

HB 281

2011

1 A bill to be entitled
2 An act relating to property taxation; amending s.
3 192.0105, F.S.; conforming the Taxpayer's Bill of Rights
4 to revisions made by this act; amending s. 194.171, F.S.;
5 requiring payment of a specified percentage of a tax bill
6 before an action contesting a tax assessment may be
7 brought in circuit court; conditioning suspension of
8 collection procedures upon payment of the specified
9 percentage; requiring a taxpayer refund or credit if final
10 disposition results in an amount owed that is less than
11 the amount paid; amending s. 197.162, F.S.; deleting
12 provisions relating to early payment discounts applicable
13 to a request for correction of a tax notice or a tax
14 notice resulting from a value adjustment board action;
15 amending s. 197.323, F.S.; requiring payment of a
16 specified percentage of a tax bill on or before a time
17 certain before issuance of a tax certificate or warrant
18 may be stayed pending final action of a value adjustment
19 board; requiring a taxpayer refund or credit if final
20 action results in an amount owed that is less than the
21 amount paid; providing an effective date.

22
23 Be It Enacted by the Legislature of the State of Florida:

24
25 Section 1. Paragraph (b) of subsection (3) of section
26 192.0105, Florida Statutes, is amended to read:

27 192.0105 Taxpayer rights.—There is created a Florida
28 Taxpayer's Bill of Rights for property taxes and assessments to

29 | guarantee that the rights, privacy, and property of the
 30 | taxpayers of this state are adequately safeguarded and protected
 31 | during tax levy, assessment, collection, and enforcement
 32 | processes administered under the revenue laws of this state. The
 33 | Taxpayer's Bill of Rights compiles, in one document, brief but
 34 | comprehensive statements that summarize the rights and
 35 | obligations of the property appraisers, tax collectors, clerks
 36 | of the court, local governing boards, the Department of Revenue,
 37 | and taxpayers. Additional rights afforded to payors of taxes and
 38 | assessments imposed under the revenue laws of this state are
 39 | provided in s. 213.015. The rights afforded taxpayers to assure
 40 | that their privacy and property are safeguarded and protected
 41 | during tax levy, assessment, and collection are available only
 42 | insofar as they are implemented in other parts of the Florida
 43 | Statutes or rules of the Department of Revenue. The rights so
 44 | guaranteed to state taxpayers in the Florida Statutes and the
 45 | departmental rules include:

46 | (3) THE RIGHT TO REDRESS.—

47 | (b) The right, upon filing a challenge in circuit court
 48 | and paying at least 75 percent of the current tax bill which the
 49 | taxpayer admits ~~taxes admitted~~ in good faith to be owing, to be
 50 | issued a receipt and have suspended all procedures for the
 51 | collection of taxes until the final disposition of the action
 52 | (see s. 194.171(3)).

53 | Section 2. Subsection (3) of section 194.171, Florida
 54 | Statutes, is amended to read:

55 | 194.171 Circuit court to have original jurisdiction in tax
 56 | cases.—

57 (3) Before an action to contest a tax assessment may be
 58 brought, the taxpayer must ~~shall~~ pay to the collector at least
 59 75 percent of the current tax bill that ~~not less than the amount~~
 60 ~~of the tax which~~ the taxpayer admits in good faith to be owing.
 61 The collector shall issue a receipt for the payment, and the
 62 receipt shall be filed with the complaint. Notwithstanding the
 63 provisions of chapter 197, payment of at least 75 percent of the
 64 current tax bill ~~the taxes the taxpayer admits to be due and~~
 65 ~~owing~~ and the timely filing of an action pursuant to this
 66 section shall suspend all procedures for the collection of taxes
 67 prior to final disposition of the action. If, as a result of
 68 final disposition, it is determined that the taxpayer owes less
 69 than 75 percent of the current tax bill, then the difference
 70 between the amount paid and the amount owed, including any
 71 applicable discount under s. 197.162, shall be refunded or
 72 credited to the taxpayer.

73 Section 3. Section 197.162, Florida Statutes, is amended
 74 to read:

75 197.162 Discounts; amount and time.—On all taxes assessed
 76 on the county tax rolls and collected by the county tax
 77 collector, discounts for early payment thereof shall be at the
 78 rate of 4 percent in the month of November or at any time within
 79 30 days after the mailing of the original tax notice; 3 percent
 80 in the month of December; 2 percent in the following month of
 81 January; 1 percent in the following month of February; and zero
 82 percent in the following month of March or within 30 days prior
 83 to the date of delinquency if the date of delinquency is after
 84 April 1. ~~When a taxpayer makes a request to have the original~~

HB 281

2011

85 ~~tax notice corrected, the discount rate for early payment~~
86 ~~applicable at the time the request for correction is made shall~~
87 ~~apply for 30 days after the mailing of the corrected tax notice.~~
88 ~~A discount shall apply at the rate of 4 percent for 30 days~~
89 ~~after the mailing of a tax notice resulting from the action of a~~
90 ~~value adjustment board. Thereafter, the regular discount periods~~
91 ~~shall apply.~~ For the purposes of this section, when a discount
92 period ends on a Saturday, Sunday, or legal holiday, the
93 discount period shall be extended to the next working day, if
94 payment is delivered to a designated collection office of the
95 tax collector.

96 Section 4. Subsection (2) of section 197.323, Florida
97 Statutes, is amended to read:

98 197.323 Extension of roll during adjustment board
99 hearings.—

100 (2) A tax certificate or warrant may ~~shall~~ not be issued
101 under s. 197.413 or s. 197.432 with respect to delinquent taxes
102 on real or personal property for the current year if a petition
103 currently filed with respect to such property has not received
104 final action by the value adjustment board and at least 75
105 percent of the current tax bill has been paid to the tax
106 collector on or before March 31. If, as a result of final
107 action, it is determined that the taxpayer owes less than 75
108 percent of the current tax bill, then the difference between the
109 amount paid and the amount owed, including any applicable
110 discount under s. 197.162, shall be refunded or credited to the
111 taxpayer.

112 Section 5. This act shall take effect July 1, 2011.