

By Senator Bennett

21-00367-11

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1                   A bill to be entitled  
 2           An act relating to property tax discounts for early  
 3           payment; amending s. 197.162, F.S.; increasing the  
 4           discount rates for early payment of property taxes;  
 5           amending s. 200.065, F.S.; lowering the percentage of  
 6           certified taxable value to be used by taxing  
 7           authorities in preparing tentative budgets; amending  
 8           s. 197.222, F.S.; increasing the discount rates for  
 9           prepayment of property tax by the installment method;  
 10          providing an effective date.

11  
 12 Be It Enacted by the Legislature of the State of Florida:

13  
 14          Section 1. Section 197.162, Florida Statutes, is amended to  
 15          read:

16          197.162 Discounts; amount and time.—On all taxes assessed  
 17          on the county tax rolls and collected by the county tax  
 18          collector, discounts for early payment thereof shall be at the  
 19          rate of 8 4 percent in the month of November or at any time  
 20          within 30 days after the mailing of the original tax notice; 6 ~~3~~  
 21          percent in the month of December; 4 ~~2~~ percent in the following  
 22          month of January; 2 ~~1~~ percent in the following month of  
 23          February; and zero percent in the following month of March or  
 24          within 30 days prior to the date of delinquency if the date of  
 25          delinquency is after April 1. When a taxpayer makes a request to  
 26          have the original tax notice corrected, the discount rate for  
 27          early payment applicable at the time the request for correction  
 28          is made shall apply for 30 days after the mailing of the  
 29          corrected tax notice. A discount shall apply at the rate of 8 4

21-00367-11

2011270\_\_

30 percent for 30 days after the mailing of a tax notice resulting  
31 from the action of a value adjustment board. Thereafter, the  
32 regular discount periods shall apply. For the purposes of this  
33 section, when a discount period ends on a Saturday, Sunday, or  
34 legal holiday, the discount period shall be extended to the next  
35 working day, if payment is delivered to a designated collection  
36 office of the tax collector.

37 Section 2. Paragraph (a) of subsection (2) of section  
38 200.065, Florida Statutes, is amended to read:

39 200.065 Method of fixing millage.—

40 (2) No millage shall be levied until a resolution or  
41 ordinance has been approved by the governing board of the taxing  
42 authority which resolution or ordinance must be approved by the  
43 taxing authority according to the following procedure:

44 (a)1. Upon preparation of a tentative budget, but prior to  
45 adoption thereof, each taxing authority shall compute a proposed  
46 millage rate necessary to fund the tentative budget other than  
47 the portion of the budget to be funded from sources other than  
48 ad valorem taxes. In computing proposed or final millage rates,  
49 each taxing authority shall use ~~utilize~~ not less than 91 ~~95~~  
50 percent of the taxable value certified pursuant to subsection  
51 (1).

52 2. The tentative budget of the county commission shall be  
53 prepared and submitted in accordance with s. 129.03.

54 3. The tentative budget of the school district shall be  
55 prepared and submitted in accordance with chapter 1011, provided  
56 that the date of submission shall not be later than 24 days  
57 after certification of value pursuant to subsection (1).

58 4. Taxing authorities other than the county and school

21-00367-11

2011270\_\_

59 district shall prepare and consider tentative and final budgets  
60 in accordance with this section and applicable provisions of  
61 law, including budget procedures applicable to the taxing  
62 authority, provided such procedures do not conflict with general  
63 law.

64 Section 3. Subsection (1) of section 197.222, Florida  
65 Statutes, is amended to read:

66 197.222 Prepayment of estimated tax by installment method.—

67 (1) Taxes collected pursuant to this chapter may be prepaid  
68 in installments as provided in this section. A taxpayer may  
69 elect to prepay by installments for each tax notice with taxes  
70 estimated to be more than \$100. A taxpayer who elects to prepay  
71 taxes shall make payments based upon an estimated tax equal to  
72 the actual taxes levied upon the subject property in the prior  
73 year. Such taxpayer shall complete and file an application for  
74 each tax notice to prepay such taxes by installment with the tax  
75 collector prior to May 1 of the year in which the taxpayer  
76 elects to prepay taxes in installments pursuant to this section.  
77 The application shall be made on forms supplied by the  
78 department and provided to the taxpayer by the tax collector.  
79 After submission of an initial application, a taxpayer shall not  
80 be required to submit additional annual applications as long as  
81 he or she continues to elect to prepay taxes in installments  
82 pursuant to this section. However, if in any year the taxpayer  
83 does not so elect, reapplication shall be required for a  
84 subsequent election to do so. Installment payments shall be made  
85 according to the following schedule:

86 (a) The first payment of one-quarter of the total amount of  
87 estimated taxes due shall be made not later than June 30 of the

21-00367-11

2011270

88 year in which the taxes are assessed. A 12 percent ~~6 percent~~  
89 discount applied against the amount of the installment shall be  
90 granted for such payment. The tax collector may accept a late  
91 payment of the first installment under this paragraph within 30  
92 days after June 30; such late payment must be accompanied by a  
93 penalty of 10 ~~5~~ percent of the amount of the installment due.

94 (b) The second payment of one-quarter of the total amount  
95 of estimated taxes due shall be made not later than September 30  
96 of the year in which the taxes are assessed. A 9 percent ~~4.5-~~  
97 ~~percent~~ discount applied against the amount of the installment  
98 shall be granted for such payment.

99 (c) The third payment of one-quarter of the total amount of  
100 estimated taxes due, plus one-half of any adjustment made  
101 pursuant to a determination of actual tax liability, shall be  
102 made not later than December 31 of the year in which taxes are  
103 assessed. A 6 percent ~~3 percent~~ discount applied against the  
104 amount of the installment shall be granted for such payment.

105 (d) The fourth payment of one-quarter of the total amount  
106 of estimated taxes due, plus one-half of any adjustment made  
107 pursuant to a determination of actual tax liability, shall be  
108 made not later than March 31 following the year in which taxes  
109 are assessed. No discount shall be granted for such payment.

110 (e) For purposes of this section, when an installment due  
111 date falls on a Saturday, Sunday, or legal holiday, the due date  
112 for the installment shall be the next working day, if the  
113 installment payment is delivered to a designated collection  
114 office of the tax collector. Taxpayers making such payment shall  
115 be entitled to the applicable discount rate authorized in this  
116 section.

21-00367-11

2011270\_\_

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Section 4. This act shall take effect July 1, 2011.