~(5)-(6)~~ If ~~In the event~~ deferred taxes, interest, and  
1084 assessments become delinquent ~~under this chapter, then on or~~  
1085 ~~before June 1 following the date the taxes become delinquent,~~  
1086 the tax collector shall sell a tax certificate for the  
1087 delinquent taxes, ~~and~~ interest, and assessments in the manner  
1088 provided by s. 197.432.

1089 Section 22. Section 197.272, Florida Statutes, is amended  
1090 to read:

1091 197.272 Prepayment of deferred taxes.-

1092 ~~(1)~~ All or part of the deferred taxes and accrued interest  
1093 may at any time be paid to the tax collector. by:

1094 ~~(a) The owner of the property or the spouse of the owner.~~

1095 ~~(b) The next of kin of the owner, heir of the owner, child~~  
1096 ~~of the owner, or any person having or claiming a legal or~~  
1097 ~~equitable interest in the property, provided no objection is~~  
1098 ~~made by the owner within 30 days after the tax collector~~  
1099 ~~notifies the owner of the fact that such payment has been~~  
1100 ~~tendered.~~

1101 ~~(2)~~ Any partial payment that is less than the total amount  
1102 due must be equal to the amount of the deferred taxes, interest,

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1103 assessments, and for 1 or more full years ~~made pursuant to this~~  
1104 ~~section shall be applied first to accrued interest.~~

1105 Section 23. Section 197.282, Florida Statutes, is amended  
1106 to read:

1107 197.282 Distribution of payments.—When any deferred taxes,  
1108 assessments, or interest is collected, the tax collector shall  
1109 maintain a record of the payment, ~~setting forth a description of~~  
1110 ~~the property and the amount of taxes or interest collected for~~  
1111 ~~such property.~~ The tax collector shall distribute payments  
1112 received in accordance with the procedures for distribution of  
1113 ad valorem taxes, non-ad valorem assessments, or redemption  
1114 moneys as prescribed in this chapter.

1115 Section 24. Section 197.292, Florida Statutes, is amended  
1116 to read:

1117 197.292 Construction.—~~Nothing in This chapter does not~~  
1118 prohibit: ~~act shall be construed to prevent~~

1119 (1) The collection of personal property taxes that ~~which~~  
1120 become a lien against tax-deferred property;~~;~~

1121 (2) Defer payment of special assessments to benefited  
1122 property other than those specifically allowed to be deferred;~~;~~  
1123 or

1124 (3) Affect any provision of any mortgage or other  
1125 instrument relating to property requiring a person to pay ad  
1126 valorem taxes or non-ad valorem assessments.

1127 Section 25. Section 197.301, Florida Statutes, is amended  
1128 to read:

1129 197.301 Penalties.—

1130 (1) The following penalties shall be imposed on any person  
1131 who willfully files incorrect information for a tax deferral

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1132 ~~required under s. 197.252 or s. 197.263 which is incorrect:~~

1133 (a) The ~~Such~~ person shall pay the total amount of deferred  
1134 taxes, non-ad valorem assessments subject to collection pursuant  
1135 to the uniform method of collection set forth in s. 197.3632,  
1136 ~~and interest deferred,~~ which amount shall immediately become  
1137 due.

1138 (b) The ~~Such~~ person shall be disqualified from filing a  
1139 ~~homestead~~ tax deferral application for the next 3 years.~~;~~ and

1140 (c) The ~~Such~~ person shall pay a penalty of 25 percent of  
1141 the total amount of deferred taxes, non-ad valorem assessments  
1142 subject to collection pursuant to the uniform method of  
1143 collection set forth in s. 197.3632, and interest ~~deferred~~.

1144 (2) Any person against whom the penalties prescribed in  
1145 this section have been imposed may appeal the penalties imposed  
1146 to the value adjustment board within 30 days after said  
1147 penalties are imposed.

1148 Section 26. Section 197.312, Florida Statutes, is amended  
1149 to read:

1150 197.312 Payment by mortgagee.—If any mortgagee elects ~~shall~~  
1151 ~~elect~~ to pay the taxes when an applicant qualifies for tax  
1152 deferral, ~~then~~ such election does ~~shall~~ not give the mortgagee  
1153 the right to foreclose.

1154 Section 27. Section 197.322, Florida Statutes, is amended  
1155 to read:

1156 197.322 Delivery of ad valorem tax and non-ad valorem  
1157 assessment rolls; notice of taxes; publication and mail.—

1158 (1) The property appraiser shall deliver to the tax  
1159 collector the certified assessment roll along with his or her  
1160 warrant and recapitulation sheet.



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1161 (2) The tax collector shall on November 1, or as soon as  
1162 the assessment roll is open for collection, publish a notice in  
1163 a local newspaper that the tax roll is open for collection.

1164 (3) Within 20 working days after receipt of the certified  
1165 ad valorem tax roll and the non-ad valorem assessment rolls, the  
1166 tax collector shall send ~~mail~~ to each taxpayer appearing on such  
1167 ~~said~~ rolls, whose ~~post-office~~ address is known to him or her, a  
1168 tax notice stating the amount of current taxes due, ~~from the~~  
1169 ~~taxpayer and, if applicable, the fact that back taxes remain~~  
1170 ~~unpaid and advising the taxpayer of the discounts allowed for~~  
1171 ~~early payment, and that delinquent taxes are outstanding, if~~  
1172 applicable. Pursuant to s. 197.3632, the form of the notice of  
1173 non-ad valorem assessments and notice of ad valorem taxes shall  
1174 be in the form specified as provided in s. 197.3635 ~~and no other~~  
1175 ~~form shall be used, notwithstanding the provisions of s.~~  
1176 195.022. The tax collector may send such notice electronically  
1177 or by postal mail. Electronic transmission may be used only with  
1178 the express consent of the property owner. Electronic  
1179 transmission of tax notices may be sent earlier but may not be  
1180 sent later than the postal mailing of the notices. If the notice  
1181 of taxes is sent electronically and is returned as  
1182 undeliverable, a second notice shall be sent by postal mail.  
1183 However, the original electronic transmission is the official  
1184 mailing for purpose of this section. A discount period may not  
1185 be extended due to a tax bill being returned as undeliverable  
1186 electronically or by postal mail. The postage for mailing or the  
1187 cost of electronic transmission shall be paid out of the general  
1188 fund of each local governing board, upon statement of the amount  
1189 ~~thereof~~ by the tax collector.

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1190 Section 28. Section 197.332, Florida Statutes, is amended  
1191 to read:

1192 197.332 Duties of tax collectors; branch offices.—

1193 (1) The tax collector has the authority and obligation to  
1194 collect all taxes as shown on the tax roll by the date of  
1195 delinquency or to collect delinquent taxes, interest, and costs,  
1196 by sale of tax certificates on real property and by seizure and  
1197 sale of personal property. The tax collector may perform such  
1198 duties by use of contracted services or products or by  
1199 electronic means. The use of contracted services, products, or  
1200 vendors does not diminish the responsibility or liability of the  
1201 tax collector to perform such duties pursuant to law. The tax  
1202 collector may shall be allowed to collect the cost of contracted  
1203 services and reasonable attorney's fees and court costs in  
1204 actions on proceedings to recover delinquent taxes, interest,  
1205 and costs.

1206 (2) A county tax collector may establish one or more branch  
1207 offices by acquiring title to real property or by lease  
1208 agreement. The tax collector may staff and equip such branch  
1209 offices to conduct state business, or if authorized to do so by  
1210 resolution of the county governing body conduct county business  
1211 pursuant to s. (1)(k), Art. VIII the State Constitution. The  
1212 department shall rely on the tax collector's determination that  
1213 a branch office is necessary and shall base its approval of the  
1214 tax collector's budget in accordance with the procedures of s.  
1215 195.087(2).

1216 Section 29. Section 197.343, Florida Statutes, is amended  
1217 to read:

1218 197.343 Tax notices; additional notice required.—

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1219 (1) An additional tax notice shall be sent, electronically  
1220 or by postal mail, ~~mailed~~ by April 30 to each taxpayer whose  
1221 payment has not been received. Electronic transmission of the  
1222 additional tax notice may be used only with the express consent  
1223 of the property owner. If the electronic transmission is  
1224 returned as undeliverable, a second notice must be sent by  
1225 postal mail. However, the original electronic transmission is  
1226 the official notice for the purposes of this subsection. The  
1227 notice shall include a description of the property and a  
1228 statement that if the taxes are not paid:

1229 (a) For real property, a tax certificate may be sold; and  
1230 (b) For tangible personal property, the property may be  
1231 sold the following statement: If the taxes for ... (year) ... on  
1232 your property are not paid in full, a tax certificate will be  
1233 sold for the delinquent taxes, and your property may be sold at  
1234 a future date. Contact the tax collector's office at once.

1235 ~~(2) A duplicate of the additional tax notice required by~~  
1236 ~~subsection (1) shall be mailed to a condominium unit owner's~~  
1237 ~~condominium association or to a mobile home owner's homeowners'~~  
1238 ~~association as defined in s. 723.075 if the association has~~  
1239 ~~filed with the tax collector a written request and included a~~  
1240 ~~description of the land. The tax collector is authorized to~~  
1241 ~~charge a reasonable fee for the cost of this service.~~

1242 (2)(3) When the taxes under s. 193.481 on subsurface rights  
1243 have become delinquent and a tax certificate is to be sold under  
1244 this chapter, a notice of the delinquency shall be sent ~~given by~~  
1245 ~~first-class mail~~ to the owner of the fee to which these  
1246 subsurface rights are attached. The additional notice may be  
1247 transmitted electronically only with the express consent of the

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1248 fee owner. If the electronic transmission is returned as  
1249 undeliverable, a second notice must be sent by postal mail.  
1250 However, the original electronic transmission is the official  
1251 notice for the purposes of this subsection. On the day of the  
1252 tax sale, the fee owner shall have the right to purchase the tax  
1253 certificate at the maximum rate of interest provided by law  
1254 before bids are accepted for the sale of such certificate.

1255 (3)-(4) The tax collector shall ~~send mail~~ such additional  
1256 notices as he or she considers proper and necessary or as may be  
1257 required by reasonable rules of the department. An additional  
1258 notice may be transmitted electronically only with the express  
1259 consent of the property owner. If the notice of taxes is sent  
1260 electronically and is returned as undeliverable, a second notice  
1261 shall be sent by postal mail. However, the original electronic  
1262 transmission is the official mailing for purpose of this  
1263 section.

1264 Section 30. Subsections (1) and (2) of section 197.344,  
1265 Florida Statutes, are amended to read:

1266 197.344 Lienholders; receipt of notices and delinquent  
1267 taxes.-

1268 (1) When requested in writing, a tax notice shall be sent  
1269 ~~mailed~~ according to the following procedures:

1270 (a) Upon request by any taxpayer who is aged 60 years old  
1271 or older ~~over~~, the tax collector shall send mail the tax notice  
1272 to a third party designated by the taxpayer. A duplicate copy of  
1273 the notice shall be sent ~~mailed~~ to the taxpayer.

1274 (b) Upon request by a mortgagee stating that the mortgagee  
1275 is the trustee of an escrow account for ad valorem taxes due on  
1276 the property, the tax notice shall be sent ~~mailed~~ to such

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1277 trustee. When the original tax notice is sent ~~mailed~~ to such  
1278 trustee, the tax collector shall send ~~mail~~ a duplicate notice to  
1279 the owner of the property with the additional statement that the  
1280 original has been sent to the trustee.

1281 (c) Upon request by a vendee of an unrecorded or recorded  
1282 contract for deed, the tax collector shall send ~~mail~~ a duplicate  
1283 notice to such vendee.

1284

1285 The tax collector may establish cutoff dates, periods for  
1286 updating the list, and any other reasonable requirements to  
1287 ensure that the tax notices are sent ~~mailed~~ to the proper party  
1288 on time. Notices shall be sent electronically or by postal mail.  
1289 However, electronic transmission may be used only with the  
1290 express consent of the person making the request. If the  
1291 electronic transmission is returned as undeliverable, a second  
1292 notice shall be sent by postal mail. However, the original  
1293 electronic transmission is the official notice for the purpose  
1294 of this subsection.

1295 (2) On or before May 1 of each year, the holder or  
1296 mortgagee of an unsatisfied mortgage, lienholder, or vendee  
1297 under a contract for deed, upon filing with the tax collector a  
1298 description of property ~~land~~ so encumbered and paying a service  
1299 charge of \$2, may request and receive information concerning any  
1300 delinquent taxes appearing on the current tax roll and  
1301 certificates issued on the described property ~~land~~. Upon receipt  
1302 of such request, the tax collector shall furnish the following  
1303 information within 60 days following the tax certificate sale:

1304 (a) The description of property on which certificates were  
1305 sold.

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1306 (b) The number of each certificate issued and to whom.

1307 (c) The face amount of each certificate.

1308 (d) The cost for redemption of each certificate.

1309 Section 31. Section 197.3635, Florida Statutes, is amended  
1310 to read:

1311 197.3635 Combined notice of ad valorem taxes and non-ad  
1312 valorem assessments; requirements.—A form for the combined  
1313 notice of ad valorem taxes and non-ad valorem assessments shall  
1314 be produced and paid for by the tax collector. The form shall  
1315 meet the requirements of this section and department rules and  
1316 shall be subject to approval by the department. By rule, the  
1317 department shall provide a format for the form of such combined  
1318 notice. The form shall ~~meet the following requirements:~~

1319 (1) ~~It shall~~ Contain the title "Notice of Ad Valorem Taxes  
1320 and Non-ad Valorem Assessments." The form ~~It~~ shall also contain  
1321 a receipt part that can be returned along with the payment to  
1322 the tax collector.

1323 ~~(2) It shall provide a clear partition between ad valorem~~  
1324 ~~taxes and non-ad valorem assessments. Such partition shall be a~~  
1325 ~~bold horizontal line approximately 1/8 inch thick.~~

1326 ~~(2)(3) Within the ad valorem part, it shall~~ Contain the  
1327 heading "Ad Valorem Taxes." within the ad valorem part and  
1328 ~~Within the non-ad valorem assessment part, it shall contain the~~  
1329 heading "Non-ad Valorem Assessments." within the non-ad valorem  
1330 assessment part.

1331 ~~(3)(4) It shall~~ Contain the county name, the assessment  
1332 year, the mailing address of the tax collector, the mailing  
1333 address of one property owner, the legal description of the  
1334 property to at least 25 characters, and the unique parcel or tax

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1335 identification number of the property.

1336 (4)~~(5)~~ ~~It shall~~ Provide for the labeled disclosure of the  
1337 total amount of combined levies and the total discounted amount  
1338 due each month when paid in advance.

1339 (5)~~(6)~~ ~~It shall~~ Provide a field or portion on the front of  
1340 the notice for official use for data to reflect codes useful to  
1341 the tax collector.

1342 (6)~~(7)~~ Provide for the combined notice to ~~shall~~ be set in  
1343 type that ~~which~~ is 8 points or larger.

1344 (7)~~(8)~~ ~~The ad valorem part shall~~ Contain within the ad  
1345 valorem part ~~the following~~:

1346 (a) A schedule of the assessed value, exempted value, and  
1347 taxable value of the property.

1348 (b) Subheadings for columns listing taxing authorities,  
1349 corresponding millage rates expressed in dollars and cents per  
1350 \$1,000 of taxable value, and the associated tax.

1351 (c) A listing of taxing authorities ~~listed~~ in the same  
1352 sequence and manner as listed on the notice required by s.  
1353 200.069(4)(a), with the exception that independent special  
1354 districts, municipal service taxing districts, and voted debt  
1355 service millages for each taxing authority shall be listed  
1356 separately. If a county has too many municipal service taxing  
1357 units to list separately, it shall combine them to disclose the  
1358 total number of such units and the amount of taxes levied.

1359 (8)~~(9)~~ Contain within the non-ad valorem assessment part,  
1360 ~~it shall contain the following~~:

1361 (a) Subheadings for columns listing the levying  
1362 authorities, corresponding assessment rates expressed in dollars  
1363 and cents per unit of assessment, and the associated assessment

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1364 amount.

1365 (b) The purpose of the assessment, if the purpose is not  
1366 clearly indicated by the name of the levying authority.

1367 (c) A listing of the levying authorities in the same order  
1368 as in the ad valorem part to the extent practicable. If a county  
1369 has too many municipal service benefit units to list separately,  
1370 it shall combine them by function.

1371 (9) ~~(10) It shall~~ Provide instructions and useful  
1372 information to the taxpayer. Such information and instructions  
1373 shall be nontechnical to minimize confusion. The information and  
1374 instructions required by this section shall be provided by  
1375 department rule and shall include:

1376 (a) Procedures to be followed when the property has been  
1377 sold or conveyed.

1378 (b) Instruction as to mailing the remittance and receipt  
1379 along with a brief disclosure of the availability of discounts.

1380 (c) Notification about delinquency and interest for  
1381 delinquent payment.

1382 (d) Notification that failure to pay the amounts due will  
1383 result in a tax certificate being issued against the property.

1384 (e) A brief statement outlining the responsibility of the  
1385 tax collector, the property appraiser, and the taxing  
1386 authorities. This statement shall be accompanied by directions  
1387 as to which office to contact for particular questions or  
1388 problems.

1389 Section 32. Subsections (2) and (4) of section 197.373,  
1390 Florida Statutes, are amended to read:

1391 197.373 Payment of portion of taxes.—

1392 (2) The request must be made at least 45 ~~15~~ days before



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1393 ~~prior to~~ the tax certificate sale.

1394 (4) This section does not apply to assessments and  
1395 collections relating to fee timeshare real property made  
1396 pursuant to ~~the provisions of~~ s. 192.037.

1397 Section 33. Subsections (1) and (3) of section 197.402,  
1398 Florida Statutes, are amended to read:

1399 197.402 Advertisement of real or personal property with  
1400 delinquent taxes.-

1401 (1) If ~~Whenever legal~~ advertisements are required, the  
1402 board of county commissioners shall select the newspaper as  
1403 provided in chapter 50. ~~The office of the~~ tax collector shall  
1404 pay all newspaper charges, and the proportionate cost of the  
1405 advertisements shall be added to the delinquent taxes ~~when they~~  
1406 ~~are~~ collected.

1407 (3) Except as provided in s. 197.432(4), on or before June  
1408 1 or the 60th day after the date of delinquency, whichever is  
1409 later, the tax collector shall advertise once each week for 3  
1410 weeks and shall sell tax certificates on all real property  
1411 having with delinquent taxes. If the deadline falls on a  
1412 Saturday, Sunday, or legal holiday, it is extended to the next  
1413 working day. The tax collector shall make a list of such  
1414 properties in the same order in which the property was ~~lands~~  
1415 ~~were~~ assessed, specifying the amount due on each parcel,  
1416 including interest at the rate of 18 percent per year from the  
1417 date of delinquency to the date of sale; the cost of  
1418 advertising; and the expense of sale. For sales that commence on  
1419 or before June 1, all certificates shall be issued effective as  
1420 of the date of the first day of the sale and the interest to be  
1421 paid to the certificateholder shall include the month of June.

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1422 Section 34. Section 197.403, Florida Statutes, is amended  
1423 to read:

1424 197.403 ~~Publisher to furnish copy of advertisement to tax~~  
1425 ~~collector; Proof of publication; fees.~~—The newspaper publishing  
1426 the notice of a tax sale shall furnish ~~transmit by mail~~ a copy  
1427 of the paper containing each notice to the tax collector within  
1428 10 days after the last required publication. When the  
1429 publication of the tax sale notice is completed ~~as provided by~~  
1430 ~~law~~, the publisher shall make an affidavit, ~~in the form~~  
1431 ~~prescribed by the department~~, which shall be delivered to the  
1432 tax collector and annexed to the report of certificates sold for  
1433 taxes as provided by s. 197.432(9) ~~s. 197.432(8)~~.

1434 Section 35. Subsections (5) and (10) of section 197.413,  
1435 Florida Statutes, are amended to read:

1436 197.413 Delinquent personal property taxes; warrants; court  
1437 order for levy and seizure of personal property; seizure; fees  
1438 of tax collectors.—

1439 (5) Upon the filing of the ~~such~~ petition, the clerk of the  
1440 court shall notify each delinquent taxpayer listed in the  
1441 petition that a petition has been filed and that, upon  
1442 ratification and confirmation of the petition, the tax collector  
1443 ~~is will be~~ authorized to issue warrants and levy upon, seize,  
1444 and sell so much of the personal property as to satisfy the  
1445 delinquent taxes, plus costs, interest, attorney's fees, and  
1446 other charges. The ~~Such~~ notice shall be given by certified mail,  
1447 return receipt requested. If the clerk of court and the tax  
1448 collector agree, the tax collector may provide the notice.

1449 (10) The tax collector is entitled to a fee of \$10 ~~\$2~~ from  
1450 each delinquent taxpayer at the time delinquent taxes are

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1451 collected. ~~The tax collector is entitled to receive an~~  
1452 ~~additional \$8 for each warrant issued.~~

1453 Section 36. Section 197.414, Florida Statutes, is amended  
1454 to read:

1455 197.414 ~~Tax collector to keep~~ Record of warrants and levies  
1456 on tangible personal property.—The tax collector shall keep a  
1457 record of all warrants and levies made under this chapter and  
1458 shall note on such record the date of payment, the amount of  
1459 money, if any, received, and the disposition thereof made by him  
1460 or her. Such record shall be known as “the tangible personal  
1461 property tax warrant register.” ~~and the form thereof shall be~~  
1462 ~~prescribed by the Department of Revenue.~~ The warrant register  
1463 may be maintained in paper or electronic form.

1464 Section 37. Subsections (1) and (2) of section 197.4155,  
1465 Florida Statutes, are amended to read:

1466 197.4155 Delinquent personal property taxes; ~~installment~~  
1467 ~~payment program.—~~

1468 (1) A county tax collector may implement a ~~an~~ installment  
1469 payment program for the payment of delinquent personal property  
1470 taxes. If implemented, the ~~program must be available, upon~~  
1471 ~~application to the tax collector, to each delinquent personal~~  
1472 ~~property taxpayer whose delinquent personal property taxes~~  
1473 ~~exceed \$1,000.~~ The tax collector shall require each taxpayer who  
1474 requests to participate in the program to submit an application  
1475 on a form prescribed by the tax collector which, at a minimum,  
1476 must include the name, address, a description of the property  
1477 subject to personal property taxes, and the amount of the  
1478 personal property taxes owed by the taxpayer.

1479 (2) Within 10 days after a taxpayer who owes delinquent

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1480 personal property taxes submits the required application, the  
1481 tax collector may ~~shall~~ prescribe a ~~an~~ ~~installment~~ payment plan  
1482 for the full payment of the ~~taxpayer's~~ delinquent ~~personal~~  
1483 ~~property~~ taxes, including any delinquency charges, interest, and  
1484 costs allowed by this chapter. The plan must be in writing and  
1485 must be delivered to the taxpayer after it is prescribed. When  
1486 ~~At the time~~ the plan is developed, the tax collector may  
1487 consider a taxpayer's current and anticipated future ability to  
1488 pay over the time period of a potential ~~installment~~ payment  
1489 plan. The plan must provide that if the taxpayer does not follow  
1490 the payment terms or fails to timely file returns or pay current  
1491 obligations after the date of the payment plan, the taxpayer is  
1492 ~~will be considered~~ delinquent ~~under the terms of the plan~~, and  
1493 any unpaid balance of tax, penalty, or interest scheduled in the  
1494 payment plan will be due and payable immediately. The plan must  
1495 also provide that unpaid tax amounts bear interest as provided  
1496 by law. In prescribing a ~~such an~~ ~~installment~~ payment plan, the  
1497 tax collector may exercise flexibility as to the dates, amounts,  
1498 and number of payments required to collect all delinquent  
1499 personal property taxes ~~owed by the taxpayer~~, except that the  
1500 plan must provide for the full satisfaction of all amounts owed  
1501 by the taxpayer within ~~by no later than~~ 3 years after the due  
1502 date of the first payment under the plan.

1503 Section 38. Section 197.416, Florida Statutes, is amended  
1504 to read:

1505 197.416 Continuing duty of the tax collector to collect  
1506 delinquent tax warrants; limitation of actions.—It is ~~shall be~~  
1507 the duty of the tax collector issuing a tax warrant for the  
1508 collection of delinquent tangible personal property taxes to

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1509 continue ~~from time to time his or her efforts~~ to collect such  
1510 taxes for a ~~period of~~ 7 years after ~~from~~ the date of the  
1511 ratification issuance of the warrant. After the expiration of 7  
1512 years, the warrant is ~~will be~~ barred by this statute of  
1513 limitation, ~~and no action may be maintained in any court.~~ A tax  
1514 collector or his or her successor is ~~shall~~ not be relieved of  
1515 accountability for collection of any taxes assessed on tangible  
1516 personal property until he or she has completely performed every  
1517 duty devolving upon the tax collector as required by law.

1518 Section 39. Subsection (1) of section 197.417, Florida  
1519 Statutes, is amended to read:

1520 197.417 Sale of personal property after seizure.-

1521 (1) When personal property is levied upon for delinquent  
1522 taxes as provided for in s. 197.413, at least 7 ~~15~~ days before  
1523 the sale the tax collector shall give public notice by  
1524 advertisement of the time and place of sale of the property to  
1525 be sold. The notice shall be posted in at least two ~~three~~ public  
1526 places in the county, ~~one of which shall be at the courthouse,~~  
1527 and the property shall be sold at public auction at the location  
1528 noted in the advertisement. Notice posted on the Internet  
1529 qualifies as one location. The property sold shall be present if  
1530 practical. If the sale is conducted electronically, a  
1531 description of the property and a photograph, when practical,  
1532 shall be available. At any time before the sale the owner or  
1533 claimant of the property may release the property by the payment  
1534 of the taxes, plus delinquent charges, interest, and costs, for  
1535 which the property was liable to be sold. ~~In all cases,~~  
1536 ~~immediate payment for the property shall be required.~~ In case  
1537 such a sale is made, the tax collector shall be entitled to the

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1538 same fees and charges as are allowed sheriffs upon execution  
1539 sales.

1540 Section 40. Section 197.432, Florida Statutes, is amended  
1541 to read:

1542 197.432 Sale of tax certificates for unpaid taxes.—

1543 (1) On the day and approximately at the time designated in  
1544 the notice of the sale, the tax collector shall commence the  
1545 sale of tax certificates on the real property ~~those lands~~ on  
1546 which taxes have not been paid. The tax collector, ~~and he or she~~  
1547 shall continue the sale from day to day until each certificate  
1548 is sold to pay the taxes, interest, costs, and charges on the  
1549 parcel described in the certificate. ~~In case there are no~~  
1550 ~~bidders, the certificate shall be issued to the county.~~ The tax  
1551 collector shall offer all certificates on the property lands ~~as~~  
1552 they are listed on the tax roll assessed. The tax collector may  
1553 conduct the sale of tax certificates for unpaid taxes pursuant  
1554 to this section by electronic means, which may allow for proxy  
1555 bidding. Such electronic means must comply with the procedures  
1556 provided in this chapter. A tax collector who chooses to conduct  
1557 such electronic sales may receive electronic deposits and  
1558 payments related to the tax certificate sale.

1559 (2) A lien created through the sale of a tax certificate  
1560 may not be enforced in any manner except as prescribed in this  
1561 chapter.

1562 (3) If the Delinquent real property taxes on a real  
1563 property and all interest, costs, and charges are paid before a  
1564 tax certificate is awarded to a buyer or struck to the county  
1565 the tax collector may not issue the tax certificate ~~of all~~  
1566 ~~governmental units due on a parcel of land in any one year shall~~

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1567 ~~be combined into one certificate. After a tax certificate is~~  
1568 ~~awarded to a buyer or struck to the county, the delinquent~~  
1569 ~~taxes, interest, costs, and charges are paid by the redemption~~  
1570 ~~of the tax certificate.~~

1571 (4) A tax certificate representing less than \$250 ~~\$100~~ in  
1572 delinquent taxes on property that has been granted a homestead  
1573 exemption for the year in which the delinquent taxes were  
1574 assessed may not be sold at public auction or by electronic sale  
1575 as provided in subsection (1) ~~(16)~~ but must ~~shall~~ be issued by  
1576 the tax collector to the county at the maximum rate of interest  
1577 allowed ~~by this chapter~~. The provisions of s. 197.4725 or s.  
1578 197.502(3) may ~~shall~~ not be invoked if ~~as long as~~ the homestead  
1579 exemption is granted to the person who received the homestead  
1580 exemption for the year in which the tax certificate was issued.  
1581 However, if ~~when~~ all such tax certificates and accrued interest  
1582 ~~thereon~~ represent an amount of \$250 ~~\$100~~ or more, the provisions  
1583 of s. 197.502(3) shall be invoked.

1584 (5) A tax certificate that has not been sold on property  
1585 for which a tax deed application is pending shall be struck to  
1586 the county.

1587 (6) ~~(5)~~ Each certificate shall be awarded ~~struck off~~ to the  
1588 person who will pay the taxes, interest, costs, and charges and  
1589 will demand the lowest rate of interest, not in excess of the  
1590 maximum rate of interest allowed by this chapter. The tax  
1591 collector shall accept bids in even increments and in fractional  
1592 interest rate bids of one-quarter of 1 percent only. Proxy  
1593 bidding is valid if authorized or accepted by the potential  
1594 buyer of the certificate. If multiple bidders offer the same  
1595 lowest rate of interest, the tax collector shall determine the

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1596 method of selecting the bidder to whom the certificate will be  
1597 awarded. Acceptable methods include the bid received first or  
1598 use of a random number generator. If a certificate is not  
1599 purchased there is no buyer, the certificate shall be struck  
1600 issued to the county at the maximum rate of interest allowed by  
1601 this chapter.

1602 (7)(6) The tax collector may shall require immediate  
1603 payment of a reasonable deposit from any person who wishes to  
1604 bid for a tax certificate. A person who fails or refuses to pay  
1605 any bid made by, or on behalf of, such person him or her is not  
1606 entitled to bid or have any other bid accepted or enforced  
1607 except as authorized by the tax collector until a new deposit of  
1608 100 percent of the amount of estimated purchases has been paid  
1609 to the tax collector. When tax certificates are ready for  
1610 issuance, The tax collector shall provide written or electronic  
1611 notice when certificates are notify each person to whom a  
1612 certificate was struck off that the certificate is ready for  
1613 issuance. and Payment must be made within 48 hours after from  
1614 the transmission of the electronic notice by the tax collector  
1615 or receipt of the written notice by the certificate buyer  
1616 mailing of such notice or, at the tax collector's discretion,  
1617 all or any portion of the deposit placed by the bidder may be  
1618 the deposit shall be forfeited and the bid canceled. In any  
1619 event, Payment must shall be made before the issuance delivery  
1620 of the certificate by the tax collector. If the tax collector  
1621 determines that payment has been requested in error, the tax  
1622 collector shall issue a refund within 15 business days after  
1623 such payment. Any refund issued after 15 business days shall be  
1624 issued with interest at the rate of 5 percent per annum.



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1625 ~~(8)(7) The form of the certificate shall be as prescribed~~  
1626 ~~by the department. Upon the cancellation of a any bid, the tax~~  
1627 ~~collector shall resell that certificate the following day or as~~  
1628 ~~soon thereafter as possible, provided the certificate is sold~~  
1629 ~~within 10 days after cancellation of such bid.~~

1630 (a) If the sale has not been adjourned, the tax collector  
1631 shall reoffer the certificate for sale.

1632 (b) If the sale has been adjourned, the tax collector shall  
1633 reoffer the certificate at a subsequent sale. Before the  
1634 subsequent sale, the parcels must be readvertised pursuant to s.  
1635 197.402(3).

1636 ~~(9)(8) The tax collector shall maintain records ~~make a list~~~~  
1637 ~~of all the certificates sold for taxes, showing the date of the~~  
1638 ~~sale, the number of each certificate, the name of the owner as~~  
1639 ~~returned, a description of the property ~~land~~ within the~~  
1640 ~~certificate, the name of the purchaser, the interest rate bid,~~  
1641 ~~and the amount for which sale was made. Such records may be~~  
1642 ~~maintained electronically and shall ~~This list shall be cited~~~~  
1643 ~~known as the "list of tax certificates sold." ~~The tax collector~~~~  
1644 ~~shall append to the list a certificate setting forth the fact~~  
1645 ~~that the sale was made in accordance with this chapter.~~

1646 ~~(10)(9) A certificate may not be sold on, and a ~~nor is any~~~~  
1647 ~~lien is not created in, property owned by any governmental unit~~  
1648 ~~the property of which has become subject to taxation due to~~  
1649 ~~lease of the property to a nongovernmental lessee. The~~  
1650 ~~delinquent taxes shall be enforced and collected in the manner~~  
1651 ~~provided in s. 196.199(8). However, the ad valorem real property~~  
1652 ~~taxes levied on a leasehold that is taxed as real property under~~  
1653 ~~s. 196.199(2)(b), and for which no rental payments are due under~~

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1654 the agreement that created the leasehold or for which payments  
1655 required under the original leasehold agreement have been waived  
1656 or prohibited by law before January 1, 1993, must be paid by the  
1657 lessee. If the taxes are unpaid, the delinquent taxes become a  
1658 lien on the leasehold and may be collected and enforced under  
1659 this chapter.

1660 ~~(11)-(10)~~ Any tax certificates that ~~issued pursuant to this~~  
1661 ~~section after January 1, 1977, which~~ are void due to an error of  
1662 the property appraiser, the tax collector, or the taxing or  
1663 levying authority ~~any other county official, or any municipal~~  
1664 ~~official~~ and ~~which~~ are subsequently canceled, or ~~which~~ are  
1665 corrected or amended, pursuant to this chapter or chapter 196,  
1666 ~~shall~~ earn interest at the rate of 8 percent per year, simple  
1667 interest, or the rate of interest bid at the tax certificate  
1668 sale, whichever is less, calculated monthly from the date the  
1669 certificate was purchased until the date the tax collector  
1670 issues the refund ~~is ordered~~. Refunds made on tax certificates  
1671 that are corrected or void shall be processed in accordance with  
1672 the procedure set forth in s. 197.182, except that the 4-year  
1673 time period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~  
1674 does not apply to or bar refunds resulting from correction or  
1675 cancellation of certificates and release of tax deeds as  
1676 authorized herein.

1677 ~~(12)-(11)~~ ~~When tax certificates are advertised for sale,~~ The  
1678 tax collector is ~~shall be~~ entitled to a commission of 5 percent  
1679 on the amount of the delinquent taxes and interest when a tax  
1680 certificate is sold ~~actual sale is made~~. The commission must be  
1681 included on the face value of the certificate. However, the tax  
1682 collector is ~~shall~~ not be entitled to a ~~any~~ commission for a

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1683 certificate that is struck ~~the sale of certificates made to the~~  
1684 county until the certificate is redeemed or purchased ~~commission~~  
1685 ~~is paid upon the redemption or sale of the tax certificates. If~~  
1686 ~~When~~ a tax deed is issued to the county, the tax collector may  
1687 ~~shall~~ not receive his or her commission ~~for the certificates~~  
1688 until ~~after~~ the property is sold and conveyed by the county.

1689 ~~(12) All tax certificates issued to the county shall be~~  
1690 ~~held by the tax collector of the county where the lands covered~~  
1691 ~~by the certificates are located.~~

1692 ~~(13) Delinquent taxes on real property may be paid after~~  
1693 ~~the date of delinquency but prior to the sale of a tax~~  
1694 ~~certificate by paying all costs, advertising charges, and~~  
1695 ~~interest.~~

1696 (13) ~~(14)~~ The holder of a tax certificate may not directly,  
1697 through an agent, or otherwise initiate contact with the owner  
1698 of property upon which he or she holds a tax certificate to  
1699 encourage or demand payment until 2 years after ~~have elapsed~~  
1700 ~~since~~ April 1 of the year of issuance of the tax certificate.

1701 (14) ~~(15)~~ Any holder of a tax certificate who, prior to the  
1702 date 2 years after April 1 of the year of issuance of the tax  
1703 certificate, initiates, or whose agent initiates, contact with  
1704 the property owner upon which he or she holds a certificate  
1705 encouraging or demanding payment may be barred by the tax  
1706 collector from bidding at a tax certificate sale. Unfair or  
1707 deceptive contact by the holder of a tax certificate to a  
1708 property owner to obtain payment is an unfair and deceptive  
1709 trade practice, as referenced in s. 501.204(1), regardless of  
1710 whether the tax certificate is redeemed. Such unfair or  
1711 deceptive contact is actionable under ss. 501.2075-501.211. If

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1712 the property owner later redeems the certificate in reliance on  
1713 the deceptive or unfair practice, the unfair or deceptive  
1714 contact is actionable under applicable laws prohibiting fraud.

1715 ~~(16) The county tax collector may conduct the sale of tax~~  
1716 ~~certificates for unpaid taxes pursuant to this section by~~  
1717 ~~electronic means. Such electronic sales shall comply with the~~  
1718 ~~procedures provided in this chapter. The tax collector shall~~  
1719 ~~provide access to such electronic sale by computer terminals~~  
1720 ~~open to the public at a designated location. A tax collector who~~  
1721 ~~chooses to conduct such electronic sales may receive electronic~~  
1722 ~~deposits and payments related to the tax certificate sale.~~

1723 Section 41. Section 197.4325, Florida Statutes, is amended  
1724 to read:

1725 197.4325 Procedure when ~~checks received for~~ payment of  
1726 taxes or tax certificates is are dishonored.-

1727 (1)~~(a)~~ Within 10 days after a payment for taxes ~~check~~  
1728 received by the tax collector ~~for payment of taxes~~ is  
1729 dishonored, the tax collector shall notify the payor ~~maker of~~  
1730 ~~the check~~ that the payment ~~check~~ has been dishonored. If the  
1731 official receipt is canceled for nonpayment, the tax collector  
1732 shall ~~cancel the official receipt issued for the dishonored~~  
1733 ~~check and shall~~ make an entry on the tax roll that the receipt  
1734 was canceled because of a dishonored payment ~~check~~. ~~Where~~  
1735 ~~practicable,~~ The tax collector may ~~shall~~ make a reasonable  
1736 effort to collect the moneys due before canceling the receipt.

1737 ~~(b) The tax collector shall retain a copy of the canceled~~  
1738 ~~tax receipt and the dishonored check for the period of time~~  
1739 ~~required by law.~~

1740 (2)~~(a)~~ If ~~When~~ a payment ~~check~~ received by the tax

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1741 collector for the purchase of a tax certificate is dishonored  
1742 and: ~~the certificate has not been delivered to the bidder, the~~  
1743 ~~tax collector shall retain the deposit and resell the tax~~  
1744 ~~certificate. If the certificate has been delivered to the~~  
1745 ~~bidder, the tax collector shall notify the department, and, upon~~  
1746 ~~approval by the department, the certificate shall be canceled~~  
1747 ~~and resold.~~

1748 ~~(b) When a bidder's deposit is forfeited, the tax collector~~  
1749 ~~shall retain the deposit and resell the tax certificate.~~

1750 (a)1. ~~If~~ The tax certificate sale has been adjourned, the  
1751 tax collector shall readvertise the tax certificate to be  
1752 resold. If ~~When~~ the bidder's deposit is forfeited and the  
1753 certificate is readvertised, the deposit shall be used to pay  
1754 the advertising fees before other costs or charges are imposed.  
1755 Any portion of the bidder's forfeit deposit that remains after  
1756 advertising and other costs or charges have been paid shall be  
1757 deposited by the tax collector into his or her official office  
1758 account. If the tax collector fails to require a deposit and tax  
1759 certificates are resold, the advertising charges required for  
1760 the second sale may ~~shall~~ not be added to the face value of the  
1761 tax certificate.

1762 (b)2. ~~If~~ The tax certificate sale has not been adjourned,  
1763 the tax collector shall cancel the previous bid pursuant to s.  
1764 197.432(8)(a) and reoffer the certificate for sale ~~add the~~  
1765 ~~certificates to be resold to the sale list and continue the sale~~  
1766 ~~until all tax certificates are sold.~~

1767 Section 42. Subsection (2) of section 197.442, Florida  
1768 Statutes, is amended to read:

1769 197.442 Tax collector not to sell certificates on land on

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1770 which taxes have been paid; penalty.—

1771 (2) The office of the tax collector shall be responsible ~~to~~  
 1772 ~~the publisher~~ for costs of advertising property lands on which  
 1773 the taxes have been paid, and the office of the property  
 1774 appraiser shall be responsible ~~to the publisher~~ for the costs of  
 1775 advertising property lands doubly assessed or assessed in error.

1776 Section 43. Section 197.443, Florida Statutes, is amended  
 1777 to read:

1778 197.443 Cancellation of ~~void~~ tax certificates; correction  
 1779 of tax certificates; ~~procedure~~.—

1780 (1) The tax collector shall forward a certificate of error  
 1781 to the department and enter a memorandum of error upon the list  
 1782 of certificates sold for taxes if ~~When a tax certificate on~~  
 1783 ~~lands has been sold for unpaid taxes and:~~

1784 (a) The tax certificate evidencing the sale is void because  
 1785 the taxes on the property lands have been paid;

1786 (b) The property was ~~lands were~~ not subject to taxation at  
 1787 the time of the assessment on which they were sold;

1788 (c) The description of the property in the tax certificate  
 1789 is void or has been corrected or amended;

1790 (d) An error of commission or omission has occurred which  
 1791 invalidates the sale;

1792 (e) The circuit court has voided the tax certificate by a  
 1793 suit to cancel the tax certificate by the holder;

1794 (f) The tax certificate is void for any other reason; or

1795 (g) An error in assessed value has occurred for which the  
 1796 tax certificate may be corrected. 7

1797  
 1798 ~~the tax collector shall forward a certificate of such error to~~

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1799 ~~the department and enter upon the list of certificates sold for~~  
1800 ~~taxes a memorandum of such error.~~

1801 (2) The department, upon receipt of the such certificate of  
1802 error, if satisfied of the correctness of the certificate ~~of~~  
1803 ~~error~~ or upon receipt of a court order, shall notify the tax  
1804 collector, who shall cancel or correct the certificate. A tax  
1805 certificate correction or cancellation that has been ordered by  
1806 a court or requested by the tax certificateholder and that does  
1807 not result from a change made in the assessed value on a tax  
1808 roll certified to the tax collector shall be made by the tax  
1809 collector without order from the department.

1810 (3)~~(2)~~ The holder of a tax certificate who pays, redeems,  
1811 or causes to be corrected or to be canceled and surrendered by  
1812 any other tax certificates, or who pays any subsequent and  
1813 omitted taxes or costs, in connection with the foreclosure of a  
1814 tax certificate or tax deed that is, ~~and when such other~~  
1815 ~~certificates or such subsequent and omitted taxes are void or~~  
1816 ~~corrected for any reason, the person paying, redeeming, or~~  
1817 ~~causing to be corrected or to be canceled and surrendered the~~  
1818 ~~other tax certificates or paying the other subsequent and~~  
1819 ~~omitted taxes~~ is entitled to a refund ~~obtain the return~~ of the  
1820 amount paid together with interest calculated monthly from the  
1821 date of payment through the day of issuance of the refund at the  
1822 rate specified in s. 197.432(11) therefor.

1823 (a) The county officer or taxing or levying authority that,  
1824 ~~as the case may be, which~~ causes an error that results in the  
1825 voiding issuance of a ~~void~~ tax certificate shall be charged for  
1826 the costs of advertising incurred in the sale of a new ~~the~~ tax  
1827 certificate.

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1828 (b) If ~~When~~ the owner of a tax certificate requests that  
1829 the certificate be canceled for any reason, or that the amount  
1830 of the certificate be amended as a result of payments received  
1831 due to an intervening bankruptcy or receivership, but does not  
1832 seek a refund, the tax collector shall cancel or amend the tax  
1833 certificate and a refund shall not be processed. The tax  
1834 collector shall require the owner of the tax certificate to  
1835 execute a written statement that he or she is the holder of the  
1836 tax certificate, that he or she wishes the certificate to be  
1837 canceled or amended, and that a refund is not expected and is  
1838 not to be made.

1839 ~~(4)~~ (3) ~~If~~ ~~When~~ the tax certificate or a tax deed based upon  
1840 the certificate is held by an individual, the collector shall ~~at~~  
1841 ~~once~~ notify the original purchaser of the certificate or tax  
1842 deed or the subsequent holder ~~thereof,~~ if known, that upon the  
1843 voluntary surrender of the certificate or deed of release of any  
1844 ~~his or her~~ rights under the tax deed, a refund will be made of  
1845 the amount received by the governmental units for the  
1846 certificate or deed, plus \$1 for the deed of release.

1847 ~~(5)~~ (4) The refund shall be made in accordance with the  
1848 procedure set forth in s. 197.182, except that the 4-year time  
1849 period provided for in s. 197.182(1)(e) ~~s. 197.182(1)(e)~~ does  
1850 not apply to or bar refunds resulting from correction or  
1851 cancellation of certificates and release of tax deeds as  
1852 authorized in this section ~~herein~~.

1853 Section 44. Section 197.462, Florida Statutes, is amended  
1854 to read:

1855 197.462 Transfer of tax certificates held by individuals.—

1856 (1) All tax certificates issued to an individual may be



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1857 transferred ~~by endorsement~~ at any time before they are redeemed  
1858 or a tax deed is executed ~~thereunder~~.

1859 ~~(2) The official endorsement of a tax certificate by the~~  
1860 ~~tax collector with the date and the amount received and its~~  
1861 ~~entry on the record of tax certificates sold shall be sufficient~~  
1862 ~~evidence of the assignment of it.~~

1863 (2)~~(3)~~ The tax collector shall record the transfer on the  
1864 record of tax certificates sold.

1865 (3)~~(4)~~ The tax collector shall receive \$2.25 as a service  
1866 charge for each transfer endorsement.

1867 Section 45. Section 197.472, Florida Statutes, is amended  
1868 to read:

1869 197.472 Redemption of tax certificates.—

1870 (1) Any person may redeem a tax certificate ~~or purchase a~~  
1871 ~~county-held certificate~~ at any time after the certificate is  
1872 issued and before a tax deed is issued or the property is placed  
1873 on the list of lands available for sale. The person redeeming ~~or~~  
1874 ~~purchasing~~ a tax certificate shall pay ~~to~~ the tax collector ~~in~~  
1875 ~~the county where the land is situated~~ the face amount plus all  
1876 interest, costs, and charges. ~~of the certificate or the part~~  
1877 ~~thereof that the part or interest purchased or redeemed bears to~~  
1878 ~~the whole. Upon purchase or redemption being made, the person~~  
1879 ~~shall pay all taxes, interest, costs, charges, and omitted~~  
1880 ~~taxes, if any, as provided by law upon the part or parts of the~~  
1881 ~~certificate so purchased or redeemed.~~

1882 (2) When a tax certificate is redeemed and the interest  
1883 earned on the tax certificate is less than 5 percent of the face  
1884 amount of the certificate, a mandatory minimum interest charge  
1885 of an absolute 5 percent shall be levied upon the face value of

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1886 the tax certificate. The person redeeming the tax certificate  
1887 shall pay the interest rate due on the certificate or the 5  
1888 percent ~~5-percent~~ mandatory minimum interest charge, whichever  
1889 is greater. This subsection applies to all county-held tax  
1890 certificates and all individual tax certificates except those  
1891 with an interest rate bid of zero percent.

1892 (3) After an application for a tax deed is filed but before  
1893 a tax deed is issued, a person who wishes to redeem the tax  
1894 certificates issued against a property must pay all principle,  
1895 fees, and interest that would constitute the minimum bid under  
1896 s. 197.542 were the tax deed sale held the date of redemption.

1897 (4)~~(3)~~ The tax collector shall receive a fee of \$6.25 for  
1898 each tax certificate ~~purchased or~~ redeemed.

1899 (5)~~(4)~~ ~~When only~~ A portion of a certificate may be ~~is being~~  
1900 redeemed only if or purchased and such portion can be  
1901 ascertained by legal description and the portion to be redeemed  
1902 is evidenced by a contract for sale or recorded deed. The tax  
1903 collector shall make a written request for apportionment to the  
1904 property appraiser and~~;~~ within 15 days ~~after such request~~, the  
1905 property appraiser shall furnish the tax collector a certificate  
1906 apportioning the value to that portion sought to be redeemed and  
1907 to the remaining land covered by the certificate.

1908 ~~(5) When a tax certificate is purchased or redeemed, the~~  
1909 ~~tax collector shall give to the person a receipt and certificate~~  
1910 ~~showing the amount paid for the purchase or redemption, a~~  
1911 ~~description of the land, and the date, number, and amount of the~~  
1912 ~~certificate, certificates, or part of certificate which is~~  
1913 ~~purchased or redeemed, which shall be in the form prescribed by~~  
1914 ~~the department. If a tax certificate is redeemed in full, the~~

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1915 ~~certificate shall be surrendered to the tax collector by the~~  
1916 ~~original purchaser and canceled by the tax collector. If only a~~  
1917 ~~part is purchased or redeemed, the portion and description of~~  
1918 ~~land, with date of purchase or redemption, shall be endorsed on~~  
1919 ~~the certificate by the tax collector. The certificate shall be~~  
1920 ~~retained by the owner, or the tax collector if the certificate~~  
1921 ~~is a county held certificate, subject to the endorsement. The~~  
1922 ~~purchase or redemption shall be entered by the tax collector on~~  
1923 ~~the record of tax certificates sold.~~

1924       (6) After ~~When~~ a tax certificate is ~~has been~~ purchased or  
1925 redeemed, the tax collector shall pay to the owner of the tax  
1926 certificate the amount received by the tax collector less the  
1927 redemption fee within 15 business days after the date of receipt  
1928 of the redemption. If the payment to the tax certificate owner  
1929 is not issued within 15 business days, the tax collector shall  
1930 pay interest at the rate of 5 percent per annum to the  
1931 certificate owner service charges. Along with the payment, the  
1932 tax collector shall identify the certificates redeemed and the  
1933 amount paid for each certificate. However, if the tax collector  
1934 pays the certificateholder electronically, the certificates  
1935 redeemed and the amounts paid for each certificate shall be  
1936 provided electronically by facsimile or electronic mail within  
1937 24 hours after payment.

1938       (7) Nothing in this section shall be deemed to deny any  
1939 person the right to ~~purchase or~~ redeem any outstanding tax  
1940 certificate in accordance with the law ~~in force when it was~~  
1941 ~~issued. However, the provisions of s. 197.573 relating to~~  
1942 ~~survival of restrictions and covenants after the issuance of a~~  
1943 ~~tax deed are not repealed by this chapter and apply regardless~~

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1944 ~~of the manner in which the tax deed was issued.~~

1945 (8) The provisions of subsection (5) ~~(4)~~ do not apply to  
1946 collections relating to fee timeshare real property made  
1947 pursuant to ~~the provisions of~~ s. 192.037.

1948 Section 46. Section 197.4725, Florida Statutes, is created  
1949 to read:

1950 197.4725 Purchase of county-held tax certificates.-

1951 (1) Any person may purchase a county-held tax certificate  
1952 at any time after the tax certificate is issued and before a tax  
1953 deed application is made. The person purchasing a county-held  
1954 tax certificate shall pay to the tax collector the face amount  
1955 plus all interest, costs, and charges or, subject to s.  
1956 197.472(4), the part described in the tax certificate.

1957 (2) If a county-held tax certificate is purchased, the  
1958 interest earned shall be calculated at 1.5 percent per month, or  
1959 a fraction thereof, to the date of purchase.

1960 (3) The tax collector shall receive a fee of \$6.25 for each  
1961 county-held tax certificate purchased.

1962 (4) This section does not apply to collections relating to  
1963 fee timeshare real property made pursuant to s. 192.037.

1964 (5) The tax collector may use electronic means to make  
1965 known county-held tax certificates that are available for  
1966 purchase and to complete the purchase. The tax collector may  
1967 charge a reasonable fee for costs incurred in providing such  
1968 electronic services.

1969 (6) The purchaser of a county-held tax certificate shall be  
1970 issued a new tax certificate with a face value that includes all  
1971 sums paid to acquire the certificate from the county, including  
1972 accrued interest and charges paid under to this section. The

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1973 date the county-held certificate was issued shall be the date  
1974 used to determine the date on which an application for tax deed  
1975 may be made. The date that the new certificate is purchased is  
1976 the date that must be used to calculate the interest or minimum  
1977 charge due if the certificate is redeemed.

1978 Section 47. Section 197.473, Florida Statutes, is amended  
1979 to read:

1980 197.473 Disposition of unclaimed redemption moneys.-

1981 ~~(1) After~~ Money paid to the tax collector for the  
1982 redemption of a tax certificate or a tax deed application that  
1983 ~~certificates has been held for 90 days, which money is payable~~  
1984 to the holder of a redeemed tax certificate but for which no  
1985 claim has been made, or which fails to be presented for payment,  
1986 is considered unclaimed as defined in s. 717.113 and shall be  
1987 remitted to the state pursuant to s. 717.117, ~~on the first day~~  
1988 ~~of the following quarter the tax collector shall remit such~~  
1989 ~~unclaimed moneys to the board of county commissioners, less the~~  
1990 ~~sum of \$5 on each \$100 or fraction thereof which shall be~~  
1991 ~~retained by the tax collector as service charges.~~

1992 ~~(2) Two years after the date the unclaimed redemption~~  
1993 ~~moneys were remitted to the board of county commissioners, all~~  
1994 ~~claims to such moneys are forever barred, and such moneys become~~  
1995 ~~the property of the county.~~

1996 Section 48. Section 197.482, Florida Statutes, is amended  
1997 to read:

1998 197.482 Expiration Limitation ~~Limitation upon lien~~ of tax  
1999 certificate.-

2000 ~~(1) Seven~~ After the expiration of 7 years after from the  
2001 date of issuance of a tax certificate, which is the date of the

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2002 first day of the tax certificate sale as advertised under s.  
2003 197.432, ~~of a tax certificate,~~ if a tax deed has not been  
2004 applied for ~~on the property covered by the certificate,~~ and no  
2005 other administrative or legal proceeding, including a  
2006 bankruptcy, has existed of record, the tax certificate is null  
2007 and void, ~~and the tax collector shall~~ be canceled. The tax  
2008 collector shall note ~~cancel the tax certificate,~~ noting the date  
2009 of the cancellation ~~of the tax certificate~~ upon all appropriate  
2010 records in his or her office. ~~The tax collector shall complete~~  
2011 ~~the cancellation by entering opposite the record of the 7-year-~~  
2012 ~~old tax certificate a notation in substantially the following~~  
2013 ~~form: "Canceled by Act of 1973 Florida Legislature." All~~  
2014 ~~certificates outstanding July 1, 1973, shall have a life of 20~~  
2015 ~~years from the date of issue.~~ This subsection does not apply to  
2016 deferred payment tax certificates.

2017 ~~(2) The provisions and limitations herein prescribed for~~  
2018 ~~tax certificates do not apply to tax certificates which were~~  
2019 ~~sold under the provisions of chapter 18296, Laws of Florida,~~  
2020 ~~1937, commonly known as the "Murphy Act."~~

2021 Section 49. Section 197.492, Florida Statutes, is amended  
2022 to read:

2023 197.492 Errors and insolvencies report list.—On or before  
2024 the 60th day after the tax certificate sale is adjourned, the  
2025 tax collector shall certify ~~make out a report~~ to the board of  
2026 county commissioners a report separately showing the discounts,  
2027 errors, double assessments, and insolvencies relating to tax  
2028 collections for which credit is to be given, including in every  
2029 case except discounts, the names of the parties on whose account  
2030 the credit is to be allowed. The report may be submitted in an

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2031 electronic format. ~~The board of county commissioners, upon~~  
2032 ~~receiving the report, shall examine it; make such investigations~~  
2033 ~~as may be necessary; and, if the board discovers that the tax~~  
2034 ~~collector has taken credit as an insolvent item any personal~~  
2035 ~~property tax due by a solvent taxpayer, charge the amount of~~  
2036 ~~taxes represented by such item to the tax collector and not~~  
2037 ~~approve the report until the tax collector strikes such item~~  
2038 ~~from the record.~~

2039 Section 50. Section 197.502, Florida Statutes, is amended  
2040 to read:

2041 197.502 Application for obtaining tax deed by holder of tax  
2042 sale certificate; fees.—

2043 (1) The holder of a any tax certificate, other than the  
2044 county, at any time after 2 years have elapsed since April 1 of  
2045 the year of issuance of the tax certificate and before the  
2046 cancellation ~~expiration~~ of the certificate ~~7 years from the date~~  
2047 ~~of issuance,~~ may file the certificate and an application for a  
2048 tax deed with the tax collector of the county where the property  
2049 ~~lands~~ described in the certificate is ~~are~~ located. ~~The~~  
2050 ~~application may be made on the entire parcel of property or any~~  
2051 ~~part thereof which is capable of being readily separated from~~  
2052 ~~the whole.~~ The tax collector may charge ~~shall be allowed~~ a tax  
2053 deed application fee of \$75, plus reimbursement for any fee  
2054 charged to the tax collector by a vendor for providing an  
2055 electronic tax deed application program or service.

2056 (2) A certificateholder, other than the county, may notify  
2057 the tax collector at any time of the certificateholder's intent  
2058 to make application for tax deed. However, if the tax deed  
2059 application will be filed within the month of the earliest date

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2060 allowed pursuant to subsection (1), the certificateholder must  
2061 provide the tax collector with a notice of intent to make  
2062 application no later than 30 days before the date of  
2063 application. The tax collector shall notify the  
2064 certificateholder of the total amount due or the estimated  
2065 amount due, which must include the amount due for redemption or  
2066 purchase of all other outstanding tax certificates, plus  
2067 interest; any omitted taxes, plus interest; any delinquent  
2068 taxes, plus interest; any costs of an electronic tax deed sale;  
2069 and current taxes, if due, which cover the land. The tax  
2070 collector shall provide this notice at the earliest possible  
2071 date but no later than 30 days following the tax collector's  
2072 receipt of the certificateholder's notice of intent to make  
2073 application. The certificateholder shall pay the total amount  
2074 due or the estimated amount due at the time of application. If  
2075 the tax collector estimates the costs to redeem the outstanding  
2076 certificates, the tax collector must provide a final statement  
2077 of the costs within 60 days after receipt of the application.  
2078 The applicant shall pay any additional amounts due within 10  
2079 days after receipt of a final statement. The tax collector shall  
2080 refund any overpayments with interest at the rate of 5 percent  
2081 per annum compounded annually within 10 days after providing the  
2082 final statement. Any certificateholder, other than the county,  
2083 who makes application for a tax deed shall pay the tax collector  
2084 at the time of application all amounts required for redemption  
2085 or purchase of all other outstanding tax certificates, plus  
2086 interest, any omitted taxes, plus interest, any delinquent  
2087 taxes, plus interest, and current taxes, if due, covering the  
2088 land.



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2089 (3) The county in which ~~where~~ the property lands described  
2090 in the certificate is ~~are~~ located shall apply ~~make application~~  
2091 for a tax deed on all county-held certificates on property  
2092 valued at \$5,000 or more on the property appraiser's most recent  
2093 assessment roll, except deferred payment tax certificates, and  
2094 may apply for tax deeds ~~make application~~ on those certificates  
2095 on property valued at less than \$5,000 on the property  
2096 appraiser's most recent assessment roll. ~~The~~ Such application  
2097 shall be made 2 years after April 1 of the year of issuance of  
2098 the certificates or as soon thereafter as is reasonable. Upon  
2099 application ~~for a tax deed~~, the county shall deposit with the  
2100 tax collector all applicable costs and fees, but may ~~shall~~ not  
2101 deposit any money to cover the redemption of other outstanding  
2102 certificates covering the property land. The tax collector may  
2103 charge a tax deed application fee of \$75, plus reimbursement for  
2104 any fee charged to the tax collector by a vendor for providing  
2105 an electronic tax deed application program or service.

2106 (4) The tax collector shall deliver to the clerk of the  
2107 circuit court a statement that payment has been made for all  
2108 outstanding certificates or, if the certificate is held by the  
2109 county, that all appropriate fees have been deposited, and  
2110 stating that the following persons are to be notified prior to  
2111 the sale of the property:

2112 (a) Any legal titleholder of record if the address of the  
2113 owner appears on the record of conveyance of the property lands  
2114 to the owner. However, if the legal titleholder of record is the  
2115 same as the person to whom the property was assessed on the tax  
2116 roll for the year in which the property was last assessed, then  
2117 the notice may ~~only~~ be mailed to the address of the legal

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2118 titleholder as it appears on the latest assessment roll.

2119 (b) Any lienholder of record who has recorded a lien  
2120 against the property described in the tax certificate if an  
2121 address appears on the recorded lien.

2122 (c) Any mortgagee of record if an address appears on the  
2123 recorded mortgage.

2124 (d) Any vendee of a recorded contract for deed if an  
2125 address appears on the recorded contract or, if the contract is  
2126 not recorded, any vendee who has applied to receive notice  
2127 pursuant to s. 197.344(1)(c).

2128 (e) Any other lienholder who has applied to the tax  
2129 collector to receive notice if an address is supplied to the  
2130 collector ~~by such lienholder~~.

2131 (f) Any person to whom the property was assessed on the tax  
2132 roll for the year in which the property was last assessed.

2133 (g) Any lienholder of record who has recorded a lien  
2134 against a mobile home located on the property described in the  
2135 tax certificate if an address appears on the recorded lien and  
2136 if the lien is recorded with the clerk of the circuit court in  
2137 the county where the mobile home is located.

2138 (h) Any legal titleholder of record of property that is  
2139 contiguous to the property described in the tax certificate, if  
2140 ~~when~~ the property described is ~~either~~ submerged land or common  
2141 elements of a subdivision, if the address of the titleholder of  
2142 contiguous property appears on the record of conveyance of the  
2143 property ~~land~~ to the ~~that~~ legal titleholder. However, if the  
2144 legal titleholder of property contiguous to the property  
2145 ~~described in the tax certificate~~ is the same as the person to  
2146 whom the property described in the tax certificate was assessed

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2147 on the tax roll for the year in which the property was last  
2148 assessed, the notice may be mailed ~~only~~ to the address of the  
2149 legal titleholder as it appears on the latest assessment roll.  
2150 As used in this chapter, the term "contiguous" means touching,  
2151 meeting, or joining at the surface or border, other than at a  
2152 corner or a single point, and not separated by submerged lands.  
2153 Submerged lands lying below the ordinary high-water mark which  
2154 are sovereignty lands are not part of the upland contiguous  
2155 property for purposes of notification.

2156

2157 The statement must be signed by the tax collector or the tax  
2158 collector's designee, ~~with the tax collector's seal affixed~~. The  
2159 tax collector may purchase a reasonable bond for errors and  
2160 omissions of his or her office in making such statement. The  
2161 search of the official records must be made by a direct and  
2162 inverse search. "Direct" means the index in straight and  
2163 continuous alphabetic order by grantor, and "inverse" means the  
2164 index in straight and continuous alphabetic order by grantee.

2165 (5) (a) The tax collector may contract with a title company  
2166 or an abstract company ~~at a reasonable fee~~ to provide the  
2167 minimum information required in subsection (4), consistent with  
2168 rules adopted by the department. If additional information is  
2169 required, the tax collector must make a written request to the  
2170 title or abstract company stating the additional requirements.  
2171 The tax collector may select any title or abstract company,  
2172 regardless of its location, as long as the fee is reasonable,  
2173 the minimum information is submitted, and the title or abstract  
2174 company is authorized to do business in this state. The tax  
2175 collector may advertise and accept bids for the title or

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2176 abstract company if he or she considers it appropriate to do so.

2177 1. The ownership and encumbrance report must include the ~~be~~  
2178 ~~printed or typed on stationery or other paper showing a~~  
2179 letterhead of the person, firm, or company that makes the  
2180 search, and the signature of the individual ~~person~~ who makes the  
2181 search or of an officer of the firm ~~must be attached~~. The tax  
2182 collector is not liable for payment to the firm unless these  
2183 requirements are met. The report may be submitted to the tax  
2184 collector in an electronic format.

2185 2. The tax collector may not accept or pay for any title  
2186 search or abstract if ~~no~~ financial responsibility is not assumed  
2187 for the search. However, reasonable restrictions as to the  
2188 liability or responsibility of the title or abstract company are  
2189 acceptable. Notwithstanding s. 627.7843(3), the tax collector  
2190 may contract for higher maximum liability limits.

2191 3. In order to establish uniform prices for ownership and  
2192 encumbrance reports within the county, the tax collector must  
2193 ~~shall~~ ensure that the contract for ownership and encumbrance  
2194 reports include all requests for title searches or abstracts for  
2195 a given period of time.

2196 (b) Any fee paid for a ~~any~~ title search or abstract must be  
2197 collected at the time of application under subsection (1), and  
2198 the amount of the fee must be added to the opening bid.

2199 (c) The clerk shall advertise and administer the sale and  
2200 receive such fees for the issuance of the deed and sale of the  
2201 property as ~~are~~ provided in s. 28.24.

2202 (6) ~~(a)~~ The opening bid:

2203 (a) On county-held certificates ~~on nonhomestead property~~  
2204 shall be the sum of the value of all outstanding certificates

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2205 against the property land, plus omitted years' taxes, delinquent  
2206 taxes, interest, and all costs and fees paid by the county.

2207 (b) ~~The opening bid~~ On an individual certificate ~~on~~  
2208 ~~nonhomestead property shall include~~, in addition to the amount  
2209 of money paid to the tax collector by the certificateholder at  
2210 the time of application, must include the amount required to  
2211 redeem the applicant's tax certificate and all other costs and  
2212 fees paid by the applicant, plus all tax certificates that were  
2213 sold subsequent to the filing of the tax deed application and  
2214 omitted taxes, if any.

2215 (c) ~~The opening bid on property assessed on the latest tax~~  
2216 ~~roll as homestead property shall include, in addition to the~~  
2217 ~~amount of money required for an opening bid on nonhomestead~~  
2218 ~~property, an amount equal to one-half of the latest assessed~~  
2219 ~~value of the homestead. Payment of one-half of the assessed~~  
2220 ~~value of the homestead property shall not be required if the tax~~  
2221 ~~certificate to which the application relates was sold prior to~~  
2222 ~~January 1, 1982.~~

2223 (7) On county-held certificates for which there are no  
2224 bidders at the public sale, the clerk shall enter the land on a  
2225 list entitled "lands available for taxes" and shall immediately  
2226 notify the county commission and all other persons holding  
2227 certificates against the property land that the property land is  
2228 available. During the first 90 days after the property land is  
2229 placed on the list ~~of lands available for taxes~~, the county may  
2230 purchase the land for the opening bid or may waive its rights to  
2231 purchase the property. Thereafter, any person, the county, or  
2232 any other governmental unit may purchase the property land from  
2233 the clerk, without further notice or advertising, for the

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2234 opening bid, except that if ~~when~~ the county or other  
2235 governmental unit is the purchaser for its own use, the board of  
2236 county commissioners may cancel omitted years' taxes, as  
2237 provided under s. 197.447. If the county does not elect to  
2238 purchase the property land, the county must notify each legal  
2239 titleholder of property contiguous to the property land  
2240 available for taxes, as provided in paragraph (4) (h), before  
2241 expiration of the 90-day period. Interest on the opening bid  
2242 continues to accrue through the month of sale as prescribed by  
2243 s. 197.542.

2244 (8) Taxes may ~~shall~~ not be extended against parcels listed  
2245 as lands available for taxes, but in each year the taxes that  
2246 would have been due shall be treated as omitted years and added  
2247 to the required minimum bid. If any tax certificates exist or if  
2248 an application for a tax deed by a person other than the county  
2249 is not filed within 7 ~~Three~~ years after the day the land was  
2250 offered for public sale, the land shall escheat to the county in  
2251 which it is located, free and clear. If the property was placed  
2252 on the list of lands available for taxes as a result of a tax  
2253 deed application filed by the county and a tax certificate,  
2254 owned by a person other than the county, does not exist on the  
2255 property, the property shall escheat 3 years after the day the  
2256 property was offered for private sale, free and clear. All tax  
2257 certificates, accrued taxes, and liens of any nature against the  
2258 property shall be deemed canceled as a matter of law and of no  
2259 further legal force and effect, and the clerk shall execute an  
2260 escheatment tax deed vesting title in the board of county  
2261 commissioners of the county in which the land is located.

2262 (a) When a property escheats to the county under this

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2263 subsection, the county is not subject to any liability imposed  
2264 by chapter 376 or chapter 403 for preexisting soil or  
2265 groundwater contamination due solely to its ownership. However,  
2266 this subsection does not affect the rights or liabilities of any  
2267 past or future owners of the escheated property and does not  
2268 affect the liability of any governmental entity for the results  
2269 of its actions that create or exacerbate a pollution source.

2270 (b) The county and the Department of Environmental  
2271 Protection may enter into a written agreement for the  
2272 performance, funding, and reimbursement of the investigative and  
2273 remedial acts necessary for a property that escheats to the  
2274 county.

2275 (9) Consolidated applications on more than one tax  
2276 certificate are allowed, but a separate statement shall be  
2277 issued pursuant to subsection (4), and a separate tax deed shall  
2278 be issued pursuant to s. 197.552, for each parcel of property  
2279 shown on the tax certificate.

2280 (10) Any fees collected pursuant to this section shall be  
2281 refunded to the certificateholder in the event that the tax deed  
2282 sale is canceled for any reason.

2283 (11) For any property acquired under this section by the  
2284 county for the express purpose of providing infill housing, the  
2285 board of county commissioners may, in accordance with s.  
2286 197.447, cancel county-held tax certificates and omitted years'  
2287 taxes on such properties. Furthermore, the county may not  
2288 transfer a property acquired under this section specifically for  
2289 infill housing back to a taxpayer who failed to pay the  
2290 delinquent taxes or charges that led to the issuance of the tax  
2291 certificate or lien. For purposes of this subsection only, the

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2292 term "taxpayer" includes the taxpayer's family or any entity in  
2293 which the taxpayer or taxpayer's family has any interest.

2294 Section 51. Section 197.542, Florida Statutes, is amended  
2295 to read:

2296 197.542 Sale at public auction.—

2297 (1) Real property ~~The lands~~ advertised for sale to the  
2298 highest bidder as a result of an application filed under s.  
2299 197.502 shall be sold at public auction by the clerk of the  
2300 circuit court, or his or her deputy, of the county where the  
2301 property is ~~lands are~~ located on the date, at the time, and at  
2302 the location as set forth in the published notice, which must  
2303 ~~shall~~ be during the regular hours the clerk's office is open. ~~At~~  
2304 ~~the time and place, the clerk shall read the notice of sale and~~  
2305 ~~shall offer the lands described in the notice for sale to the~~  
2306 ~~highest bidder for cash at public outcry.~~ The amount required to  
2307 redeem the tax certificate, plus the amounts paid by the holder  
2308 to the clerk ~~of the circuit court~~ in charges for costs of sale,  
2309 redemption of other tax certificates on the same property lands,  
2310 and all other costs to the applicant for tax deed, plus interest  
2311 ~~thereon~~ at the rate of 1.5 percent per month for the period  
2312 running from the month after the date of application for the  
2313 deed through the month of sale and costs incurred for the  
2314 service of notice provided for in s. 197.522(2), shall be  
2315 ~~considered~~ the bid of the certificateholder for the property. If  
2316 tax certificates exist or if delinquent taxes accrued subsequent  
2317 to the filing of the tax deed application, the amount required  
2318 to redeem such tax certificates or pay such delinquent taxes  
2319 shall be included in the minimum bid. ~~However, if the land to be~~  
2320 ~~sold is assessed on the latest tax roll as homestead property,~~



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2321 ~~the bid of the certificateholder shall be increased to include~~  
2322 ~~an amount equal to one-half of the assessed value of the~~  
2323 ~~homestead property as required by s. 197.502.~~ If there are no  
2324 higher bids, the property land shall be struck off and sold to  
2325 the certificateholder, who shall ~~forthwith~~ pay to the clerk any  
2326 amounts included in the minimum bid, the documentary stamp tax,  
2327 and recording fees due. Upon payment, ~~and~~ a tax deed shall  
2328 ~~thereupon~~ be issued and recorded by the clerk. The tax deed  
2329 applicant shall have the option of placing the property on the  
2330 list of lands available for taxes in lieu of paying any  
2331 additional sums due as a result of the increased minimum bid,  
2332 documentary stamps, or recording fees.

2333 (2) ~~If there are other bids,~~ The certificateholder has  
2334 ~~shall have~~ the right to bid as others present may bid, and the  
2335 property shall be struck off and sold to the highest bidder. The  
2336 high bidder shall post with the clerk a nonrefundable ~~cash~~  
2337 deposit of 5 percent of the bid ~~\$200~~ at the time of the sale, to  
2338 be applied to the sale price at the time of full payment. Notice  
2339 of the ~~this~~ deposit requirement must ~~shall~~ be posted at the  
2340 auction site, and the clerk may require ~~that~~ bidders to show  
2341 their willingness and ability to post the ~~cost~~ deposit. If full  
2342 payment of the final bid and of documentary stamp tax and  
2343 recording fees is not made within 24 hours, excluding weekends  
2344 and legal holidays, the clerk shall cancel all bids, readvertise  
2345 the sale as provided in this section, and pay all costs of the  
2346 sale from the deposit. Any remaining funds must be applied  
2347 toward the opening bid. The clerk may refuse to recognize the  
2348 bid of any person who has previously bid and refused, for any  
2349 reason, to honor such bid.

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2350 (3) If the sale is canceled for any reason, or the buyer  
2351 fails to make full payment within the time required, the clerk  
2352 shall immediately readvertise the sale to be held within ~~no~~  
2353 ~~later than~~ 30 days after the date the sale was canceled. Only  
2354 one advertisement is necessary. ~~No further notice is required.~~  
2355 The amount of the opening ~~statutory~~ ~~(opening)~~ bid shall be  
2356 increased by the cost of advertising, additional clerk's fees as  
2357 provided for in s. 28.24(21), and interest as provided for in  
2358 subsection (1). This process must be repeated until the property  
2359 is sold and the clerk receives full payment or the clerk does  
2360 not receive any bids other than the bid of the  
2361 certificateholder. The clerk must ~~shall~~ receive full payment  
2362 before ~~prior to~~ the issuance of the tax deed.

2363 (4) A tax deed sale may not be canceled without the consent  
2364 of the tax deed applicant for any reason in law or equity other  
2365 than that the tax deed application has been redeemed, collection  
2366 has been stayed by the filing of a bankruptcy petition, an error  
2367 has been discovered in the assessment record, or an error has  
2368 been demonstrated in the procedure or process used in processing  
2369 the tax deed application or setting the sale.

2370 (5) ~~(4)~~ (a) A clerk may conduct electronic tax deed sales in  
2371 lieu of public outcry. The clerk must comply with the procedures  
2372 provided in this chapter, except that electronic proxy bidding  
2373 shall be allowed and the clerk may require bidders to advance  
2374 sufficient funds to pay the deposit required by subsection (2).  
2375 The clerk shall provide access to the electronic sale by  
2376 computer terminals open to the public at a designated location.  
2377 A clerk who conducts such electronic sales may receive  
2378 electronic deposits and payments related to the sale. The

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2379 portion of an advance deposit from a winning bidder required by  
2380 subsection (2) shall, upon acceptance of the winning bid, be  
2381 subject to the fee under s. 28.24(10).

2382 (b) ~~Nothing in~~ This subsection does not ~~shall be construed~~  
2383 ~~to~~ restrict or limit the authority of a charter county to  
2384 conduct ~~from conducting~~ electronic tax deed sales. In a charter  
2385 county where the clerk of the circuit court does not conduct all  
2386 electronic sales, the charter county shall be permitted to  
2387 receive electronic deposits and payments related to sales it  
2388 conducts, as well as to subject the winning bidder to a fee,  
2389 consistent with the schedule in s. 28.24(10).

2390 (c) The costs of electronic tax deed sales shall be added  
2391 to the charges for the costs of sale under subsection (1) and  
2392 paid by the certificateholder when filing an application for a  
2393 tax deed.

2394 Section 52. Section 197.522, Florida Statutes, is amended  
2395 to read:

2396 197.522 Notice to owner when application for tax deed is  
2397 made.—

2398 (1) (a) Except as provided in this section, the clerk of the  
2399 circuit court shall notify, by certified mail with return  
2400 receipt requested or by registered mail if the notice is to be  
2401 sent outside the continental United States, the persons listed  
2402 in the tax collector's statement pursuant to s. 197.502(4) that  
2403 an application for a tax deed has been made. Such notice shall  
2404 be mailed at least 20 days before ~~prior to~~ the date of sale. If  
2405 an ~~no~~ address is not listed in the tax collector's statement,  
2406 then a ~~no~~ notice is not ~~shall be~~ required.

2407 (b) The clerk shall enclose with every copy mailed a

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2408 statement as follows:

2409       WARNING: There are unpaid taxes on property which you own  
2410 or in which you have a legal interest. Such property will be  
2411 sold at public auction notwithstanding its classification as  
2412 homestead property, if applicable. The property will be sold at  
2413 public auction on ...(date)... unless the back taxes are paid.  
2414 To make payment, or to receive further information, contact the  
2415 clerk of court immediately at ...(address)..., ...(telephone  
2416 number)....

2417       (c) The clerk shall complete and attach to the affidavit of  
2418 the publisher a certificate containing the names and addresses  
2419 of those persons notified and the date the notice was mailed.  
2420 The certificate shall be signed by the clerk and the clerk's  
2421 official seal affixed. The certificate shall be prima facie  
2422 evidence of the fact that the notice was mailed. If an ~~ne~~  
2423 address is not listed on the tax collector's certification, the  
2424 clerk shall execute a certificate to that effect.

2425       (d) The failure of anyone to receive notice as provided  
2426 herein shall not affect the validity of the tax deed issued  
2427 pursuant to the notice.

2428       (e) A printed copy of the notice as published in the  
2429 newspaper, accompanied by the warning statement described in  
2430 paragraph (b), shall be deemed sufficient notice.

2431       (2) (a) In addition to the notice provided in subsection  
2432 (1), for property that was not classified as homestead property  
2433 on the most recent assessment roll prior to the tax deed  
2434 application, the sheriff of the county in which the legal  
2435 titleholder resides shall, at least 20 days prior to the date of  
2436 sale, notify the legal titleholder of record of the property on

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2437 which the tax certificate is outstanding. The original notice  
2438 and sufficient copies shall be prepared by the clerk and  
2439 provided to the sheriff. Such notice shall be served as  
2440 specified in chapter 48; if the sheriff is unable to make  
2441 service, he or she shall post a copy of the notice in a  
2442 conspicuous place at the legal titleholder's last known address.  
2443 The inability of the sheriff to serve notice on the legal  
2444 titleholder shall not affect the validity of the tax deed issued  
2445 pursuant to the notice. A legal titleholder of record who  
2446 resides outside the state may be notified by the clerk as  
2447 provided in subsection (1). The notice shall be in substantially  
2448 the following form:

## WARNING

2451       There are unpaid taxes on the property which you own.  
2452       Such property will be sold at public auction  
2453       notwithstanding its classification as homestead  
2454       property, if applicable. The property will be sold at  
2455       public auction on ...(date)... unless the back taxes  
2456       are paid. To make arrangements for payment, or to  
2457       receive further information, contact the clerk of  
2458       court at ...(address)..., ...(telephone number)....

2459  
2460 In addition, if the legal titleholder does not reside in the  
2461 county in which the property to be sold is located, a copy of  
2462 such notice shall be posted in a conspicuous place on the  
2463 property by the sheriff of the county in which the property is  
2464 located. However, no posting of notice shall be required if the  
2465 property to be sold is classified for assessment purposes,

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2466 according to use classifications established by the department,  
2467 as nonagricultural acreage or vacant land.

2468 (b) In addition to the notice provided in subsection (1),  
2469 for property classified as homestead property on the most recent  
2470 assessment roll, the sheriff of the county in which the legal  
2471 titleholder resides shall, at least 45 days prior to the date of  
2472 sale, provide notice that a tax certificate is outstanding on  
2473 such homestead property to the legal titleholder of record. The  
2474 original notice and sufficient copies shall be prepared by the  
2475 clerk of the circuit court and provided to the sheriff. Such  
2476 notice shall be served as provided in chapter 48. If unable to  
2477 make service, the sheriff shall post a copy of the notice in a  
2478 conspicuous place at the homestead property address. The return  
2479 of service shall indicate, in addition to the details of  
2480 service, whether the residence exists and whether the residence  
2481 appears to be occupied. The inability of the sheriff to serve  
2482 notice on the legal titleholder of homestead property subject to  
2483 an outstanding tax certificate does not affect the validity of a  
2484 tax deed issued on such property pursuant to the notice. The  
2485 notice shall be in substantially the following form:

2486 WARNING

2487  
2488 There are unpaid taxes on the homestead property you  
2489 own. Such property will be sold at public auction on  
2490 (date), unless the back taxes are paid,  
2491 notwithstanding its classification as homestead  
2492 property. To make arrangements for payment or to  
2493 receive further information, contact the clerk of the  
2494 court immediately at ...(address)..., ...(telephone

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2495 number)....  
2496 (c)-(b) In addition to the notice provided in subsection  
2497 (1), the clerk shall notify by certified mail with return  
2498 receipt requested, or by registered mail if the notice is to be  
2499 sent outside the continental United States, the persons listed  
2500 in the tax collector's statement pursuant to s. 197.502(4)(h)  
2501 and to the tax deed applicant that application for a tax deed  
2502 has been made. Such notice shall be mailed at least 20 days  
2503 prior to the date of sale. If an ~~no~~ address is not listed in the  
2504 tax collector's statement, a ~~then no~~ notice is not ~~shall be~~  
2505 required. Enclosed with the copy of the notice shall be a  
2506 statement in substantially the following form:

## WARNING

2507  
2508  
2509 There are unpaid taxes on property contiguous to your  
2510 property. The property with the unpaid taxes will be  
2511 sold at auction on ...(date)... unless the back taxes  
2512 are paid. To make payment, or to receive further  
2513 information about the purchase of the property,  
2514 contact the clerk of court immediately at  
2515 ...(address)..., ...(telephone number)....

2516  
2517 Neither the failure of the tax collector to include the list of  
2518 contiguous property owners pursuant to s. 197.502(4)(h) in his  
2519 or her statement to the clerk nor the failure of the clerk to  
2520 mail this notice to any or all of the persons listed in the tax  
2521 collector's statement pursuant to s. 197.502(4)(h) shall be a  
2522 basis to challenge the validity of the tax deed issued pursuant  
2523 to any notice under this section.

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2524 (3) ~~Nothing in~~ This chapter does not prohibit a ~~shall be~~  
2525 ~~construed to prevent the~~ tax collector, or any other public  
2526 official, in his or her discretion from giving additional notice  
2527 in any form concerning tax certificates and tax sales beyond the  
2528 minimum requirements of this chapter.

2529 Section 53. Section 197.552, Florida Statutes, is amended  
2530 to read:

2531 197.552 Tax deeds.—

2532 (1) All tax deeds shall be issued in the name of a county  
2533 and must ~~shall~~ be signed by the clerk of the county. The deed  
2534 shall be witnessed by two witnesses, the official seal shall be  
2535 attached ~~thereto~~, and the deed shall be acknowledged or proven  
2536 as other deeds. The charges by the clerk shall be as provided in  
2537 s. 28.24. Tax deeds issued to a purchaser of property for  
2538 delinquent taxes must be in the form prescribed by the  
2539 department. All deeds issued pursuant to this section are prima  
2540 facie evidence of the regularity of all proceedings from the  
2541 valuation of the property to the issuance of the deed,  
2542 inclusive.

2543 (2) (a) Except as specifically provided in this chapter, a  
2544 ~~ne~~ right, interest, restriction, or other covenant does not  
2545 ~~shall~~ survive the issuance of a tax deed.7

2546 (b)1. Liens that survive the issuance of a tax deed include  
2547 ~~except that~~ a lien of record held by a municipal or county  
2548 governmental unit or, special district, or community development  
2549 district. These surviving liens include tax certificates that  
2550 were not incorporated in the tax deed application, if, ~~when~~ such  
2551 liens were ~~lien is~~ not satisfied from ~~as of~~ the ~~disbursement of~~  
2552 proceeds of sale under ~~the provisions of~~ s. 197.582, ~~shall~~



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2553 ~~survive the issuance of a tax deed.~~

2554 2. A code enforcement lien survives only as to the amount  
2555 expended by the governmental entity to correct the code  
2556 deficiency and the amount of the surviving lien may not include  
2557 interest, penalties, fines, or attorney's fees.

2558 (3) A lien surviving the issuance of a tax deed may not  
2559 provide a basis to foreclose against the interest of the tax  
2560 deed owner unless the owner is reimbursed for the price of  
2561 acquiring the tax deed, including recording fees and documentary  
2562 stamps, by the holder of the surviving lien or at the time of a  
2563 foreclosure sale. If a foreclosure sale results in insufficient  
2564 funds to satisfy a surviving lien and reimburse the tax deed  
2565 owner, the proceeds of the foreclosure sale shall be distributed  
2566 pro rata in recognition of the equal dignity of lien and the tax  
2567 deed. The charges by the clerk shall be as provided in s. 28.24.  
2568 ~~Tax deeds issued to a purchaser of land for delinquent taxes~~  
2569 ~~shall be in the form prescribed by the department. All deeds~~  
2570 ~~issued pursuant to this section shall be prima facie evidence of~~  
2571 ~~the regularity of all proceedings from the valuation of the~~  
2572 ~~lands to the issuance of the deed, inclusive.~~

2573 Section 54. Subsection (2) of section 197.582, Florida  
2574 Statutes, is amended to read:

2575 197.582 Disbursement of proceeds of sale.—

2576 (2) If the property is purchased for an amount in excess of  
2577 the statutory bid of the certificateholder, the excess shall be  
2578 paid over and disbursed by the clerk. ~~If the property purchased~~  
2579 ~~is homestead property and the statutory bid includes an amount~~  
2580 ~~equal to at least one-half of the assessed value of the~~  
2581 ~~homestead, that amount shall be treated as excess and~~

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2582 ~~distributed in the same manner.~~ The clerk shall distribute the  
2583 excess to the governmental units for the payment of any lien of  
2584 record held by a governmental unit against the property,  
2585 including any tax certificates not incorporated in the tax deed  
2586 application and omitted taxes, if any. ~~If In the event~~ the  
2587 excess is not sufficient to pay all of such liens in full, the  
2588 excess shall ~~then~~ be paid to each governmental unit pro rata.  
2589 If, after all liens ~~of record~~ of the governmental units ~~upon the~~  
2590 ~~property~~ are paid in full, there remains a balance of  
2591 undistributed funds, the balance ~~of the purchase price~~ shall be  
2592 retained by the clerk for the benefit of ~~the~~ persons described  
2593 in s. 197.522(1)(a), except those persons described in s.  
2594 197.502(4)(h), as their interests may appear. The clerk shall  
2595 mail notices to such persons notifying them of the funds held  
2596 for their benefit. Any service charges, at the ~~same rate as~~  
2597 prescribed in s. 28.24(10), and costs of mailing notices shall  
2598 be paid out of the excess balance held by the clerk. Excess  
2599 proceeds shall be held and disbursed in the same manner as  
2600 unclaimed redemption moneys in s. 197.473. ~~If In the event~~  
2601 excess proceeds are not sufficient to cover the service charges  
2602 and mailing costs, the clerk shall receive the total amount of  
2603 excess proceeds as a service charge.

2604 Section 55. Section 197.602, Florida Statutes, is amended  
2605 to read:

2606 197.602 Reimbursement required in challenges to the  
2607 validity of a tax deed ~~Party recovering land must refund taxes~~  
2608 ~~paid and interest.-~~

2609 (1) If a party successfully challenges the validity of a  
2610 tax deed in an action at law or equity, but the taxes for which

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2611 the tax deed was sold were not paid before the tax deed was  
2612 issued, the party shall pay to the party against whom the  
2613 judgment or decree is entered:

2614 (a) The amount paid for the tax deed and all taxes paid  
2615 upon the land, together with 12 percent interest thereon per  
2616 year from the date of the issuance of the tax deed;

2617 (b) All legal expenses in obtaining the tax deed, including  
2618 publication of notice and clerk's fees for issuing and recording  
2619 the tax deed; and

2620 (c) The fair cash value of all maintenance and permanent  
2621 improvements made upon the land by the holders under the tax  
2622 deed. ~~If, in an action at law or in equity involving the~~  
2623 ~~validity of any tax deed, the court holds that the tax deed was~~  
2624 ~~invalid at the time of its issuance and that title to the land~~  
2625 ~~therein described did not vest in the tax deed holder, then, if~~  
2626 ~~the taxes for which the land was sold and upon which the tax~~  
2627 ~~deed was issued had not been paid prior to issuance of the deed,~~  
2628 ~~the party in whose favor the judgment or decree in the suit is~~  
2629 ~~entered shall pay to the party against whom the judgment or~~  
2630 ~~decree is entered the amount paid for the tax deed and all taxes~~  
2631 ~~paid upon the land, together with 12-percent interest thereon~~  
2632 ~~per year from the date of the issuance of the tax deed and all~~  
2633 ~~legal expenses in obtaining the tax deed, including publication~~  
2634 ~~of notice and clerk's fees for issuing and recording the tax~~  
2635 ~~deed, and also the fair cash value of all permanent improvements~~  
2636 ~~made upon the land by the holders under the tax deed.~~

2637 (2) In an action to challenge the validity of a tax deed,  
2638 the prevailing party is entitled to all reasonable litigation  
2639 expenses including attorney's fees.

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2640       (3) The court shall determine the amount of the expenses  
2641 for which a party shall be reimbursed. ~~and the fair cash value~~  
2642 ~~of improvements shall be ascertained and found upon the trial of~~  
2643 ~~the action, and~~ The tax deed holder or anyone holding under the  
2644 tax deed has thereunder shall have a prior lien on upon the land  
2645 for the payment of the expenses that must be reimbursed to such  
2646 persons sums.

2647       Section 56. Section 192.0105, Florida Statutes, is amended  
2648 to read

2649       192.0105 Taxpayer rights.—There is created a Florida  
2650 Taxpayer's Bill of Rights for property taxes and assessments to  
2651 guarantee that the rights, privacy, and property of the  
2652 taxpayers of this state are adequately safeguarded and protected  
2653 during tax levy, assessment, collection, and enforcement  
2654 processes administered under the revenue laws of this state. The  
2655 Taxpayer's Bill of Rights compiles, in one document, brief but  
2656 comprehensive statements that summarize the rights and  
2657 obligations of the property appraisers, tax collectors, clerks  
2658 of the court, local governing boards, the Department of Revenue,  
2659 and taxpayers. Additional rights afforded to payors of taxes and  
2660 assessments imposed under the revenue laws of this state are  
2661 provided in s. 213.015. The rights afforded taxpayers to assure  
2662 that their privacy and property are safeguarded and protected  
2663 during tax levy, assessment, and collection are available only  
2664 insofar as they are implemented in other parts of the Florida  
2665 Statutes or rules of the Department of Revenue. The rights so  
2666 guaranteed to state taxpayers in the Florida Statutes and the  
2667 departmental rules include:

2668       (1) THE RIGHT TO KNOW.—

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2669 (a) The right to be sent a ~~mailed~~ notice of proposed  
2670 property taxes and proposed or adopted non-ad valorem  
2671 assessments (see ss. 194.011(1), 200.065(2)(b) and (d) and  
2672 (13)(a), and 200.069). The notice must also inform the taxpayer  
2673 that the final tax bill may contain additional non-ad valorem  
2674 assessments (see s. 200.069(10)).

2675 (b) The right to notification of a public hearing on each  
2676 taxing authority's tentative budget and proposed millage rate  
2677 and advertisement of a public hearing to finalize the budget and  
2678 adopt a millage rate (see s. 200.065(2)(c) and (d)).

2679 (c) The right to advertised notice of the amount by which  
2680 the tentatively adopted millage rate results in taxes that  
2681 exceed the previous year's taxes (see s. 200.065(2)(d) and (3)).  
2682 The right to notification ~~by first-class mail~~ of a comparison of  
2683 the amount of the taxes to be levied from the proposed millage  
2684 rate under the tentative budget change, compared to the previous  
2685 year's taxes, and also compared to the taxes that would be  
2686 levied if no budget change is made (see ss. 200.065(2)(b) and  
2687 200.069(2), (3), (4), and (8)).

2688 (d) The right that the adopted millage rate will not exceed  
2689 the tentatively adopted millage rate. If the tentative rate  
2690 exceeds the proposed rate, each taxpayer shall be mailed notice  
2691 comparing his or her taxes under the tentatively adopted millage  
2692 rate to the taxes under the previously proposed rate, before a  
2693 hearing to finalize the budget and adopt millage (see s.  
2694 200.065(2)(d)).

2695 (e) The right to be sent notice by first-class mail of a  
2696 non-ad valorem assessment hearing at least 20 days before the  
2697 hearing with pertinent information, including the total amount

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2698 to be levied against each parcel. All affected property owners  
2699 have the right to appear at the hearing and to file written  
2700 objections with the local governing board (see s. 197.3632(4)(b)  
2701 and (c) and (10)(b)2.b.).

2702 (f) The right of an exemption recipient to be sent a  
2703 renewal application for that exemption, the right to a receipt  
2704 for homestead exemption claim when filed, and the right to  
2705 notice of denial of the exemption (see ss. 196.011(6),  
2706 196.131(1), 196.151, and 196.193(1)(c) and (5)).

2707 (g) The right, on property determined not to have been  
2708 entitled to homestead exemption in a prior year, to notice of  
2709 intent from the property appraiser to record notice of tax lien  
2710 and the right to pay tax, penalty, and interest before a tax  
2711 lien is recorded for any prior year (see s. 196.161(1)(b)).

2712 (h) The right to be informed during the tax collection  
2713 process, including: notice of tax due; notice of back taxes;  
2714 notice of late taxes and assessments and consequences of  
2715 nonpayment; opportunity to pay estimated taxes and non-ad  
2716 valorem assessments when the tax roll will not be certified in  
2717 time; notice when interest begins to accrue on delinquent  
2718 provisional taxes; notice of the right to prepay estimated taxes  
2719 by installment; a statement of the taxpayer's estimated tax  
2720 liability for use in making installment payments; and notice of  
2721 right to defer taxes and non-ad valorem assessments on homestead  
2722 property (see ss. 197.322(3), 197.3635, 197.343, 197.363(2)(c),  
2723 197.222(3) and (5), 197.2301(3), 197.3632(8)(a),  
2724 193.1145(10)(a), and 197.254(1)). However, a taxpayer is deemed  
2725 to have waived the right to know if the taxpayer fails to  
2726 provide current contact information to the county property

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2727 appraiser and tax collector.

2728 (i) The right to an advertisement in a newspaper listing  
2729 names of taxpayers who are delinquent in paying tangible  
2730 personal property taxes, with amounts due, and giving notice  
2731 that interest is accruing at 18 percent and that, unless taxes  
2732 are paid, warrants will be issued, prior to petition made with  
2733 the circuit court for an order to seize and sell property (see  
2734 s. 197.402(2)).

2735 (j) The right to be sent a ~~mailed~~ notice when a petition  
2736 has been filed with the court for an order to seize and sell  
2737 property and the right to be mailed notice, and to be served  
2738 notice by the sheriff, before the date of sale, that application  
2739 for tax deed has been made and property will be sold unless back  
2740 taxes are paid (see ss. 197.413(5), 197.502(4)(a), and  
2741 197.522(1)(a) and (2)).

2742 (k) The right to have certain taxes and special assessments  
2743 levied by special districts individually stated on the "Notice  
2744 of Proposed Property Taxes and Proposed or Adopted Non-Ad  
2745 Valorem Assessments" (see s. 200.069).

2746

2747 Notwithstanding the right to information contained in this  
2748 subsection, under s. 197.122 property owners are held to know  
2749 that property taxes are due and payable annually and charges  
2750 property owners with a duty to ascertain the amount of current  
2751 and delinquent taxes to obtain the necessary information from  
2752 the applicable governmental officials.

2753 (2) THE RIGHT TO DUE PROCESS.—

2754 (a) The right to an informal conference with the property  
2755 appraiser to present facts the taxpayer considers to support

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2756 changing the assessment and to have the property appraiser  
2757 present facts supportive of the assessment upon proper request  
2758 of any taxpayer who objects to the assessment placed on his or  
2759 her property (see s. 194.011(2)).

2760 (b) The right to petition the value adjustment board over  
2761 objections to assessments, denial of exemption, denial of  
2762 agricultural classification, denial of historic classification,  
2763 denial of high-water recharge classification, disapproval of tax  
2764 deferral, and any penalties on deferred taxes imposed for  
2765 incorrect information willfully filed. Payment of estimated  
2766 taxes does not preclude the right of the taxpayer to challenge  
2767 his or her assessment (see ss. 194.011(3), 196.011(6) and  
2768 (9) (a), 196.151, 196.193(1) (c) and (5), 193.461(2), 193.503(7),  
2769 193.625(2), 197.2425 ~~197.253(2)~~, 197.301(2), and 197.2301(11)).

2770 (c) The right to file a petition for exemption or  
2771 agricultural classification with the value adjustment board when  
2772 an application deadline is missed, upon demonstration of  
2773 particular extenuating circumstances for filing late (see ss.  
2774 193.461(3) (a) and 196.011(1), (7), (8), and (9) (e)).

2775 (d) The right to prior notice of the value adjustment  
2776 board's hearing date and the right to the hearing within 4 hours  
2777 of scheduled time (see s. 194.032(2)).

2778 (e) The right to notice of date of certification of tax  
2779 rolls and receipt of property record card if requested (see ss.  
2780 193.122(2) and (3) and 194.032(2)).

2781 (f) The right, in value adjustment board proceedings, to  
2782 have all evidence presented and considered at a public hearing  
2783 at the scheduled time, to be represented by an attorney or  
2784 agent, to have witnesses sworn and cross-examined, and to



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2785 examine property appraisers or evaluators employed by the board  
2786 who present testimony (see ss. 194.034(1)(a) and (c) and (4),  
2787 and 194.035(2)).

2788 (g) The right to be sent ~~mailed~~ a timely written decision  
2789 by the value adjustment board containing findings of fact and  
2790 conclusions of law and reasons for upholding or overturning the  
2791 determination of the property appraiser, and the right to  
2792 advertised notice of all board actions, including appropriate  
2793 narrative and column descriptions, in brief and nontechnical  
2794 language (see ss. 194.034(2) and 194.037(3)).

2795 (h) The right at a public hearing on non-ad valorem  
2796 assessments or municipal special assessments to provide written  
2797 objections and to provide testimony to the local governing board  
2798 (see ss. 197.3632(4)(c) and 170.08).

2799 (i) The right to bring action in circuit court to contest a  
2800 tax assessment or appeal value adjustment board decisions to  
2801 disapprove exemption or deny tax deferral (see ss. 194.036(1)(c)  
2802 and (2), 194.171, 196.151, and 197.2425 ~~197.253(2)~~).

2803 (3) THE RIGHT TO REDRESS.—

2804 (a) The right to discounts for early payment on all taxes  
2805 and non-ad valorem assessments collected by the tax collector,  
2806 except for partial payments as defined in 197.374, the right to  
2807 pay installment payments with discounts, and the right to pay  
2808 delinquent personal property taxes under a ~~an installment~~  
2809 payment program when implemented by the county tax collector  
2810 (see ss. 197.162, 197.3632(8) and (10)(b)3., 197.222(1), and  
2811 197.4155).

2812 (b) The right, upon filing a challenge in circuit court and  
2813 paying taxes admitted in good faith to be owing, to be issued a

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2814 receipt and have suspended all procedures for the collection of  
2815 taxes until the final disposition of the action (see s.  
2816 194.171(3)).

2817 (c) The right to have penalties reduced or waived upon a  
2818 showing of good cause when a return is not intentionally filed  
2819 late, and the right to pay interest at a reduced rate if the  
2820 court finds that the amount of tax owed by the taxpayer is  
2821 greater than the amount the taxpayer has in good faith admitted  
2822 and paid (see ss. 193.072(4) and 194.192(2)).

2823 (d) The right to a refund when overpayment of taxes has  
2824 been made under specified circumstances (see ss. 193.1145(8)(e)  
2825 and 197.182(1)).

2826 (e) The right to an extension to file a tangible personal  
2827 property tax return upon making proper and timely request (see  
2828 s. 193.063).

2829 (f) The right to redeem real property and redeem tax  
2830 certificates at any time before full payment for a tax deed is  
2831 made to the clerk of the court, including documentary stamps and  
2832 recording fees issued, and the right to have tax certificates  
2833 canceled if sold where taxes had been paid or if other error  
2834 makes it void or correctable. Property owners have the right to  
2835 be free from contact by a certificateholder for 2 years after  
2836 April 1 of the year the tax certificate is issued (see ss.  
2837 197.432(13) and (14) ~~(14)~~ and ~~(15)~~, 197.442(1), 197.443, and  
2838 197.472(1) and (7)).

2839 (g) The right of the taxpayer, property appraiser, tax  
2840 collector, or the department, as the prevailing party in a  
2841 judicial or administrative action brought or maintained without  
2842 the support of justiciable issues of fact or law, to recover all

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2843 costs of the administrative or judicial action, including  
2844 reasonable attorney's fees, and of the department and the  
2845 taxpayer to settle such claims through negotiations (see ss.  
2846 57.105 and 57.111).

2847 (4) THE RIGHT TO CONFIDENTIALITY.—

2848 (a) The right to have information kept confidential,  
2849 including federal tax information, ad valorem tax returns,  
2850 social security numbers, all financial records produced by the  
2851 taxpayer, Form DR-219 returns for documentary stamp tax  
2852 information, and sworn statements of gross income, copies of  
2853 federal income tax returns for the prior year, wage and earnings  
2854 statements (W-2 forms), and other documents (see ss. 192.105,  
2855 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

2856 (b) The right to limiting access to a taxpayer's records by a  
2857 property appraiser, the Department of Revenue, and the Auditor  
2858 General only to those instances in which it is determined that  
2859 such records are necessary to determine either the  
2860 classification or the value of taxable nonhomestead property  
2861 (see s. 195.027(3)).

2862 Section 57. Paragraph (d) of subsection (3) of section  
2863 194.011, Florida Statutes, is amended to read:

2864 194.011 Assessment notice; objections to assessments.—

2865 (3) A petition to the value adjustment board must be in  
2866 substantially the form prescribed by the department.  
2867 Notwithstanding s. 195.022, a county officer may not refuse to  
2868 accept a form provided by the department for this purpose if the  
2869 taxpayer chooses to use it. A petition to the value adjustment  
2870 board shall describe the property by parcel number and shall be  
2871 filed as follows:

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2872 (d) The petition may be filed, as to valuation issues, at  
2873 any time during the taxable year on or before the 25th day  
2874 following the mailing of notice by the property appraiser as  
2875 provided in subsection (1). With respect to an issue involving  
2876 the denial of an exemption, an agricultural or high-water  
2877 recharge classification application, an application for  
2878 classification as historic property used for commercial or  
2879 certain nonprofit purposes, or a deferral, the petition must be  
2880 filed at any time during the taxable year on or before the 30th  
2881 day following the mailing of the notice by the property  
2882 appraiser under s. 193.461, s. 193.503, s. 193.625, or s.  
2883 196.193 or notice by the tax collector under s. 197.2425  
2884 ~~197.253~~.

2885 Section 58. Subsection (1) of section 194.013, Florida  
2886 Statutes, is amended to read:

2887 194.013 Filing fees for petitions; disposition; waiver.—

2888 (1) If so required by resolution of the value adjustment  
2889 board, a petition filed pursuant to s. 194.011 shall be  
2890 accompanied by a filing fee to be paid to the clerk of the value  
2891 adjustment board in an amount determined by the board not to  
2892 exceed \$15 for each separate parcel of property, real or  
2893 personal, covered by the petition and subject to appeal.  
2894 However, no such filing fee may be required with respect to an  
2895 appeal from the disapproval of homestead exemption under s.  
2896 196.151 or from the denial of tax deferral under s. 197.2425  
2897 ~~197.253~~. Only a single filing fee shall be charged under this  
2898 section as to any particular parcel of property despite the  
2899 existence of multiple issues and hearings pertaining to such  
2900 parcel. For joint petitions filed pursuant to s. 194.011(3) (e)

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2901 or (f), a single filing fee shall be charged. Such fee shall be  
2902 calculated as the cost of the special magistrate for the time  
2903 involved in hearing the joint petition and shall not exceed \$5  
2904 per parcel. Said fee is to be proportionately paid by affected  
2905 parcel owners.

2906 Section 59. Subsection (12) of section 196.011, Florida  
2907 Statutes, is amended to read:

2908 196.011 Annual application required for exemption.—

2909 (12) Notwithstanding subsection (1), if ~~when~~ the owner of  
2910 property otherwise entitled to a religious exemption from ad  
2911 valorem taxation fails to timely file an application for  
2912 exemption, and because of a misidentification of property  
2913 ownership on the property tax roll the owner is not properly  
2914 notified of the tax obligation by the property appraiser and the  
2915 tax collector, the owner of the property may file an application  
2916 for exemption with the property appraiser. The property  
2917 appraiser must consider the application, and if he or she  
2918 determines the owner of the property would have been entitled to  
2919 the exemption had the property owner timely applied, the  
2920 property appraiser must grant the exemption. Any taxes assessed  
2921 on such property shall be canceled, and if paid, refunded. Any  
2922 tax certificates outstanding on such property shall be canceled  
2923 and refund made pursuant to s. 197.432(11) ~~s. 197.432(10)~~.

2924 Section 60. Section 197.603, Florida Statutes, is created  
2925 to read:

2926 197.603 Declaration of legislative findings and intent.—The  
2927 Legislature finds that the state has a strong interest in  
2928 ensuring due process and public confidence in a uniform, fair,  
2929 efficient, and accountable collection of property taxes by

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2930 county tax collectors. Therefore, tax collectors shall be  
2931 supervised by the Department of Revenue pursuant to s.  
2932 195.002(1). Moreover, the Legislature intends that the property  
2933 tax collection authorized by this chapter under s. 9(a), Art.  
2934 VII of the State Constitution be free from the influence or the  
2935 appearance of influence of the local governments who levy  
2936 property taxes and receive property tax revenues.

2937       Section 61. Sections 197.202, 197.242, 197.304, 197.3041,  
2938 197.3042, 197.3043, 197.3044, 197.3045, 197.3046, 197.3047,  
2939 197.307, 197.3072, 197.3073, 197.3074, 197.3075, 197.3076,  
2940 197.3077, 197.3078, and 197.3079, Florida Statutes, are  
2941 repealed.

2942       Section 62. This act shall take effect July 1, 2010.